

Special Reports

State Aid to Local Governments

State Aid to Local Governments, excluding School Aid, is recommended at \$234.0 million for FY 2006. This includes \$1.1 million for the Municipal Police and Fireman Incentive Pay program, and represents a \$1.6 million increase from the FY 2005-revised funding level of \$231.7 million. Direct formula aid is distributed through General Revenue Sharing, Payment in Lieu of Tax Exempt Property, Distressed Communities Relief, Motor Vehicle Excise Tax Phase-Out, and Library Aid programs. Pass-through aid is distributed through the Public Service Corporation and Meals and Beverage Tax programs. The General Revenue Sharing (\$53.4 million) and the Motor Vehicle Excise Tax Phase-out (\$105.0 million) programs represent approximately sixty-eight percent of total aid payments in FY 2006.

The following information provides a historical perspective on state aid to local governments. Tables showing formula aid by community for FY 2002 through FY 2006 are provided at the end of the narrative section.

State Aid to Cities and Towns – General Revenue Sharing (RIGL 45-13-1)

General Revenue Sharing is the major unrestricted state aid program to municipalities. Since FY 1994, one percent of total state tax revenues from the second prior fiscal year has been earmarked as state aid to cities and towns under this program. The distribution formula, established in Section 45-13-1 of the Rhode Island General Laws, is modeled after the former federal General Revenue Sharing model and is based on per capita income and local tax burden for public purposes, excluding taxes allocated to education expenses.

For each county, city or town tax effort is divided by per capita income squared, designated as R in the general laws [$R = (\text{tax effort}) / (\text{income} * \text{income})$]. The amount allocated to a county is based on the ratio of the value of R for the county to the total value of R for all five counties. Then, the amount distributed to cities and towns within each county is based on the ratio of each city/town to the sum of all values of R for all cities/towns in the county.

During the January 1998 session of the General Assembly, Section 45-13-1 was amended to increase the percentage of general revenues distributed to cities and towns from one percent to 4.7 percent by FY 2009. This increase was intended to offset the loss in revenues to each city and town due to the phase-out of the wholesale and retail inventory tax over the same time period. During the 2002 session of the General Assembly, the annual increases were delayed by one fiscal year, resulting in the FY 2003 percentage remaining at the FY 2002 level of 2.4 percent. The 2003 General Assembly modified the way census data is used in calculations to phase in per capita personal income from the 2000 census over ten years beginning in FY 2004 with ten percent of the 2000 census data and ninety percent of the 1990 census data. The percents are adjusted annually over ten years until full phase in of the 2000 census data. This change was enacted to ease the impact of new census data every ten years.

The FY 2005 Budget proposed to level fund the General Revenue Sharing program in FY 2005 at the same dollar level as FY 2004 and to amend Section 45-13-1 to provide that funding for this program in FY 2005 will be set equal to the amount appropriated. The General Assembly concurred with setting the funding equal to the amount appropriated, but increased overall funding by \$1.0 million for a total of \$52.4 million. In addition, the General Assembly enacted legislation to delay the annual increases in the percentage of general revenue distributed each fiscal year by one year beginning in FY 2006.

The FY 2006 Budget proposes once again to amend Section 45-13-1 to provide that funding for this program in FY 2006 will be set equal to the amount appropriated. Funding for FY 2006 is recommended at \$53.4 million, one million dollars higher than FY 2005 enacted funding.

| Fiscal Year | Percent of Reference Year Revenues |
|-------------|------------------------------------|
| FY 1998 | 1.0% |
| FY 1999 | 1.3% |
| FY 2000 | 1.7% |
| FY 2001 | 2.0% |
| FY 2002 | 2.4% |
| FY 2003 | 2.4% |
| FY 2004 | 2.7% |
| FY 2005 | Funding as appropriated |
| FY 2006 | Funding as appropriated |

Payment - in - Lieu of Tax Exempt Property (RIGL 45-13-51). This program distributes funds to municipalities based upon qualifying tax exempt property. As originally designed, the program applied to property owned by "any private nonprofit institution of higher education or any nonprofit hospital facility."

During the January 1988 Session of the General Assembly, the list of eligible facilities was expanded to include "any state owned or operated hospital, veterans' residential facility or correctional facility occupied by more than 100 residents."

During the January 1997 Session of the General Assembly, the legislation was amended to change the amount of aid due to eligible communities from twenty-five percent of the property tax amount to twenty-seven percent.

During the January 2001 Session of the General Assembly, the legislation was further amended to remove language that permitted the distribution of a prorated share of the property tax payments due to each community if the total appropriation authorized in the annual appropriations act was insufficient to fully fund the program. During the January 2002 Session of the General Assembly, the language permitting payments to be prorated when appropriations are insufficient to fully fund the property tax due municipalities was reinstated.

The FY 2005 Enacted Budget funded the PILOT program at \$22.7 million, which required payments to eligible communities to be ratably reduced in accordance with current law. Full funding of this program would have required \$x million.

The FY 2006 Budget proposes to level fund the PILOT program at the same dollar level as the enacted FY 2005 amount of \$22.7 million. Full funding of this program under current provisions of the law would require funding of almost \$27.0 million. Thus, payments under the proposed funding level will be approximately 84.2 percent of what would be required to fully fund this program in FY 2006.

Distressed Communities Relief Program. The Distressed Community Relief program provides assistance to the Rhode Island communities that have the highest property tax burdens relative to the wealth of taxpayers (RIGL 45-13-12). During the January 1990 Session of the General Assembly, legislation was passed creating the distressed communities relief fund. It was intended to provide assistance to the Rhode Island communities with the highest property tax burdens relative to the wealth of the taxpayers. The four indices used to determine eligibility are: percent of tax levy to full value of property, per capita income, percent of personal income to full value of property, and per capita full value of property. Any community falling into the lowest fifteen percent (15%) of at least three of the four indices is eligible for assistance.

During the January 1995 Session of the General Assembly, Section 44-13-12(d) was amended to appropriate funds directly as general revenue appropriations; this adjustment was accomplished through the conversion of most state restricted receipt accounts to general revenue appropriations. However, the amount of funding dedicated to this program is still determined by two funding sources. First, five million dollars (\$5.0 million) from video lottery terminal receipts is dedicated to this fund, two million dollars (\$2.0 million) of which comes from the operators of the two facilities at which these terminals are located. Second, one-third of the state's share of the real estate conveyance tax is dedicated to this fund (\$0.30 of the \$0.90 received by the state).

The FY 2005 Budget proposed to level fund the Distressed Communities Relief Program at the same funding level as enacted in FY 2004. The FY 2005 Appropriations Act included an article establishing that the amount to be distributed under this program in FY 2005 shall equal the amount appropriated and not the amounts collected from the Real Estate Conveyance Tax or revenue from the video lottery terminals. The 2004 General Assembly enacted legislation fixing the amount of funding for this program in FY 2004 and FY 2005 only, but requiring funding from both the Real Estate Conveyance Tax and video lottery terminals be dedicated to this program beginning again in FY 2006. The General Assembly also increased funding for this program by \$1.0 million above the amount proposed by the Governor.

The FY 2006 Budget proposes once again to fix the amount allocated to the Distressed Communities Relief Program at the amount appropriated and the sets the amount at the same funding level as the FY 2005 enacted budget or \$8.5 million.

Public Service Corporation Tax (RIGL 44-13-13). The tangible personal property of telegraph, cable, and telecommunications corporations used exclusively in conducting business for the corporation is exempt from local taxation, but is subject to taxation by the state. Tangible personal property includes lines, cables, ducts, pipes, machines and machinery and equipment. Funds collected from this tax are distributed to the municipalities on the basis of the ratio of the population of the municipality to the population of the state as a whole, as determined by the most recent census. These funds are collected and distributed by the state, but are not included in the annual appropriations act.

During the January 1985 Session of the General Assembly, Chapter 44-13 was amended to delete references made specifically to "telephone" corporations and to insert "telecommunications" in its place. The word "utility" was also replaced with "corporation" throughout the chapter.

By March 1st of each year, companies covered by this legislation are required to declare the value of its tangible personal property to the Division of Taxation. The Division of Taxation uses this data to calculate the tax due from each company. The tax calculation is based on the average assessment ratios in the state and the average property tax rate. The actual amounts collected from this tax are not known until near the start of each fiscal year. For presentation purposes, the same revenue amounts as received and disbursed in the prior fiscal year are displayed as the projected disbursements for the budget year. Actual receipts and disbursements may vary.

Meals and Beverage Local Sales and Use Tax (RIGL 44-18-18.1)– During the January 2003 session, the General Assembly enacted a one percent gross receipts tax on retail sales of meals and beverages in or from eating and/or drinking establishments. The taxes are collected by the Division of Taxation and distributed at least quarterly to the city or town where the meals and beverages were delivered.

Motor Vehicle Excise Tax Phase-Out (RIGL 44-34.1) - During the January 1998 session, the General Assembly, under Article 28 of the FY 1999 Appropriations Act, enacted the phase out of the local excise tax on motor vehicles and trailers. Under the original legislation, motor vehicle taxes would have been phased out over a seven-year period through the application of progressively larger tax exemption amounts, beginning

with a value of \$1,500 in local fiscal year 2000 and culminating in a full value exemption by local fiscal year 2006. Subsequent amendments have resulted in a lengthening of the phase out to span an eight-year period. The loss in local tax revenues, due to the application of the exemption, was to be reimbursed by the state one year in advance of the actual revenue loss by local communities. Thus, the state expended \$22.3 million in fiscal year 1999 to fund local fiscal year 2000 estimated revenue losses. For state fiscal years 2000 and 2001, the sums of \$47.3 and \$76.6 million respectively, were expended consistent with years two and three of the enacted legislation.

During the 2002 session of the General Assembly, the Motor Vehicle Phase-Out legislation was significantly modified. For state fiscal year 2002, the legislation provided that an exemption of \$4,500 would be paid to cities and towns in an advance of the actual revenue loss. Prior law had originally provided for an exemption value of \$5,000. In addition, for fiscal years 2003 and beyond, the legislation provided that the exemption will be reimbursed in the same year that the communities lose these revenues. This resulted in freezing the reimbursements for the CPI and tax roll growth components in fiscal year 2003. In addition, the legislation provided for a continuation of the \$4,500 exemption in future years, with the full phase out of the tax subject to annual review and appropriation by the General Assembly. Finally, the legislation provided for more frequent periodic payments by the state to cities, towns and fire districts.

In addition to the reimbursement on the loss of tax revenue due to the exemption, the original legislation also provided that reimbursement be made on the assumed increase in local tax rates, which were frozen to December 1996 levels. This tax rate component has been computed based upon the increase in the December CPI each year. Since the first year reimbursement was predicated upon the tax rolls as of December 1998, a two-year cumulative CPI adjustment was required. In state fiscal years 2000, 2001, and 2002, the cumulative CPI adjustment reflected increments equal to a single year. Legislation enacted as part of the FY 2004 Budget froze the CPI rate component in fiscal year 2004 and beyond. The FY 2005 Appropriations Act included an article that amended the Motor Vehicle and Trailer Excise Tax Elimination Act of 1998, by providing for state reimbursement of lost excise tax revenues to cities and towns based upon the *prior* local fiscal year. The change in reimbursement from a concurrent to a prior local fiscal year basis began in state fiscal year 2005.

Municipal Police - Incentive Pay (RIGL 42-28.1). Section 42-28.1-1 of the Rhode Island General Laws established a Municipal Police Incentive Pay Program. The purpose of this program is to provide financial compensation to members of the state, city, town police departments, the Division of Drug Control of the Department of Health, Sheriffs and Deputy Sheriffs, members of the Rhode Island Marshals' unit, Rhode Island Capitol Police and the State Fire Marshal and Deputy Fire Marshals who have earned college credits in the field of police work. Payments are made by the state directly to the municipalities, which, in turn, make payments to the participants in the program. The department for which they work makes payments to eligible state employees.

This program was funded at 100 percent of the incentive payable to participants through FY 1991. Since FY 1992, the incentive payable to participants has been prorated at the following percentages:

| <u>Fiscal Year</u> | <u>Percentage</u> |
|--------------------|-------------------|
| 1992 | 64.0 |
| 1993 | 47.9 |
| 1994 | 22.7 |
| 1995 | 29.3 |
| 1996 | 16.7 |
| 1997 | 19.4 |
| 1998 | 16.6 |
| 1999 | 17.9 |
| 2000 | 19.3 |
| 2001 | 20.9 |
| 2002 | 23.2 |
| 2003 | 23.3 |
| 2004 | 23.0 |
| 2005 | 23.5 |

The percentage of the total requirement that FY 2006 funding will cover will not be known until the cities and towns submit the names of qualified recipients and the incentive amounts in September 2005.

Municipal Firefighters - Incentive Pay (RIGL 42-28.4). Section 42-28.4-1 of the Rhode Island General Laws established a Municipal Firefighters Incentive Pay Program. The purpose of this program is to provide financial compensation to members of the municipal fire departments and fire districts, the Cumberland rescue department and emergency service technicians of the Town of Lincoln who have furthered their education at the college level. Payments are made by the state directly to the municipalities, which, in turn, make payments to the participants in the program.

This program was funded at 100 percent of the incentive payable to participants through FY 1991. Since FY 1992, the incentive payable to participants has been prorated at the following percentages:

| <u>Fiscal Year</u> | <u>Percentage</u> |
|--------------------|-------------------|
| 1992 | 65.0 |
| 1993 | 48.8 |
| 1994 | 24.3 |
| 1995 | 32.3 |
| 1996 | 18.6 |
| 1997 | 16.7 |
| 1998 | 20.2 |
| 1999 | 22.0 |
| 2000 | 24.8 |
| 2001 | 27.8 |
| 2002 | 31.1 |
| 2003 | 30.9 |
| 2004 | 32.3 |
| 2005 | 33.1 |

The percentage of the total requirement that FY 2006 funding will cover will not be known until the cities and towns submit the names of qualified recipients and the incentive amounts in September 2005.

Toll Reimbursement - Jamestown/Newport. During the January 1985 Session of the General Assembly, section 24-12-26 of the chapter regarding the Rhode Island Turnpike and Bridge Authority was amended to include language providing toll reimbursement to Jamestown police, fire and rescue personnel who are required to pay the Newport Bridge toll in the line of duty.

State Mandates (RIGL 45-13-9). During the January 1987 Session of the General Assembly, section 45-13-9, entitled "Reimbursement to cities and towns for the cost of state mandates," was amended to provide funding for mandates in the budget of the department or agency if the cost of the mandate is a result of the rules and regulations of the department or agency. Funding for state mandates has not been provided since FY 1992.

Property Valuation Reimbursement (RIGL 44-5-11.6). The Rhode Island General Laws requires each municipality in the state to update property valuations using statistical techniques every third and sixth year after a full revaluation. Reimbursement for the first of these updates is to be reimbursed by the state at 100 percent of the costs at a rate not to exceed \$20 per parcel. Reimbursements decline to a maximum of \$16 per parcel for the second update and \$12 per parcel for the third and all future updates. Distressed communities are eligible for a maximum of 80 percent reimbursement for all updates. The legislation also establishes a schedule by which each community is required to perform a full revaluation or an update.

Summary of Formula Aid to Cities and Towns

| | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Municipal Police Incentive Pay | 732,050 | 732,050 | 732,050 | 732,050 | 732,050 |
| Municipal Fire Incentive Pay | 366,025 | 366,025 | 366,025 | 366,025 | 366,025 |
| Public Service Corporation Tax | 16,702,587 | 18,020,830 | 16,325,260 | 14,611,755 | 14,611,755 |
| Meals and Beverage Tax | - | - | 13,509,178 | 15,815,358 | 16,558,680 |
| PILOT | 18,134,070 | 18,151,500 | 21,716,117 | 22,716,117 | 22,716,117 |
| Total Miscellaneous Aid | 35,934,732 | 37,270,405 | 52,648,630 | 54,241,305 | 54,984,627 |
| General Revenue Sharing | 43,621,430 | 48,287,932 | 51,438,532 | 52,438,532 | 53,438,532 |
| Total State Aid to Cities and Towns | 43,621,430 | 48,287,932 | 51,438,532 | 52,438,532 | 53,438,532 |
| Dist. Comm. - General Appropriation | 7,638,236 | 7,466,667 | 7,533,333 | 8,533,333 | 8,533,333 |
| Total Distressed Communities Aid | 7,638,236 | 7,466,667 | 7,533,333 | 8,533,333 | 8,533,333 |
| Motor Vehicle Tax Phase-out Program ¹ | 99,466,928 | 100,206,571 | 104,987,142 | 104,987,142 | 105,000,096 |
| Total Motor Vehicle Tax Phase-out Prog. | 99,466,928 | 100,206,571 | 104,987,142 | 104,987,142 | 105,000,096 |
| Subtotal Formula Aid - All Sources | 186,661,326 | 193,231,575 | 216,607,637 | 220,200,312 | 221,956,588 |
| Percent Change from prior year | 24.67% | 3.52% | 12.10% | 1.66% | 0.80% |
| Resource Sharing & Library Aid ² | 6,287,439 | 6,632,744 | 7,586,860 | 8,084,816 | 8,441,076 |
| Library Construction Aid | 2,047,004 | 2,161,500 | 2,156,852 | 2,541,485 | 2,651,643 |
| Total Library Aid | 8,334,443 | 8,794,244 | 9,743,712 | 10,626,301 | 11,092,719 |
| Property Revaluation Program | 1,014,826 | 1,322,166 | 2,603,780 | 860,656 | 1,000,000 |
| Total Other Aid | 1,014,826 | 1,322,166 | 2,603,780 | 860,656 | 1,000,000 |
| Total Aid | 196,010,595 | 203,347,985 | 228,955,129 | 231,687,269 | 234,049,307 |
| Percent Change from prior year | 23.20% | 3.74% | 12.59% | 1.19% | 1.02% |

¹ Amounts for the Motor Vehicle Excise Tax represent final payments due each community based upon the exemption amounts in effect for the given fiscal year. Actual cash payments may have occurred over multiple fiscal years.

² Resource Sharing and Library Aid for state institutions is included in these totals.

Fiscal Year 2002 State Aid to Cities and Towns

| City or Town | General Revenue Sharing | Payment In Lieu of Tax Exempt Property | Distressed Community Relief Fund | Public Service Corporation Tax | State Library Aid | Motor Vehicle Excise Tax Reimbursement | FY 2002 Total State Aid |
|---|-------------------------|--|----------------------------------|--------------------------------|-------------------|--|-------------------------|
| Barrington | 231,566 | 65,820 | - | 267,973 | 237,475 | 2,132,408 | 2,935,241 |
| Bristol | 731,026 | 436,394 | - | 357,993 | 75,665 | 1,066,390 | 2,667,468 |
| Burrillville | 625,237 | 73,350 | - | 251,673 | 60,946 | 1,864,694 | 2,875,899 |
| Central Falls | 1,111,708 | 18,708 | 194,235 | 301,575 | 63,470 | 1,093,393 | 2,783,089 |
| Charlestown | 288,905 | - | - | 125,215 | 39,288 | 354,624 | 808,032 |
| Coventry | 839,881 | - | - | 536,423 | 131,074 | 2,025,721 | 3,533,099 |
| Cranston | 2,662,372 | 2,412,467 | - | 1,262,972 | 443,433 | 9,218,514 | 15,999,758 |
| Cumberland | 728,088 | 1,783 | - | 507,298 | 165,237 | 1,938,303 | 3,340,709 |
| East Greenwich | 135,703 | 2,603 | - | 206,297 | 70,894 | 1,012,572 | 1,428,070 |
| East Providence | 1,951,335 | 57,643 | - | 775,733 | 385,914 | 4,730,057 | 7,900,682 |
| Exeter | 109,759 | - | - | 96,313 | 8,495 | 674,106 | 888,673 |
| Foster | 177,660 | 246 | - | 68,097 | 37,500 | 546,246 | 829,749 |
| Glocester | 380,457 | - | - | 158,499 | 57,839 | 818,359 | 1,415,154 |
| Hopkinton | 297,181 | - | - | 124,849 | 40,759 | 562,864 | 1,025,653 |
| Jamestown | 156,214 | 4 | - | 89,574 | 49,972 | 305,815 | 601,579 |
| Johnston | 1,673,015 | - | - | 449,223 | 96,043 | 3,691,284 | 5,909,565 |
| Lincoln | 754,923 | - | - | 332,962 | 123,404 | 2,074,788 | 3,286,077 |
| Little Compton | 78,664 | - | - | 57,246 | 22,962 | 203,840 | 362,712 |
| Middletown | 663,651 | - | - | 276,178 | 106,997 | 789,207 | 1,836,033 |
| Narragansett | 633,147 | - | - | 260,675 | 79,475 | 917,679 | 1,890,976 |
| Newport | 1,411,682 | 532,584 | - | 421,819 | 225,716 | 1,409,508 | 4,001,309 |
| New Shoreham | 52,695 | - | - | 16,092 | 44,317 | 61,778 | 174,882 |
| North Kingstown | 722,666 | 4,466 | - | 419,445 | 198,407 | 2,180,209 | 3,525,193 |
| North Providence | 1,651,907 | 124,644 | - | 516,396 | 146,798 | 3,624,952 | 6,064,697 |
| North Smithfield | 435,971 | 59,275 | - | 169,174 | 48,674 | 1,439,569 | 2,152,663 |
| Pawtucket | 3,542,240 | 271,309 | 1,400,691 | 1,162,420 | 289,425 | 7,573,162 | 14,239,248 |
| Portsmouth | 435,826 | - | - | 273,230 | 85,219 | 1,126,290 | 1,920,565 |
| Providence | 10,131,124 | 12,440,263 | 4,573,459 | 2,766,209 | 666,407 | 18,063,629 | 48,641,091 |
| Richmond | 135,409 | 427 | - | 115,066 | 24,792 | 546,406 | 822,100 |
| Scituate | 300,960 | - | - | 164,490 | 64,244 | 1,100,355 | 1,630,049 |
| Smithfield | 987,476 | 438,670 | - | 328,421 | 162,396 | 2,494,437 | 4,411,400 |
| South Kingstown | 841,666 | 128,041 | - | 444,858 | 125,838 | 1,489,266 | 3,029,670 |
| Tiverton | 433,378 | - | - | 243,134 | 58,697 | 962,480 | 1,697,689 |
| Warren | 376,255 | - | - | 180,996 | 43,788 | 800,409 | 1,401,448 |
| Warwick | 3,651,953 | 765,020 | - | 1,367,156 | 495,872 | 10,129,733 | 16,409,734 |
| Westerly | 428,315 | 127,115 | - | 365,911 | 83,061 | 2,102,452 | 3,106,853 |
| West Greenwich | 126,631 | - | - | 81,018 | 21,264 | 369,045 | 597,958 |
| West Warwick | 1,168,310 | - | 759,131 | 471,306 | 147,234 | 2,320,264 | 4,866,245 |
| Woonsocket | 2,556,473 | 173,241 | 710,721 | 688,676 | 175,177 | 3,909,078 | 8,213,366 |
| Subtotal | 43,621,430 | 18,134,070 | 7,638,236 | 16,702,587 | 5,404,167 | 97,723,887 | 189,224,376 |
| Statewide Reference Library Resource Grant (Providence) | | | | | 880,110 | | 880,110 |
| Library Construction Reimbursement | | | | | 2,047,004 | | 2,047,004 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts | | | | | | 1,847,174 | 1,847,174 |
| Total | 43,621,430 | 18,134,070 | 7,638,236 | 16,702,587 | 8,331,281 | 99,571,061 | 193,998,664 |

Fiscal Year 2003 State Aid to Cities and Towns

| City or Town | General Revenue Sharing | Payment In Lieu of Tax Exempt Property | Distressed Community Relief Fund | Public Service Corporation Tax | State Library Aid | Motor Vehicle Excise Tax Reimbursement Value of Exemption | FY 2003 Total State Aid |
|---|-------------------------|--|----------------------------------|--------------------------------|-------------------|---|-------------------------|
| Barrington | 271,167 | 63,524 | - | 289,123 | 270,988 | 2,132,408 | 3,027,210 |
| Bristol | 788,525 | 432,996 | - | 386,247 | 75,665 | 1,066,390 | 2,749,823 |
| Burrillville | 641,803 | 70,742 | - | 271,537 | 60,946 | 1,864,694 | 2,909,722 |
| Central Falls | 1,264,206 | 18,416 | 183,012 | 325,376 | 63,470 | 1,093,393 | 2,947,873 |
| Charlestown | 313,286 | - | - | 135,098 | 39,288 | 354,624 | 842,296 |
| Coventry | 904,192 | - | - | 578,760 | 132,799 | 2,025,721 | 3,641,472 |
| Cranston | 2,898,349 | 2,275,093 | - | 1,362,651 | 464,044 | 9,218,514 | 16,218,651 |
| Cumberland | 1,219,559 | 503 | - | 547,336 | 180,986 | 1,938,303 | 3,886,687 |
| East Greenwich | 164,680 | 4,222 | - | 222,579 | 75,049 | 1,012,572 | 1,479,102 |
| East Providence | 2,153,817 | 55,581 | - | 836,957 | 412,886 | 5,912,571 | 9,371,812 |
| Exeter | 107,586 | - | - | 103,915 | 8,495 | 674,106 | 894,102 |
| Foster | 209,098 | 242 | - | 73,471 | 37,500 | 546,246 | 866,557 |
| Glocester | 374,502 | - | - | 171,008 | 57,839 | 818,359 | 1,421,708 |
| Hopkinton | 271,211 | - | - | 134,703 | 40,759 | 562,864 | 1,009,537 |
| Jamestown | 175,602 | 5 | - | 96,643 | 56,930 | 305,815 | 634,995 |
| Johnston | 1,883,151 | - | - | 484,678 | 96,043 | 3,691,284 | 6,155,156 |
| Lincoln | 624,460 | - | - | 359,241 | 145,437 | 2,074,788 | 3,203,926 |
| Little Compton | 92,609 | - | - | 61,764 | 22,962 | 203,840 | 381,175 |
| Middletown | 711,419 | - | - | 297,975 | 116,629 | 789,207 | 1,915,230 |
| Narragansett | 637,219 | - | - | 281,249 | 85,273 | 917,679 | 1,921,420 |
| Newport | 1,646,310 | 638,104 | - | 455,111 | 255,226 | 1,409,508 | 4,404,259 |
| New Shoreham | 67,458 | - | - | 17,362 | 49,149 | 61,778 | 195,747 |
| North Kingstown | 784,034 | 5,908 | - | 452,550 | 211,939 | 2,180,209 | 3,634,640 |
| North Providence | 1,711,536 | 73,072 | 695,002 | 557,152 | 149,374 | 3,624,952 | 6,811,088 |
| North Smithfield | 540,909 | 40,331 | - | 182,526 | 48,674 | 1,439,569 | 2,252,009 |
| Pawtucket | 3,881,609 | 253,247 | 1,200,787 | 1,254,164 | 301,692 | 7,573,162 | 14,464,661 |
| Portsmouth | 552,310 | - | - | 294,795 | 87,802 | 1,126,290 | 2,061,197 |
| Providence | 11,595,992 | 12,688,288 | 4,089,324 | 2,984,531 | 694,985 | 18,063,629 | 50,116,749 |
| Richmond | 157,746 | 408 | - | 124,148 | 24,792 | 546,406 | 853,500 |
| Scituate | 305,408 | - | - | 177,472 | 64,244 | 1,100,355 | 1,647,479 |
| Smithfield | 1,295,242 | 389,575 | - | 354,342 | 172,606 | 2,494,437 | 4,706,202 |
| South Kingstown | 885,686 | 106,574 | - | 479,968 | 141,977 | 1,489,266 | 3,103,471 |
| Tiverton | 484,765 | - | - | 262,323 | 58,697 | 962,480 | 1,768,265 |
| Warren | 414,108 | - | - | 195,281 | 43,788 | 800,409 | 1,453,586 |
| Warwick | 3,647,836 | 744,159 | - | 1,475,058 | 528,066 | 10,129,733 | 16,524,852 |
| Westerly | 538,736 | 131,305 | - | 394,790 | 87,384 | 2,102,452 | 3,254,667 |
| West Greenwich | 141,115 | - | - | 87,412 | 21,264 | 369,045 | 618,836 |
| West Warwick | 1,158,461 | - | 656,813 | 508,504 | 157,481 | 2,320,264 | 4,801,523 |
| Woonsocket | 2,772,230 | 159,207 | 641,728 | 743,030 | 175,257 | 3,909,078 | 8,400,530 |
| Subtotal | 48,287,932 | 18,151,500 | 7,466,666 | 18,020,830 | 5,718,385 | 98,906,401 | 196,551,713 |
| Statewide Reference Library Resource Grant (Providence) | | | | | 880,110 | | 880,110 |
| Library Construction Reimbursement | | | | | 2,161,500 | | 2,161,500 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts | | | | | | 1,875,837 | 1,875,837 |
| Motor Vehicle Excise Tax Reimbursement - FY 2002 Net Payable Reconciliation | | | | | | (575,667) | (575,667) |
| Total | 48,287,932 | 18,151,500 | 7,466,666 | 18,020,830 | 8,759,995 | 100,206,571 | 200,893,493 |

Fiscal Year 2004 State Aid to Cities and Towns

| City or Town | General Revenue Sharing | Payment In Lieu of Tax Exempt Property | Distressed Community Relief Fund | Public Service Corporation Tax | State Library Aid | Motor Vehicle Excise Tax Reimbursement Value of Exemption | FY 2004 Total State Aid |
|---|-------------------------|--|----------------------------------|--------------------------------|-------------------|---|-------------------------|
| Barrington | 231,191 | 71,029 | - | 261,919 | 276,378 | 2,197,524 | 3,038,041 |
| Bristol | 805,463 | 421,492 | - | 349,905 | 75,665 | 1,118,422 | 2,770,947 |
| Burrillville | 610,930 | 76,977 | - | 245,988 | 61,881 | 2,053,956 | 3,049,732 |
| Central Falls | 1,346,691 | 20,649 | 182,474 | 294,762 | 63,470 | 1,208,411 | 3,116,457 |
| Charlestown | 346,452 | - | - | 122,387 | 39,137 | 374,379 | 882,355 |
| Coventry | 925,367 | - | - | 524,305 | 138,258 | 2,147,241 | 3,735,171 |
| Cranston | 3,293,868 | 2,611,611 | - | 1,234,440 | 479,014 | 9,485,112 | 17,104,045 |
| Cumberland | 1,067,249 | 81 | - | 495,838 | 183,570 | 2,048,308 | 3,795,046 |
| East Greenwich | 170,999 | 4,592 | - | 201,637 | 77,310 | 1,041,805 | 1,496,343 |
| East Providence | 2,200,038 | 63,139 | - | 758,208 | 430,627 | 4,994,050 | 8,446,062 |
| Exeter | 86,974 | - | - | 94,138 | 8,495 | 718,053 | 907,660 |
| Foster | 231,403 | 266 | - | 66,558 | 37,500 | 578,603 | 914,330 |
| Glocester | 442,690 | - | - | 154,918 | 57,839 | 868,250 | 1,523,697 |
| Hopkinton | 190,356 | - | - | 122,028 | 40,759 | 597,217 | 950,360 |
| Jamestown | 181,533 | 5 | - | 87,550 | 56,930 | 317,721 | 643,739 |
| Johnston | 2,006,020 | - | - | 439,075 | 117,925 | 4,114,297 | 6,677,317 |
| Lincoln | 577,113 | - | - | 325,440 | 151,390 | 2,195,453 | 3,249,396 |
| Little Compton | 89,499 | - | - | 55,953 | 22,962 | 214,723 | 383,137 |
| Middletown | 826,214 | - | - | 269,939 | 118,971 | 881,663 | 2,096,787 |
| Narragansett | 681,586 | - | - | 254,787 | 91,730 | 957,099 | 1,985,202 |
| Newport | 1,778,150 | 450,882 | - | 412,290 | 291,129 | 1,455,950 | 4,388,401 |
| New Shoreham | 71,860 | - | - | 15,728 | 67,411 | 65,343 | 220,342 |
| North Kingstown | 821,676 | 8,265 | - | 409,969 | 214,401 | 2,179,062 | 3,633,373 |
| North Providence | 1,897,449 | 385,144 | - | 504,730 | 155,319 | 3,941,255 | 6,883,897 |
| North Smithfield | 618,281 | 43,886 | - | 165,352 | 50,928 | 1,501,993 | 2,380,440 |
| Pawtucket | 4,490,377 | 311,780 | 1,324,945 | 1,136,160 | 309,373 | 8,006,234 | 15,578,869 |
| Portsmouth | 553,213 | 10,206 | - | 267,058 | 92,657 | 1,180,727 | 2,103,861 |
| Providence | 12,352,585 | 15,427,635 | 4,624,560 | 2,703,718 | 1,392,690 | 18,908,768 | 55,409,956 |
| Richmond | 162,490 | 426 | - | 112,467 | 24,792 | 578,451 | 878,626 |
| Scituate | 320,753 | - | - | 160,774 | 72,783 | 1,155,251 | 1,709,561 |
| Smithfield | 1,268,058 | 514,316 | - | 321,002 | 192,547 | 2,641,772 | 4,937,695 |
| South Kingstown | 928,824 | 123,224 | - | 434,808 | 148,885 | 1,578,608 | 3,214,349 |
| Tiverton | 523,660 | - | - | 237,641 | 59,477 | 1,022,440 | 1,843,218 |
| Warren | 416,220 | - | - | 176,907 | 43,788 | 854,507 | 1,491,422 |
| Warwick | 4,034,001 | 845,581 | - | 1,336,271 | 553,600 | 10,654,567 | 17,424,020 |
| Westerly | 447,184 | 149,941 | - | 357,645 | 98,381 | 2,238,068 | 3,291,219 |
| West Greenwich | 144,375 | - | - | 79,188 | 21,264 | 395,962 | 640,789 |
| West Warwick | 1,246,456 | - | 730,173 | 460,659 | 162,328 | 2,432,650 | 5,032,266 |
| Woonsocket | 3,051,285 | 174,990 | 671,181 | 673,119 | 190,936 | 4,207,412 | 8,968,923 |
| Subtotal | 51,438,532 | 21,716,117 | 7,533,333 | 16,325,261 | 6,672,500 | 103,111,305 | 206,797,048 |
| Statewide Reference Library Resource Grant (Providence) | | | | | 880,110 | | 880,110 |
| Library Construction Reimbursement | | | | | 2,156,852 | | 2,156,852 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts | | | | | | 1,875,837 | 1,875,837 |
| Total | 51,438,532 | 21,716,117 | 7,533,333 | 16,325,261 | 9,709,462 | 104,987,142 | 211,709,847 |

Fiscal Year 2005 State Aid to Cities and Towns

| City or Town | General Revenue Sharing | Payment In Lieu of Tax Exempt Property | Distressed Community Relief Fund | State Library Aid | Motor Vehicle Excise Tax Reimbursement Value of Exemption | FY 2005 Total Appropriated State Aid |
|---|-------------------------------|---|--|-------------------------|--|--|
| Barrington | 234,285 | 47,886 | - | 295,313 | 2,197,524 | 2,775,008 |
| Bristol | 825,753 | 420,601 | - | 69,440 | 1,118,422 | 2,434,216 |
| Burrillville | 606,174 | 78,522 | - | 65,836 | 2,053,956 | 2,804,487 |
| Central Falls | 1,372,871 | 20,106 | 201,028 | 62,193 | 1,208,411 | 2,864,609 |
| Charlestown | 372,229 | - | - | 42,213 | 374,379 | 788,821 |
| Coventry | 917,864 | - | - | 147,975 | 2,147,241 | 3,213,080 |
| Cranston | 3,199,670 | 3,371,038 | - | 488,229 | 9,485,112 | 16,544,048 |
| Cumberland | 1,168,720 | 81 | - | 212,069 | 2,048,308 | 3,429,178 |
| East Greenwich | 189,331 | 7,242 | - | 85,191 | 1,041,805 | 1,323,569 |
| East Providence | 2,276,071 | 64,838 | - | 460,448 | 4,994,050 | 7,795,407 |
| Exeter | 85,686 | - | - | 8,495 | 718,053 | 812,235 |
| Foster | 252,920 | 255 | - | 34,756 | 578,603 | 866,534 |
| Glocester | 476,816 | - | - | 58,732 | 868,250 | 1,403,798 |
| Hopkinton | 184,276 | - | - | 39,184 | 597,217 | 820,676 |
| Jamestown | 162,060 | 5 | - | 62,279 | 317,721 | 542,066 |
| Johnston | 2,045,018 | - | - | 121,700 | 4,114,297 | 6,281,015 |
| Lincoln | 811,406 | - | - | 158,808 | 2,195,453 | 3,165,667 |
| Little Compton | 89,057 | - | - | 23,524 | 214,723 | 327,303 |
| Middletown | 842,795 | - | - | 129,464 | 881,663 | 1,853,922 |
| Narragansett | 703,202 | - | - | 99,601 | 957,099 | 1,759,902 |
| Newport | 1,728,739 | 511,083 | - | 325,323 | 1,455,950 | 4,021,095 |
| New Shoreham | 73,257 | - | - | 76,634 | 65,343 | 215,234 |
| North Kingstown | 806,625 | 8,301 | - | 224,789 | 2,179,062 | 3,218,776 |
| North Providence | 1,949,426 | 395,607 | - | 162,852 | 3,941,255 | 6,449,140 |
| North Smithfield | 698,892 | 44,215 | - | 51,913 | 1,501,993 | 2,297,012 |
| Pawtucket | 4,579,132 | 278,920 | 1,443,172 | 342,428 | 8,006,234 | 14,649,886 |
| Portsmouth | 547,679 | 10,147 | - | 102,070 | 1,180,727 | 1,840,623 |
| Providence | 12,592,728 | 15,573,005 | 5,322,212 | 1,383,493 | 18,908,768 | 53,780,205 |
| Richmond | 145,825 | 433 | - | 22,069 | 578,451 | 746,778 |
| Scituate | 372,523 | - | - | 79,690 | 1,155,251 | 1,607,464 |
| Smithfield | 1,346,867 | 544,555 | - | 212,038 | 2,641,772 | 4,745,233 |
| South Kingstown | 820,517 | 125,597 | - | 175,691 | 1,578,608 | 2,700,413 |
| Tiverton | 471,479 | - | - | 68,270 | 1,022,440 | 1,562,189 |
| Warren | 385,456 | - | - | 40,858 | 854,507 | 1,280,821 |
| Warwick | 4,050,212 | 855,013 | - | 590,589 | 10,654,567 | 16,150,381 |
| Westerly | 576,458 | 182,085 | - | 248,761 | 2,238,068 | 3,245,372 |
| West Greenwich | 161,935 | - | - | 20,301 | 395,962 | 578,198 |
| West Warwick | 1,278,641 | - | 812,031 | 178,696 | 2,432,650 | 4,702,019 |
| Woonsocket | 3,035,938 | 176,582 | 754,890 | 198,538 | 4,207,412 | 8,373,360 |
| Subtotal | 52,438,532 | 22,716,117 | 8,533,333 | 7,170,456 | 103,111,305 | 193,969,741 |
| Statewide Reference Library Resource Grant (Providence) | | | | 880,110 | | 880,110 |
| Library Construction Reimbursement | | | | 2,541,485 | | 2,541,485 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts | | | | | 1,875,837 | 1,875,837 |
| Total | 52,438,532 | 22,716,117 | 8,533,333 | 10,592,051 | 104,987,142 | 199,267,173 |

Fiscal Year 2005 Pass Through Aid to Cities & Towns

| City or Town | Public Service Corporation Tax | Meals and Beverage Tax | FY 2005 Total Shared Taxes State Aid | FY 2005 Total Shared & Appropriated Aid |
|---|--------------------------------------|------------------------------|--|---|
| Barrington | 234,428 | 85,401 | 319,829 | 3,094,837 |
| Bristol | 313,179 | 220,914 | 534,093 | 2,968,309 |
| Burrillville | 220,169 | 127,286 | 347,455 | 3,151,942 |
| Central Falls | 263,824 | 101,438 | 365,262 | 3,229,871 |
| Charlestown | 109,541 | 91,269 | 200,810 | 989,631 |
| Coventry | 469,274 | 268,078 | 737,352 | 3,950,432 |
| Cranston | 1,104,873 | 1,126,310 | 2,231,183 | 18,775,231 |
| Cumberland | 443,795 | 280,823 | 724,618 | 4,153,796 |
| East Greenwich | 180,473 | 305,649 | 486,122 | 1,809,691 |
| East Providence | 678,627 | 691,527 | 1,370,154 | 9,165,561 |
| Exeter | 84,257 | 39,094 | 123,351 | 935,586 |
| Foster | 59,572 | 18,159 | 77,731 | 944,265 |
| Glocester | 138,658 | 46,868 | 185,526 | 1,589,324 |
| Hopkinton | 109,220 | 23,618 | 132,838 | 953,514 |
| Jamestown | 78,361 | 96,230 | 174,591 | 716,657 |
| Johnston | 392,990 | 357,388 | 750,378 | 7,031,393 |
| Lincoln | 291,282 | 364,857 | 656,139 | 3,821,806 |
| Little Compton | 50,080 | 22,332 | 72,412 | 399,715 |
| Middletown | 241,606 | 436,053 | 677,659 | 2,531,581 |
| Narragansett | 228,044 | 311,415 | 539,459 | 2,299,361 |
| Newport | 369,016 | 1,186,291 | 1,555,307 | 5,576,402 |
| New Shoreham | 14,078 | 126,055 | 140,133 | 355,367 |
| North Kingstown | 366,939 | 294,686 | 661,625 | 3,880,401 |
| North Providence | 451,753 | 354,248 | 806,001 | 7,255,141 |
| North Smithfield | 147,997 | 149,808 | 297,805 | 2,594,817 |
| Pawtucket | 1,016,908 | 555,583 | 1,572,491 | 16,222,377 |
| Portsmouth | 239,027 | 140,030 | 379,057 | 2,219,680 |
| Providence | 2,419,935 | 3,336,546 | 5,756,481 | 59,536,686 |
| Richmond | 100,662 | 100,317 | 200,979 | 947,757 |
| Scituate | 143,899 | 32,436 | 176,335 | 1,783,799 |
| Smithfield | 287,310 | 411,986 | 699,296 | 5,444,529 |
| South Kingstown | 389,170 | 388,448 | 777,618 | 3,478,031 |
| Tiverton | 212,698 | 83,731 | 296,429 | 1,858,618 |
| Warren | 158,339 | 212,783 | 371,122 | 1,651,943 |
| Warwick | 1,196,015 | 2,048,139 | 3,244,154 | 19,394,535 |
| Westerly | 320,106 | 505,140 | 825,246 | 4,070,618 |
| West Greenwich | 70,876 | 66,949 | 137,825 | 716,023 |
| West Warwick | 412,308 | 342,400 | 754,708 | 5,456,727 |
| Woonsocket | 602,468 | 465,073 | 1,067,541 | 9,440,901 |
| Subtotal | 14,611,755 | 15,815,356 | 30,427,113 | 224,396,854 |
| Statewide Reference Library Resource Grant (Providence) | | | | 880,110 |
| Library Construction Reimbursement | | | | 2,541,485 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts | | | | 1,875,837 |
| Total | | | | 229,694,286 |

Fiscal Year 2006 State Aid to Cities and Towns

| City or Town | General Revenue Sharing | Payment In Lieu of Tax Exempt Property | Distressed Community Relief Fund | State Library Aid | Motor Vehicle Excise Tax Reimbursement Value of Exemption | FY 2006 Total Appropriated State Aid |
|---|-------------------------------|---|--|-------------------------|--|--|
| Barrington | 212,680 | 43,693 | - | 306,140 | 2,237,759 | 2,800,272 |
| Bristol | 851,909 | 456,055 | - | 65,294 | 1,099,681 | 2,472,939 |
| Burrillville | 666,791 | 64,004 | - | 74,370 | 2,123,370 | 2,928,535 |
| Central Falls | 1,399,052 | 18,062 | 202,110 | 63,103 | 1,230,323 | 2,912,650 |
| Charlestown | 339,803 | - | - | 44,392 | 383,401 | 767,596 |
| Coventry | 745,126 | - | - | 153,472 | 2,218,415 | 3,117,013 |
| Cranston | 3,519,637 | 3,023,460 | - | 528,702 | 9,600,282 | 16,672,081 |
| Cumberland | 1,155,192 | 74 | - | 227,806 | 2,087,078 | 3,470,150 |
| East Greenwich | 176,664 | 6,545 | - | 96,606 | 1,065,212 | 1,345,027 |
| East Providence | 2,449,124 | 48,813 | - | 462,377 | 4,981,418 | 7,941,732 |
| Exeter | 94,255 | - | - | 8,495 | 736,067 | 838,817 |
| Foster | 245,891 | 218 | - | 32,927 | 612,035 | 891,071 |
| Glocester | 514,545 | - | - | 61,275 | 891,714 | 1,467,534 |
| Hopkinton | 178,604 | - | - | 36,259 | 621,203 | 836,066 |
| Jamestown | 131,906 | 8 | - | 66,151 | 329,595 | 527,660 |
| Johnston | 2,084,017 | - | - | 113,932 | 3,995,740 | 6,193,689 |
| Lincoln | 666,680 | - | - | 178,322 | 2,254,182 | 3,099,184 |
| Little Compton | 89,005 | - | - | 24,385 | 224,427 | 337,817 |
| Middletown | 842,442 | - | - | 142,579 | 906,188 | 1,891,209 |
| Narragansett | 708,272 | - | - | 105,684 | 966,226 | 1,780,182 |
| Newport | 1,605,723 | 532,363 | - | 338,300 | 1,479,322 | 3,955,708 |
| New Shoreham | 74,654 | - | - | 81,499 | 66,320 | 222,473 |
| North Kingstown | 832,748 | 5,584 | - | 231,438 | 2,174,340 | 3,244,110 |
| North Providence | 2,094,537 | 373,315 | - | 166,022 | 3,920,229 | 6,554,103 |
| North Smithfield | 575,777 | 31,488 | - | 60,484 | 1,515,643 | 2,183,392 |
| Pawtucket | 4,912,276 | 264,562 | 1,439,761 | 370,173 | 8,018,285 | 15,005,057 |
| Portsmouth | 557,699 | - | - | 105,447 | 1,199,362 | 1,862,508 |
| Providence | 12,832,871 | 16,513,285 | 5,312,181 | 1,321,747 | 18,184,978 | 54,165,062 |
| Richmond | 140,375 | 394 | - | 22,998 | 598,108 | 761,875 |
| Scituate | 394,839 | - | - | 85,358 | 1,202,382 | 1,682,579 |
| Smithfield | 1,481,554 | 349,678 | - | 229,928 | 2,724,897 | 4,786,057 |
| South Kingstown | 855,396 | 93,794 | - | 186,603 | 1,609,271 | 2,745,064 |
| Tiverton | 495,447 | - | - | 83,613 | 1,064,715 | 1,643,775 |
| Warren | 395,437 | - | - | 40,908 | 867,599 | 1,303,944 |
| Warwick | 4,024,107 | 638,716 | - | 620,165 | 10,543,024 | 15,826,012 |
| Westerly | 518,845 | 105,891 | - | 286,605 | 2,292,757 | 3,204,098 |
| West Greenwich | 153,834 | - | - | 20,216 | 416,187 | 590,237 |
| West Warwick | 1,225,944 | - | 833,664 | 189,057 | 2,448,054 | 4,696,719 |
| Woonsocket | 3,194,876 | 146,114 | 745,617 | 210,568 | 4,234,470 | 8,531,645 |
| Subtotal | 53,438,532 | 22,716,117 | 8,533,333 | 7,443,400 | 103,124,259 | 195,255,642 |
| Statewide Reference Library Resource Grant (Providence) | | | | 924,116 | | 924,116 |
| Library Construction Reimbursement | | | | 2,651,643 | | 2,651,643 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts | | | | | 1,875,837 | 1,875,837 |
| Total | 53,438,532 | 22,716,117 | 8,533,333 | 11,019,159 | 105,000,096 | 200,707,238 |

Fiscal Year 2006 Pass Through Aid to Cities & Towns

| City or Town | Public Service Corporation Tax | Meals and Beverage Tax | FY 2006 Total Shared Taxes State Aid | FY 2006 Total Shared & Appropriated Aid |
|---|--------------------------------------|------------------------------|--|---|
| Barrington | 234,428 | 89,415 | 323,843 | 3,124,115 |
| Bristol | 313,179 | 231,297 | 544,476 | 3,017,415 |
| Burrillville | 220,169 | 133,268 | 353,437 | 3,281,972 |
| Central Falls | 263,824 | 106,206 | 370,030 | 3,282,680 |
| Charlestown | 109,541 | 95,559 | 205,100 | 972,696 |
| Coventry | 469,274 | 280,678 | 749,952 | 3,866,965 |
| Cranston | 1,104,873 | 1,179,247 | 2,284,120 | 18,956,201 |
| Cumberland | 443,795 | 294,022 | 737,817 | 4,207,967 |
| East Greenwich | 180,473 | 320,015 | 500,488 | 1,845,515 |
| East Providence | 678,627 | 724,029 | 1,402,656 | 9,344,388 |
| Exeter | 84,257 | 40,931 | 125,188 | 964,005 |
| Foster | 59,572 | 19,012 | 78,584 | 969,655 |
| Glocester | 138,658 | 49,071 | 187,729 | 1,655,263 |
| Hopkinton | 109,220 | 24,728 | 133,948 | 970,014 |
| Jamestown | 78,361 | 100,753 | 179,114 | 706,774 |
| Johnston | 392,990 | 374,185 | 767,175 | 6,960,864 |
| Lincoln | 291,282 | 382,005 | 673,287 | 3,772,471 |
| Little Compton | 50,080 | 23,382 | 73,462 | 411,279 |
| Middletown | 241,606 | 456,547 | 698,153 | 2,589,363 |
| Narragansett | 228,044 | 326,052 | 554,096 | 2,334,278 |
| Newport | 369,016 | 1,242,047 | 1,611,063 | 5,566,770 |
| New Shoreham | 14,078 | 131,980 | 146,058 | 368,530 |
| North Kingstown | 366,939 | 308,536 | 675,475 | 3,919,585 |
| North Providence | 451,753 | 370,898 | 822,651 | 7,376,754 |
| North Smithfield | 147,997 | 156,849 | 304,846 | 2,488,238 |
| Pawtucket | 1,016,908 | 581,695 | 1,598,603 | 16,603,660 |
| Portsmouth | 239,027 | 146,611 | 385,638 | 2,248,146 |
| Providence | 2,419,935 | 3,493,364 | 5,913,299 | 60,078,360 |
| Richmond | 100,662 | 105,032 | 205,694 | 967,569 |
| Scituate | 143,899 | 33,960 | 177,859 | 1,860,438 |
| Smithfield | 287,310 | 431,349 | 718,659 | 5,504,716 |
| South Kingstown | 389,170 | 406,705 | 795,875 | 3,540,939 |
| Tiverton | 212,698 | 87,666 | 300,364 | 1,944,140 |
| Warren | 158,339 | 222,784 | 381,123 | 1,685,067 |
| Warwick | 1,196,015 | 2,144,402 | 3,340,417 | 19,166,429 |
| Westerly | 320,106 | 528,882 | 848,988 | 4,053,086 |
| West Greenwich | 70,876 | 70,096 | 140,972 | 731,208 |
| West Warwick | 412,308 | 358,493 | 770,801 | 5,467,520 |
| Woonsocket | 602,468 | 486,931 | 1,089,399 | 9,621,044 |
| Subtotal | 14,611,755 | 16,558,678 | 31,170,435 | 226,426,077 |
| Statewide Reference Library Resource Grant (Providence) | | | | 924,116 |
| Library Construction Reimbursement | | | | 2,651,643 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts | | | | 1,875,837 |
| Total | | | | 231,877,673 |

Changes in Formula Aid - FY 2006 vs. FY 2005

| City or Town | General Revenue Sharing | Payment In Lieu of Tax Exempt Property | Distressed Community Relief Fund | State Library Aid | Motor Vehicle Excise Tax Reimbursement | Total Appropriated Difference |
|---|-------------------------------|---|--|-------------------------|--|-------------------------------------|
| Barrington | (21,605) | (4,193) | - | 10,827 | 40,235 | 25,264 |
| Bristol | 26,156 | 35,454 | - | (4,146) | (18,741) | 38,723 |
| Burrillville | 60,617 | (14,518) | - | 8,534 | 69,414 | 124,048 |
| Central Falls | 26,181 | (2,044) | 1,082 | 910 | 21,912 | 48,041 |
| Charlestown | (32,426) | - | - | 2,179 | 9,022 | (21,225) |
| Coventry | (172,738) | - | - | 5,497 | 71,174 | (96,067) |
| Cranston | 319,967 | (347,578) | - | 40,473 | 115,170 | 128,033 |
| Cumberland | (13,528) | (7) | - | 15,737 | 38,770 | 40,972 |
| East Greenwich | (12,667) | (697) | - | 11,415 | 23,407 | 21,458 |
| East Providence | 173,053 | (16,025) | - | 1,929 | (12,632) | 146,325 |
| Exeter | 8,569 | - | - | - | 18,014 | 26,582 |
| Foster | (7,029) | (37) | - | (1,829) | 33,432 | 24,537 |
| Glocester | 37,729 | - | - | 2,543 | 23,464 | 63,736 |
| Hopkinton | (5,672) | - | - | (2,925) | 23,986 | 15,390 |
| Jamestown | (30,154) | 3 | - | 3,872 | 11,874 | (14,406) |
| Johnston | 38,998 | - | - | (7,768) | (118,557) | (87,327) |
| Lincoln | (144,726) | - | - | 19,514 | 58,729 | (66,483) |
| Little Compton | (52) | - | - | 861 | 9,704 | 10,514 |
| Middletown | (353) | - | - | 13,115 | 24,525 | 37,287 |
| Narragansett | 5,070 | - | - | 6,083 | 9,127 | 20,280 |
| Newport | (123,016) | 21,280 | - | 12,977 | 23,372 | (65,387) |
| New Shoreham | 1,397 | - | - | 4,865 | 977 | 7,239 |
| North Kingstown | 26,123 | (2,717) | - | 6,649 | (4,722) | 25,334 |
| North Providence | 145,111 | (22,292) | - | 3,170 | (21,026) | 104,963 |
| North Smithfield | (123,115) | (12,727) | - | 8,571 | 13,650 | (113,620) |
| Pawtucket | 333,144 | (14,358) | (3,411) | 27,745 | 12,051 | 355,171 |
| Portsmouth | 10,020 | (10,147) | - | 3,377 | 18,635 | 21,885 |
| Providence | 240,143 | 940,280 | (10,031) | (61,746) | (723,790) | 384,857 |
| Richmond | (5,450) | (39) | - | 929 | 19,657 | 15,097 |
| Scituate | 22,316 | - | - | 5,668 | 47,131 | 75,115 |
| Smithfield | 134,687 | (194,877) | - | 17,890 | 83,125 | 40,824 |
| South Kingstown | 34,879 | (31,803) | - | 10,912 | 30,663 | 44,651 |
| Tiverton | 23,969 | - | - | 15,343 | 42,275 | 81,586 |
| Warren | 9,981 | - | - | 50 | 13,092 | 23,123 |
| Warwick | (26,104) | (216,297) | - | 29,576 | (111,543) | (324,369) |
| Westerly | (57,613) | (76,194) | - | 37,844 | 54,689 | (41,274) |
| West Greenwich | (8,101) | - | - | (85) | 20,225 | 12,039 |
| West Warwick | (52,697) | - | 21,633 | 10,361 | 15,404 | (5,300) |
| Woonsocket | 158,938 | (30,468) | (9,273) | 12,030 | 27,058 | 158,285 |
| Subtotal | 1,000,000 | - | - | 272,946 | 12,954 | 1,285,902 |
| Statewide Reference Library Resource Grant (Providence) | | | | 44,006 | - | 44,006 |
| Library Construction Reimbursement | | | | 110,158 | - | 110,158 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts | | | | - | - | - |
| Total | - | - | - | 427,110 | 12,954 | 1,440,066 |

Changes in Pass Through and All Aid - FY 2006 vs. FY 2005

| City or Town | Public Service Corporation Tax | Meals and Beverage Tax | Total Pass Through State Aid Difference | Total All State Aid Difference |
|---|--------------------------------------|------------------------------|--|--------------------------------------|
| Barrington | - | 4,014 | 4,014 | 29,278 |
| Bristol | - | 10,383 | 10,383 | 49,106 |
| Burrillville | - | 5,982 | 5,982 | 130,030 |
| Central Falls | - | 4,768 | 4,768 | 52,809 |
| Charlestown | - | 4,290 | 4,290 | (16,935) |
| Coventry | - | 12,600 | 12,600 | (83,467) |
| Cranston | - | 52,937 | 52,937 | 180,970 |
| Cumberland | - | 13,199 | 13,199 | 54,170 |
| East Greenwich | - | 14,366 | 14,366 | 35,824 |
| East Providence | - | 32,502 | 32,502 | 178,826 |
| Exeter | - | 1,837 | 1,837 | 28,420 |
| Foster | - | 853 | 853 | 25,391 |
| Glocester | - | 2,203 | 2,203 | 65,939 |
| Hopkinton | - | 1,110 | 1,110 | 16,500 |
| Jamestown | - | 4,523 | 4,523 | (9,883) |
| Johnston | - | 16,797 | 16,797 | (70,530) |
| Lincoln | - | 17,148 | 17,148 | (49,335) |
| Little Compton | - | 1,050 | 1,050 | 11,564 |
| Middletown | - | 20,494 | 20,494 | 57,782 |
| Narragansett | - | 14,637 | 14,637 | 34,916 |
| Newport | - | 55,756 | 55,756 | (9,632) |
| New Shoreham | - | 5,925 | 5,925 | 13,164 |
| North Kingstown | - | 13,850 | 13,850 | 39,184 |
| North Providence | - | 16,650 | 16,650 | 121,613 |
| North Smithfield | - | 7,041 | 7,041 | (106,579) |
| Pawtucket | - | 26,112 | 26,112 | 381,283 |
| Portsmouth | - | 6,581 | 6,581 | 28,466 |
| Providence | - | 156,818 | 156,818 | 541,674 |
| Richmond | - | 4,715 | 4,715 | 19,812 |
| Scituate | - | 1,524 | 1,524 | 76,639 |
| Smithfield | - | 19,363 | 19,363 | 60,187 |
| South Kingstown | - | 18,257 | 18,257 | 62,908 |
| Tiverton | - | 3,935 | 3,935 | 85,521 |
| Warren | - | 10,001 | 10,001 | 33,123 |
| Warwick | - | 96,263 | 96,263 | (228,106) |
| Westerly | - | 23,742 | 23,742 | (17,532) |
| West Greenwich | - | 3,147 | 3,147 | 15,186 |
| West Warwick | - | 16,093 | 16,093 | 10,793 |
| Woonsocket | - | 21,858 | 21,858 | 180,144 |
| Subtotal | - | 743,322 | 743,322 | 2,029,223 |
| Statewide Reference Library Resource Grant (Providence) | | | | 44,006 |
| Library Construction Reimbursement | | | | 110,158 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts | | | | - |
| Total | | | | 2,183,387 |

General Revenue Sharing

| City or Town | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Barrington | 231,566 | 268,331 | 231,191 | 234,285 | 212,680 |
| Bristol | 731,026 | 827,790 | 805,463 | 825,753 | 851,909 |
| Burrillville | 625,237 | 640,876 | 610,930 | 606,174 | 666,791 |
| Central Falls | 1,111,708 | 1,264,206 | 1,346,691 | 1,372,871 | 1,399,052 |
| Charlestown | 288,905 | 312,885 | 346,452 | 372,229 | 339,803 |
| Coventry | 839,881 | 903,738 | 925,367 | 917,864 | 745,126 |
| Cranston | 2,662,372 | 2,893,969 | 3,293,868 | 3,199,670 | 3,519,637 |
| Cumberland | 728,088 | 1,217,798 | 1,067,249 | 1,168,720 | 1,155,192 |
| East Greenwich | 135,703 | 164,597 | 170,999 | 189,331 | 176,664 |
| East Providence | 1,951,335 | 2,150,562 | 2,200,038 | 2,276,071 | 2,449,124 |
| Exeter | 109,759 | 120,162 | 86,974 | 85,686 | 94,255 |
| Foster | 177,660 | 208,796 | 231,403 | 252,920 | 245,891 |
| Glocester | 380,457 | 373,961 | 442,690 | 476,816 | 514,545 |
| Hopkinton | 297,181 | 270,864 | 190,356 | 184,276 | 178,604 |
| Jamestown | 156,214 | 175,456 | 181,533 | 162,060 | 131,906 |
| Johnston | 1,673,015 | 1,883,151 | 2,006,020 | 2,045,018 | 2,084,017 |
| Lincoln | 754,923 | 623,559 | 577,113 | 811,406 | 666,680 |
| Little Compton | 78,664 | 92,532 | 89,499 | 89,057 | 89,005 |
| Middletown | 663,651 | 710,829 | 826,214 | 842,795 | 842,442 |
| Narragansett | 633,147 | 636,402 | 681,586 | 703,202 | 708,272 |
| Newport | 1,411,682 | 1,644,944 | 1,778,150 | 1,728,739 | 1,605,723 |
| New Shoreham | 52,695 | 67,458 | 71,860 | 73,257 | 74,654 |
| North Kingstown | 722,666 | 783,030 | 821,676 | 806,625 | 832,748 |
| North Providence | 1,651,907 | 1,709,065 | 1,897,449 | 1,949,426 | 2,094,537 |
| North Smithfield | 435,971 | 540,128 | 618,281 | 698,892 | 575,777 |
| Pawtucket | 3,542,240 | 3,875,743 | 4,490,377 | 4,579,132 | 4,912,276 |
| Portsmouth | 435,826 | 551,852 | 553,213 | 547,679 | 557,699 |
| Providence | 10,131,124 | 11,595,992 | 12,352,585 | 12,592,728 | 12,832,871 |
| Richmond | 135,409 | 157,544 | 162,490 | 145,825 | 140,375 |
| Scituate | 300,960 | 304,967 | 320,753 | 372,523 | 394,839 |
| Smithfield | 987,476 | 1,293,372 | 1,268,058 | 1,346,867 | 1,481,554 |
| South Kingstown | 841,666 | 884,551 | 928,824 | 820,517 | 855,396 |
| Tiverton | 433,378 | 484,363 | 523,660 | 471,479 | 495,447 |
| Warren | 376,255 | 409,778 | 416,220 | 385,456 | 395,437 |
| Warwick | 3,651,953 | 3,644,809 | 4,034,001 | 4,050,212 | 4,024,107 |
| Westerly | 428,315 | 538,046 | 447,184 | 576,458 | 518,845 |
| West Greenwich | 126,631 | 141,044 | 144,375 | 161,935 | 153,834 |
| West Warwick | 1,168,310 | 1,152,739 | 1,246,456 | 1,278,641 | 1,225,944 |
| Woonsocket | 2,556,473 | 2,768,041 | 3,051,285 | 3,035,938 | 3,194,876 |
| Total | 43,621,430 | 48,287,932 | 51,438,532 | 52,438,532 | 53,438,532 |

Payment In Lieu of Tax Exempt Property

| City or Town | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Barrington | 65,820 | 63,524 | 71,029 | 47,886 | 43,693 |
| Bristol | 436,394 | 432,996 | 421,492 | 420,601 | 456,055 |
| Burrillville | 73,350 | 70,742 | 76,977 | 78,522 | 64,004 |
| Central Falls | 18,708 | 18,416 | 20,649 | 20,106 | 18,062 |
| Charlestown | - | - | - | - | - |
| Coventry | - | - | - | - | - |
| Cranston | 2,412,467 | 2,275,093 | 2,611,611 | 3,371,038 | 3,023,460 |
| Cumberland | 1,783 | 503 | 81 | 81 | 74 |
| East Greenwich | 2,603 | 4,222 | 4,592 | 7,242 | 6,545 |
| East Providence | 57,643 | 55,581 | 63,139 | 64,838 | 48,813 |
| Exeter | - | - | - | - | - |
| Foster | 246 | 242 | 266 | 255 | 218 |
| Glocester | - | - | - | - | - |
| Hopkinton | - | - | - | - | - |
| Jamestown | 4 | 5 | 5 | 5 | 8 |
| Johnston | - | - | - | - | - |
| Lincoln | - | - | - | - | - |
| Little Compton | - | - | - | - | - |
| Middletown | - | - | - | - | - |
| Narragansett | - | - | - | - | - |
| Newport | 532,584 | 638,104 | 450,882 | 511,083 | 532,363 |
| New Shoreham | - | - | - | - | - |
| North Kingstown | 4,466 | 5,908 | 8,265 | 8,301 | 5,584 |
| North Providence | 124,644 | 73,072 | 385,144 | 395,607 | 373,315 |
| North Smithfield | 59,275 | 40,331 | 43,886 | 44,215 | 31,488 |
| Pawtucket | 271,309 | 253,247 | 311,780 | 278,920 | 264,562 |
| Portsmouth | - | - | 10,206 | 10,147 | - |
| Providence | 12,440,263 | 12,688,288 | 15,427,635 | 15,573,005 | 16,513,285 |
| Richmond | 427 | 408 | 426 | 433 | 394 |
| Scituate | - | - | - | - | - |
| Smithfield | 438,670 | 389,575 | 514,316 | 544,555 | 349,678 |
| South Kingstown | 128,041 | 106,574 | 123,224 | 125,597 | 93,794 |
| Tiverton | - | - | - | - | - |
| Warren | - | - | - | - | - |
| Warwick | 765,020 | 744,159 | 845,581 | 855,013 | 638,716 |
| Westerly | 127,115 | 131,305 | 149,941 | 182,085 | 105,891 |
| West Greenwich | - | - | - | - | - |
| West Warwick | - | - | - | - | - |
| Woonsocket | 173,241 | 159,207 | 174,990 | 176,582 | 146,114 |
| Total | 18,134,070 | 18,151,500 | 21,716,117 | 22,716,117 | 22,716,117 |

Distressed Communities Relief Fund

| City or Town | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|------------------|------------------|------------------|------------------|------------------|------------------|
| Barrington | - | - | - | - | - |
| Bristol | - | - | - | - | - |
| Burrillville | - | - | - | - | - |
| Central Falls | 194,235 | 183,012 | 182,474 | 201,028 | 202,110 |
| Charlestown | - | - | - | - | - |
| Coventry | - | - | - | - | - |
| Cranston | - | - | - | - | - |
| Cumberland | - | - | - | - | - |
| East Greenwich | - | - | - | - | - |
| East Providence | - | - | - | - | - |
| Exeter | - | - | - | - | - |
| Foster | - | - | - | - | - |
| Glocester | - | - | - | - | - |
| Hopkinton | - | - | - | - | - |
| Jamestown | - | - | - | - | - |
| Johnston | - | - | - | - | - |
| Lincoln | - | - | - | - | - |
| Little Compton | - | - | - | - | - |
| Middletown | - | - | - | - | - |
| Narragansett | - | - | - | - | - |
| Newport | - | - | - | - | - |
| New Shoreham | - | - | - | - | - |
| North Kingstown | - | - | - | - | - |
| North Providence | - | 695,002 | - | - | - |
| North Smithfield | - | - | - | - | - |
| Pawtucket | 1,400,691 | 1,200,787 | 1,324,945 | 1,443,172 | 1,439,761 |
| Portsmouth | - | - | - | - | - |
| Providence | 4,573,459 | 4,089,324 | 4,624,560 | 5,322,212 | 5,312,181 |
| Richmond | - | - | - | - | - |
| Scituate | - | - | - | - | - |
| Smithfield | - | - | - | - | - |
| South Kingstown | - | - | - | - | - |
| Tiverton | - | - | - | - | - |
| Warren | - | - | - | - | - |
| Warwick | - | - | - | - | - |
| Westerly | - | - | - | - | - |
| West Greenwich | - | - | - | - | - |
| West Warwick | 759,131 | 656,813 | 730,173 | 812,031 | 833,664 |
| Woonsocket | 710,721 | 641,728 | 671,181 | 754,890 | 745,617 |
| Total | 7,638,236 | 7,466,667 | 7,533,333 | 8,533,333 | 8,533,333 |

Library Aid

| City or Town | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|--------------------------|------------------|------------------|------------------|-------------------|-------------------|
| Barrington | 237,475 | 270,988 | 276,378 | 295,313 | 306,140 |
| Bristol | 75,665 | 75,665 | 75,665 | 69,440 | 65,294 |
| Burrillville | 60,946 | 60,946 | 61,881 | 65,836 | 74,370 |
| Central Falls | 63,470 | 63,470 | 63,470 | 62,193 | 63,103 |
| Charlestown | 39,288 | 39,288 | 39,137 | 42,213 | 44,392 |
| Coventry | 131,074 | 132,799 | 138,258 | 147,975 | 153,472 |
| Cranston | 443,433 | 464,044 | 479,014 | 488,229 | 528,702 |
| Cumberland | 165,237 | 180,986 | 183,570 | 212,069 | 227,806 |
| East Greenwich | 70,894 | 75,049 | 77,310 | 85,191 | 96,606 |
| East Providence | 385,914 | 412,886 | 430,627 | 460,448 | 462,377 |
| Exeter | 8,495 | 8,495 | 8,495 | 8,495 | 8,495 |
| Foster | 37,500 | 37,500 | 37,500 | 34,756 | 32,927 |
| Glocester | 57,839 | 57,839 | 57,839 | 58,732 | 61,275 |
| Hopkinton | 40,759 | 40,759 | 40,759 | 39,184 | 36,259 |
| Jamestown | 49,972 | 56,930 | 56,930 | 62,279 | 66,151 |
| Johnston | 96,043 | 96,043 | 117,925 | 121,700 | 113,932 |
| Lincoln | 123,404 | 145,437 | 151,390 | 158,808 | 178,322 |
| Little Compton | 22,962 | 22,962 | 22,962 | 23,524 | 24,385 |
| Middletown | 106,997 | 116,629 | 118,971 | 129,464 | 142,579 |
| Narragansett | 79,475 | 85,273 | 91,730 | 99,601 | 105,684 |
| Newport | 225,716 | 255,226 | 291,129 | 325,323 | 338,300 |
| New Shoreham | 44,317 | 49,149 | 67,411 | 76,634 | 81,499 |
| North Kingstown | 198,407 | 211,939 | 214,401 | 224,789 | 231,438 |
| North Providence | 146,798 | 149,374 | 155,319 | 162,852 | 166,022 |
| North Smithfield | 48,674 | 48,674 | 50,928 | 51,913 | 60,484 |
| Pawtucket | 289,425 | 301,692 | 309,373 | 342,428 | 370,173 |
| Portsmouth | 85,219 | 87,802 | 92,657 | 102,070 | 105,447 |
| Providence | 1,546,518 | 1,575,096 | 2,272,800 | 2,263,603 | 2,245,863 |
| Richmond | 24,792 | 24,792 | 24,792 | 22,069 | 22,998 |
| Scituate | 64,244 | 64,244 | 72,783 | 79,690 | 85,358 |
| Smithfield | 162,396 | 172,606 | 192,547 | 212,038 | 229,928 |
| South Kingstown | 125,838 | 141,977 | 148,885 | 175,691 | 186,603 |
| Tiverton | 58,697 | 58,697 | 59,477 | 68,270 | 83,613 |
| Warren | 43,788 | 43,788 | 43,788 | 40,858 | 40,908 |
| Warwick | 495,872 | 528,066 | 553,600 | 590,589 | 620,165 |
| Westerly | 83,061 | 87,384 | 98,381 | 248,761 | 286,605 |
| West Greenwich | 21,264 | 21,264 | 21,264 | 20,301 | 20,216 |
| West Warwick | 147,234 | 157,481 | 162,328 | 178,696 | 189,057 |
| Woonsocket | 175,177 | 175,257 | 190,936 | 198,538 | 210,568 |
| Subtotal | 6,284,277 | 6,598,495 | 7,552,610 | 8,050,566 | 8,367,516 |
| Library Construction Aid | 2,047,004 | 2,161,500 | 2,156,852 | 2,541,485 | 2,651,643 |
| Total | 8,331,281 | 8,759,995 | 9,709,462 | 10,592,051 | 11,019,159 |

¹ A portion of Library Aid is disbursed directly to local libraries (including private libraries), not to the City or Town.

² Library Aid to Providence displayed on this table includes funding for the Statewide Reference Library.

Motor Vehicle Excise Tax Reimbursement

| City or Town | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|------------------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Barrington | 2,132,408 | 2,132,408 | 2,197,524 | 2,197,524 | 2,237,759 |
| Bristol | 1,066,390 | 1,066,390 | 1,118,422 | 1,118,422 | 1,099,681 |
| Burrillville | 1,864,694 | 1,864,694 | 2,053,956 | 2,053,956 | 2,123,370 |
| Central Falls | 1,093,393 | 1,093,393 | 1,208,411 | 1,208,411 | 1,230,323 |
| Charlestown | 354,624 | 354,624 | 374,379 | 374,379 | 383,401 |
| Coventry | 2,025,721 | 2,025,721 | 2,147,241 | 2,147,241 | 2,218,415 |
| Cranston | 9,218,514 | 9,218,514 | 9,485,112 | 9,485,112 | 9,600,282 |
| Cumberland | 1,938,303 | 1,938,303 | 2,048,308 | 2,048,308 | 2,087,078 |
| East Greenwich | 1,012,572 | 1,012,572 | 1,041,805 | 1,041,805 | 1,065,212 |
| East Providence | 4,730,057 | 5,912,571 | 4,994,050 | 4,994,050 | 4,981,418 |
| Exeter | 674,106 | 674,106 | 718,053 | 718,053 | 736,067 |
| Foster | 546,246 | 546,246 | 578,603 | 578,603 | 612,035 |
| Glocester | 818,359 | 818,359 | 868,250 | 868,250 | 891,714 |
| Hopkinton | 562,864 | 562,864 | 597,217 | 597,217 | 621,203 |
| Jamestown | 305,815 | 305,815 | 317,721 | 317,721 | 329,595 |
| Johnston | 3,691,284 | 3,691,284 | 4,114,297 | 4,114,297 | 3,995,740 |
| Lincoln | 2,074,788 | 2,074,788 | 2,195,453 | 2,195,453 | 2,254,182 |
| Little Compton | 203,840 | 203,840 | 214,723 | 214,723 | 224,427 |
| Middletown | 789,207 | 789,207 | 881,663 | 881,663 | 906,188 |
| Narragansett | 917,679 | 917,679 | 957,099 | 957,099 | 966,226 |
| Newport | 1,409,508 | 1,409,508 | 1,455,950 | 1,455,950 | 1,479,322 |
| New Shoreham | 61,778 | 61,778 | 65,343 | 65,343 | 66,320 |
| North Kingstown | 2,180,209 | 2,180,209 | 2,179,062 | 2,179,062 | 2,174,340 |
| North Providence | 3,624,952 | 3,624,952 | 3,941,255 | 3,941,255 | 3,920,229 |
| North Smithfield | 1,439,569 | 1,439,569 | 1,501,993 | 1,501,993 | 1,515,643 |
| Pawtucket | 7,573,162 | 7,573,162 | 8,006,234 | 8,006,234 | 8,018,285 |
| Portsmouth | 1,126,290 | 1,126,290 | 1,180,727 | 1,180,727 | 1,199,362 |
| Providence | 18,063,629 | 18,063,629 | 18,908,768 | 18,908,768 | 18,184,978 |
| Richmond | 546,406 | 546,406 | 578,451 | 578,451 | 598,108 |
| Scituate | 1,100,355 | 1,100,355 | 1,155,251 | 1,155,251 | 1,202,382 |
| Smithfield | 2,494,437 | 2,494,437 | 2,641,772 | 2,641,772 | 2,724,897 |
| South Kingstown | 1,489,266 | 1,489,266 | 1,578,608 | 1,578,608 | 1,609,271 |
| Tiverton | 962,480 | 962,480 | 1,022,440 | 1,022,440 | 1,064,715 |
| Warren | 800,409 | 800,409 | 854,507 | 854,507 | 867,599 |
| Warwick | 10,129,733 | 10,129,733 | 10,654,567 | 10,654,567 | 10,543,024 |
| Westerly | 2,102,452 | 2,102,452 | 2,238,068 | 2,238,068 | 2,292,757 |
| West Greenwich | 369,045 | 369,045 | 395,962 | 395,962 | 416,187 |
| West Warwick | 2,320,264 | 2,320,264 | 2,432,650 | 2,432,650 | 2,448,054 |
| Woonsocket | 3,909,078 | 3,909,078 | 4,207,412 | 4,207,412 | 4,234,470 |
| Subtotal | 97,723,887 | 98,906,401 | 103,111,305 | 103,111,305 | 103,124,259 |
| Fire Districts | 1,847,174 | 1,875,837 | 1,875,837 | 1,875,837 | 1,875,837 |
| FY 2002 Net Payable Reconciliation | - | (575,667) | - | - | - |
| Total | 99,571,061 | 100,206,571 | 104,987,142 | 104,987,142 | 105,000,096 |

Total Formula Aid to Cities and Towns

| City or Town | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Barrington | 2,667,268 | 2,735,251 | 2,776,122 | 2,775,008 | 2,800,272 |
| Bristol | 2,309,475 | 2,402,841 | 2,421,042 | 2,434,216 | 2,472,939 |
| Burrillville | 2,624,226 | 2,637,258 | 2,803,744 | 2,804,487 | 2,928,535 |
| Central Falls | 2,481,514 | 2,622,497 | 2,821,695 | 2,864,609 | 2,912,650 |
| Charlestown | 682,817 | 706,797 | 759,968 | 788,821 | 767,596 |
| Coventry | 2,996,676 | 3,062,258 | 3,210,866 | 3,213,080 | 3,117,013 |
| Cranston | 14,736,786 | 14,851,620 | 15,869,605 | 16,544,048 | 16,672,081 |
| Cumberland | 2,833,411 | 3,337,590 | 3,299,208 | 3,429,178 | 3,470,150 |
| East Greenwich | 1,221,773 | 1,256,440 | 1,294,706 | 1,323,569 | 1,345,027 |
| East Providence | 7,124,949 | 8,531,600 | 7,687,854 | 7,795,407 | 7,941,732 |
| Exeter | 792,360 | 802,763 | 813,522 | 812,235 | 838,817 |
| Foster | 761,652 | 792,784 | 847,772 | 866,534 | 891,071 |
| Glocester | 1,256,655 | 1,250,159 | 1,368,779 | 1,403,798 | 1,467,534 |
| Hopkinton | 900,804 | 874,487 | 828,332 | 820,676 | 836,066 |
| Jamestown | 512,005 | 538,206 | 556,189 | 542,066 | 527,660 |
| Johnston | 5,460,342 | 5,670,478 | 6,238,242 | 6,281,015 | 6,193,689 |
| Lincoln | 2,953,115 | 2,843,784 | 2,923,956 | 3,165,667 | 3,099,184 |
| Little Compton | 305,466 | 319,334 | 327,184 | 327,303 | 337,817 |
| Middletown | 1,559,855 | 1,616,665 | 1,826,848 | 1,853,922 | 1,891,209 |
| Narragansett | 1,630,301 | 1,639,354 | 1,730,415 | 1,759,902 | 1,780,182 |
| Newport | 3,579,490 | 3,947,782 | 3,976,111 | 4,021,095 | 3,955,708 |
| New Shoreham | 158,790 | 178,385 | 204,614 | 215,234 | 222,473 |
| North Kingstown | 3,105,748 | 3,181,086 | 3,223,404 | 3,218,776 | 3,244,110 |
| North Providence | 5,548,301 | 6,251,465 | 6,379,167 | 6,449,140 | 6,554,103 |
| North Smithfield | 1,983,489 | 2,068,702 | 2,215,088 | 2,297,012 | 2,183,392 |
| Pawtucket | 13,076,828 | 13,204,631 | 14,442,709 | 14,649,886 | 15,005,057 |
| Portsmouth | 1,647,335 | 1,765,944 | 1,836,803 | 1,840,623 | 1,862,508 |
| Providence | 46,754,993 | 48,012,329 | 53,586,348 | 54,660,315 | 55,089,178 |
| Richmond | 707,034 | 729,150 | 766,159 | 746,778 | 761,875 |
| Scituate | 1,465,559 | 1,469,566 | 1,548,787 | 1,607,464 | 1,682,579 |
| Smithfield | 4,082,979 | 4,349,990 | 4,616,693 | 4,745,233 | 4,786,057 |
| South Kingstown | 2,584,812 | 2,622,368 | 2,779,541 | 2,700,413 | 2,745,064 |
| Tiverton | 1,454,555 | 1,505,540 | 1,605,577 | 1,562,189 | 1,643,775 |
| Warren | 1,220,452 | 1,253,975 | 1,314,515 | 1,280,821 | 1,303,944 |
| Warwick | 15,042,578 | 15,046,767 | 16,087,749 | 16,150,381 | 15,826,012 |
| Westerly | 2,740,942 | 2,859,187 | 2,933,574 | 3,245,372 | 3,204,098 |
| West Greenwich | 516,940 | 531,353 | 561,601 | 578,198 | 590,237 |
| West Warwick | 4,394,939 | 4,287,297 | 4,571,607 | 4,702,019 | 4,696,719 |
| Woonsocket | 7,524,690 | 7,653,311 | 8,295,804 | 8,373,360 | 8,531,645 |
| Fire Districts | 1,847,174 | 1,875,837 | 1,875,837 | 1,875,837 | 1,875,837 |
| Library Construction | 2,047,004 | 2,161,500 | 2,156,852 | 2,541,485 | 2,651,643 |
| MV - Payable Reconciliation | - | (575,667) | - | - | - |
| Total | \$177,296,080 | \$182,872,662 | \$195,384,586 | \$199,267,173 | \$200,707,236 |

Public Service Corporation Tax Pass Through

| City or Town | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Barrington | 267,973 | 289,123 | 261,919 | 234,428 | 234,428 |
| Bristol | 357,993 | 386,247 | 349,905 | 313,179 | 313,179 |
| Burrillville | 251,673 | 271,537 | 245,988 | 220,169 | 220,169 |
| Central Falls | 301,575 | 325,376 | 294,762 | 263,824 | 263,824 |
| Charlestown | 125,215 | 135,098 | 122,387 | 109,541 | 109,541 |
| Coventry | 536,423 | 578,760 | 524,305 | 469,274 | 469,274 |
| Cranston | 1,262,972 | 1,362,651 | 1,234,440 | 1,104,873 | 1,104,873 |
| Cumberland | 507,298 | 547,336 | 495,838 | 443,795 | 443,795 |
| East Greenwich | 206,297 | 222,579 | 201,637 | 180,473 | 180,473 |
| East Providence | 775,733 | 836,957 | 758,208 | 678,627 | 678,627 |
| Exeter | 96,313 | 103,915 | 94,138 | 84,257 | 84,257 |
| Foster | 68,097 | 73,471 | 66,558 | 59,572 | 59,572 |
| Glocester | 158,499 | 171,008 | 154,918 | 138,658 | 138,658 |
| Hopkinton | 124,849 | 134,703 | 122,028 | 109,220 | 109,220 |
| Jamestown | 89,574 | 96,643 | 87,550 | 78,361 | 78,361 |
| Johnston | 449,223 | 484,678 | 439,075 | 392,990 | 392,990 |
| Lincoln | 332,962 | 359,241 | 325,440 | 291,282 | 291,282 |
| Little Compton | 57,246 | 61,764 | 55,953 | 50,080 | 50,080 |
| Middletown | 276,178 | 297,975 | 269,939 | 241,606 | 241,606 |
| Narragansett | 260,675 | 281,249 | 254,787 | 228,044 | 228,044 |
| Newport | 421,819 | 455,111 | 412,290 | 369,016 | 369,016 |
| New Shoreham | 16,092 | 17,362 | 15,728 | 14,078 | 14,078 |
| North Kingstown | 419,445 | 452,550 | 409,969 | 366,939 | 366,939 |
| North Providence | 516,396 | 557,152 | 504,730 | 451,753 | 451,753 |
| North Smithfield | 169,174 | 182,526 | 165,352 | 147,997 | 147,997 |
| Pawtucket | 1,162,420 | 1,254,164 | 1,136,160 | 1,016,908 | 1,016,908 |
| Portsmouth | 273,230 | 294,795 | 267,058 | 239,027 | 239,027 |
| Providence | 2,766,209 | 2,984,531 | 2,703,718 | 2,419,935 | 2,419,935 |
| Richmond | 115,066 | 124,148 | 112,467 | 100,662 | 100,662 |
| Scituate | 164,490 | 177,472 | 160,774 | 143,899 | 143,899 |
| Smithfield | 328,421 | 354,342 | 321,002 | 287,310 | 287,310 |
| South Kingstown | 444,858 | 479,968 | 434,808 | 389,170 | 389,170 |
| Tiverton | 243,134 | 262,323 | 237,641 | 212,698 | 212,698 |
| Warren | 180,996 | 195,281 | 176,907 | 158,339 | 158,339 |
| Warwick | 1,367,156 | 1,475,058 | 1,336,271 | 1,196,015 | 1,196,015 |
| Westerly | 365,911 | 394,790 | 357,645 | 320,106 | 320,106 |
| West Greenwich | 81,018 | 87,412 | 79,188 | 70,876 | 70,876 |
| West Warwick | 471,306 | 508,504 | 460,659 | 412,308 | 412,308 |
| Woonsocket | 688,676 | 743,030 | 673,119 | 602,468 | 602,468 |
| Total | 16,702,587 | 18,020,830 | 16,325,261 | 14,611,755 | 14,611,755 |

Meals and Beverage Tax Pass Through

| City or Town | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|------------------|----------|----------|-------------------|-------------------|-------------------|
| Barrington | - | - | 72,948 | 85,401 | 89,415 |
| Bristol | - | - | 188,700 | 220,914 | 231,297 |
| Burrillville | - | - | 108,726 | 127,286 | 133,268 |
| Central Falls | - | - | 86,646 | 101,438 | 106,206 |
| Charlestown | - | - | 77,960 | 91,269 | 95,559 |
| Coventry | - | - | 228,987 | 268,078 | 280,678 |
| Cranston | - | - | 962,073 | 1,126,310 | 1,179,247 |
| Cumberland | - | - | 239,874 | 280,823 | 294,022 |
| East Greenwich | - | - | 261,080 | 305,649 | 320,015 |
| East Providence | - | - | 590,689 | 691,527 | 724,029 |
| Exeter | - | - | 33,393 | 39,094 | 40,931 |
| Foster | - | - | 15,511 | 18,159 | 19,012 |
| Glocester | - | - | 40,034 | 46,868 | 49,071 |
| Hopkinton | - | - | 20,174 | 23,618 | 24,728 |
| Jamestown | - | - | 82,198 | 96,230 | 100,753 |
| Johnston | - | - | 305,274 | 357,388 | 374,185 |
| Lincoln | - | - | 311,654 | 364,857 | 382,005 |
| Little Compton | - | - | 19,076 | 22,332 | 23,382 |
| Middletown | - | - | 372,468 | 436,053 | 456,547 |
| Narragansett | - | - | 266,005 | 311,415 | 326,052 |
| Newport | - | - | 1,013,307 | 1,186,291 | 1,242,047 |
| New Shoreham | - | - | 107,674 | 126,055 | 131,980 |
| North Kingstown | - | - | 251,715 | 294,686 | 308,536 |
| North Providence | - | - | 302,591 | 354,248 | 370,898 |
| North Smithfield | - | - | 127,963 | 149,808 | 156,849 |
| Pawtucket | - | - | 474,569 | 555,583 | 581,695 |
| Portsmouth | - | - | 119,611 | 140,030 | 146,611 |
| Providence | - | - | 2,850,014 | 3,336,546 | 3,493,364 |
| Richmond | - | - | 85,689 | 100,317 | 105,032 |
| Scituate | - | - | 27,706 | 32,436 | 33,960 |
| Smithfield | - | - | 351,910 | 411,986 | 431,349 |
| South Kingstown | - | - | 331,805 | 388,448 | 406,705 |
| Tiverton | - | - | 71,521 | 83,731 | 87,666 |
| Warren | - | - | 181,756 | 212,783 | 222,784 |
| Warwick | - | - | 1,749,481 | 2,048,139 | 2,144,402 |
| Westerly | - | - | 431,481 | 505,140 | 528,882 |
| West Greenwich | - | - | 57,187 | 66,949 | 70,096 |
| West Warwick | - | - | 292,472 | 342,400 | 358,493 |
| Woonsocket | - | - | 397,257 | 465,073 | 486,931 |
| Subtotal | - | - | 13,509,178 | 15,815,358 | 16,558,680 |

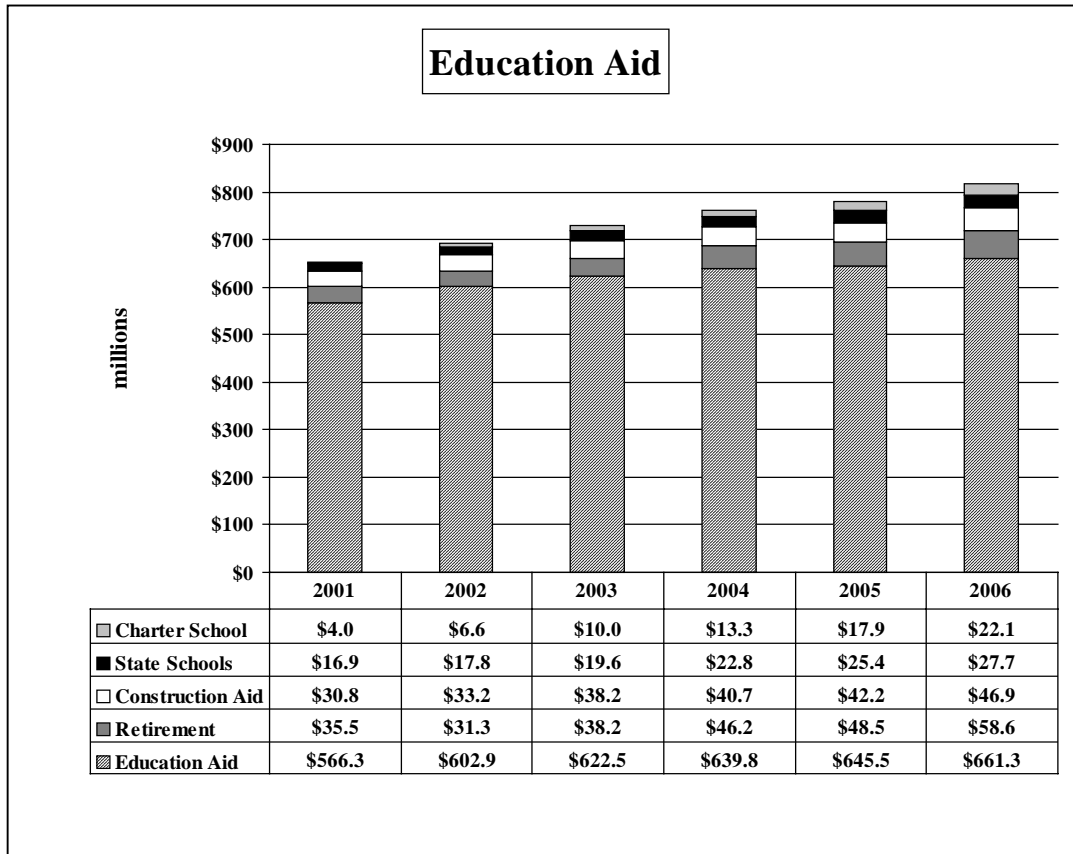
Total Aid to Cities and Towns

| City or Town | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Barrington | 2,935,241 | 3,024,374 | 3,110,989 | 3,094,837 | 3,124,115 |
| Bristol | 2,667,468 | 2,789,088 | 2,959,648 | 2,968,309 | 3,017,415 |
| Burrillville | 2,875,899 | 2,908,795 | 3,158,457 | 3,151,942 | 3,281,972 |
| Central Falls | 2,783,089 | 2,947,873 | 3,203,103 | 3,229,871 | 3,282,680 |
| Charlestown | 808,032 | 841,895 | 960,315 | 989,631 | 972,696 |
| Coventry | 3,533,099 | 3,641,018 | 3,964,158 | 3,950,432 | 3,866,965 |
| Cranston | 15,999,758 | 16,214,271 | 18,066,117 | 18,775,231 | 18,956,201 |
| Cumberland | 3,340,709 | 3,884,926 | 4,034,920 | 4,153,796 | 4,207,967 |
| East Greenwich | 1,428,070 | 1,479,019 | 1,757,422 | 1,809,691 | 1,845,515 |
| East Providence | 7,900,682 | 9,368,557 | 9,036,751 | 9,165,561 | 9,344,388 |
| Exeter | 888,673 | 906,678 | 941,054 | 935,586 | 964,005 |
| Foster | 829,749 | 866,255 | 929,841 | 944,265 | 969,655 |
| Glocester | 1,415,154 | 1,421,167 | 1,563,731 | 1,589,324 | 1,655,263 |
| Hopkinton | 1,025,653 | 1,009,190 | 970,534 | 953,514 | 970,014 |
| Jamestown | 601,579 | 634,849 | 725,937 | 716,657 | 706,774 |
| Johnston | 5,909,565 | 6,155,156 | 6,982,591 | 7,031,393 | 6,960,864 |
| Lincoln | 3,286,077 | 3,203,025 | 3,561,050 | 3,821,806 | 3,772,471 |
| Little Compton | 362,712 | 381,098 | 402,212 | 399,715 | 411,279 |
| Middletown | 1,836,033 | 1,914,640 | 2,469,255 | 2,531,581 | 2,589,363 |
| Narragansett | 1,890,976 | 1,920,603 | 2,251,206 | 2,299,361 | 2,334,278 |
| Newport | 4,001,309 | 4,402,893 | 5,401,708 | 5,576,402 | 5,566,770 |
| New Shoreham | 174,882 | 195,747 | 328,016 | 355,367 | 368,530 |
| North Kingstown | 3,525,193 | 3,633,636 | 3,885,088 | 3,880,401 | 3,919,585 |
| North Providence | 6,064,697 | 6,808,617 | 7,186,488 | 7,255,141 | 7,376,754 |
| North Smithfield | 2,152,663 | 2,251,228 | 2,508,403 | 2,594,817 | 2,488,238 |
| Pawtucket | 14,239,248 | 14,458,795 | 16,053,437 | 16,222,377 | 16,603,660 |
| Portsmouth | 1,920,565 | 2,060,739 | 2,223,473 | 2,219,680 | 2,248,146 |
| Providence | 49,521,202 | 50,996,860 | 59,140,080 | 60,416,796 | 61,002,476 |
| Richmond | 822,100 | 853,298 | 964,315 | 947,757 | 967,569 |
| Scituate | 1,630,049 | 1,647,038 | 1,737,267 | 1,783,799 | 1,860,438 |
| Smithfield | 4,411,400 | 4,704,332 | 5,289,606 | 5,444,529 | 5,504,716 |
| South Kingstown | 3,029,670 | 3,102,336 | 3,546,154 | 3,478,031 | 3,540,939 |
| Tiverton | 1,697,689 | 1,767,863 | 1,914,740 | 1,858,618 | 1,944,140 |
| Warren | 1,401,448 | 1,449,256 | 1,673,178 | 1,651,943 | 1,685,067 |
| Warwick | 16,409,734 | 16,521,825 | 19,173,501 | 19,394,535 | 19,166,429 |
| Westerly | 3,106,853 | 3,253,977 | 3,722,700 | 4,070,618 | 4,053,086 |
| West Greenwich | 597,958 | 618,765 | 697,976 | 716,023 | 731,208 |
| West Warwick | 4,866,245 | 4,795,801 | 5,324,738 | 5,456,727 | 5,467,520 |
| Woonsocket | 8,213,366 | 8,396,341 | 9,366,179 | 9,440,901 | 9,621,044 |
| Fire Districts | 1,847,174 | 1,875,837 | 1,875,837 | 1,875,837 | 1,875,837 |
| Library Construction | 2,047,004 | 2,161,500 | 2,156,852 | 2,541,485 | 2,651,643 |
| MV - Payable Reconciliation | - | (575,667) | - | - | - |
| Total | \$193,998,664 | \$200,893,491 | \$225,219,025 | \$229,694,287 | \$231,877,673 |
| | 23.80% | 3.55% | 12.11% | 1.99% | 0.95% |

Education Aid to Local Governments

The Governor's recommendation for education aid to local governments totals \$816.6 million in FY 2006, including financing for the School for the Deaf, Davies and Metropolitan Career and Technical Schools. The recommendation represents a \$37.1 million increase, or 4.8 percent, in state support relative to the revised FY 2005 budget. The recommendation proposes to add \$10.0 million for Student Equity, \$4.2 million for charter schools, \$3.2 million for the Central Falls school district, \$2.5 million in professional development, and \$796,883 in Progressive Support and Intervention. Additional increases in education aid categories occur in general operations aid, \$198,184, and group home aid, \$45,000. Decreases are also reflected in some categories, and occur in full-day kindergarten, \$528,000, vocational equity, \$22,500, textbooks, \$285,000, and school breakfast, \$42,860. The FY 2006 recommendation also impacts other aid categories. It is proposed that state share of teacher retirement obligations increase \$10.1 million, school construction aid increase \$4.7 million, the Metropolitan Career and Technical School increase \$1.5 million, the Davies Career and Technical School increase \$430,244, and the School for the Deaf increase by \$226,986. It is important to note that the allocation of local education aid maintains the categories and distribution methodology from prior periods and that the charter school increase reflects both updated per pupil values and increased enrollment.

The graph below displays total school aid from FY 2001 to FY 2006. The Education Aid category includes General Aid, Literacy Set-Aside, the Student Investment Initiatives and Central Falls. Other categories include: State Contributions for Teacher Retirement, School Construction Aid (Housing Aid), State Schools, and Charter Schools.



This report contains a brief description of the state's education aid distribution categories for FY 2003 through FY 2005, and the Governor's FY 2006 education aid recommendation.

Rhode Island Education Aid Formulas

School Construction Aid (Housing Aid): The School Housing Foundation Aid Program, or aid for educational capital expenses, reimburses local expenditures using a one-year reference. The Commissioner and the Board of Regents review each local community's request for reimbursement through the program. The program reimburses a community for eligible construction expenditures after the project is complete. The reimbursement rate is based on the cost of the project over the life of the bonds issued for the project.

It should be noted that although the reimbursement reference for completed projects is one year, there is a two-year reference for formula factors. For example, FY 2005 allocations were based on 2003 wealth and enrollment levels. The construction aid share ratio calculation is based on a district's income adjusted property wealth compared to aggregate state property wealth. The average state housing aid share ratio is thirty-eight percent, with a minimum of thirty percent. A four percent bonus is awarded when a minimum of seventy-five percent of a project's cost is for energy conservation, asbestos removal, or handicapped access. Regional districts receive a two percent bonus for each regionalized grade for new construction projects, and an additional four percent bonus for renovation projects. The current calculation also includes a debt service adjustment for heavily burdened districts.

Reimbursement is based on total expended project cost, plus related bond interest cost, not on the amount of the original bond issuance. For example, if a community issued \$6.5 million for ten years for a capital improvement to a school, but only spent \$6.0 million, the department would reimburse the community for the State's appropriate share of the \$6.0 million spent on the completed project, plus the bond interest payments over a ten year period. This statute was amended to include the use of lease revenue bonds, financial leases, capital reserve funding, and similar financial instruments to finance school construction. Communities used this amendment to receive project reimbursements commencing in FY 1999.

The FY 2004 appropriation act amended the housing aid statute to require that all future school construction debt be issued through the Rhode Island Health and Education Building Corporation. Thus far, no such new debt has been issued and no appropriations to reimburse such debt are included in FY 2006.

State Contributions for Teacher Retirement: RIGL §16-16-22 requires the state to make contributions to the teacher retirement system in Rhode Island. The state shall contribute a percentage of the employer's share, with the municipalities 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 forty percent, with the municipalities contributing sixty percent. Each district receives the same percentage, regardless of wealth.

The Governor and the General Assembly deferred the state's contributions to Teacher 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, will be financed over twenty years, as will the local deferral. The annual calculation applied to the state contribution to Teacher Retirement includes an adjustment to accommodate the deferral liability. Five municipalities, including Burrillville, East Greenwich, Little Compton, New Shoreham and North Smithfield, did not participate in these deferrals. Because they have no deferral liability, these districts contribute a smaller percentage of teachers' salaries.

Contribution Rates for Teachers' Retirement Fund

| | Actuarial Contribution Rate of Payroll | Employer Share | | | Teacher Share |
|---------------|---|-------------------------|-------------------------|----------------------|--------------------------|
| | | Local (60%)* | State (40%)* | Sub Total | |
| 1999 | 21.02 | 6.62 | 4.90 | 11.52 | 9.5 |
| 2000 | 24.14 | 8.43 | 6.21 | 14.64 | 9.5 |
| 2001 | 21.51 | 6.86 | 5.15 | 12.01 | 9.5 |
| 2002 | 19.45 | 5.73 | 4.22 | 9.95 | 9.5 |
| 2003 | 21.47 | 6.93 | 5.04 | 11.97 | 9.5 |
| 2004 | 23.22 | 7.99 | 5.73 | 13.72 | 9.5 |
| 2005 Enacted | 24.34 | 8.66 | 6.18 | 14.84 | 9.5 |
| 2005 Revised | 24.34 | 8.72 | 6.12 | 14.84 | 9.5 |
| 2005 Proposed | 23.68 Average | 8.33 | 5.85 | 14.18 | 9.5 |
| 2006 | 25.94 | 9.73 | 6.71 | 16.44 | 9.5 |

* Adjusted for deferral liability for certain non participating communities

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

State Contribution 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 Unaudited | \$38,242,690 |
| 2004 Revised | \$46,212,606 |
| 2005 Enacted | \$52,583,171 |
| 2005 Revised | \$50,767,492 |
| 2005 Proposed | \$48,503,125 |
| 2006 | \$58,632,638 |

The FY 2005 proposed budget recommendation reflects full state appropriations for the actuarial determined contribution rate as adjusted for the enactment of pension reforms for non vested and new employees effective April 1, 2005.

The FY 2006 state contribution recommendation also reflects adoption of the pension reform proposals relating to accrual of benefits, retirement age, maximum benefits, and cost of living adjustments for non vested and new teachers. Absent enactment of these reforms, the state contribution would be \$71.4 million.

Categories of Aid Since FY 1997

The FY 1998 Appropriation Act contained six new categories for education aid to local school districts. This began the new distribution methodology for education aid. The FY 1999 Appropriations Act established two more such categories, the FY 2000 Act added one more, the FY 2001 Act provided for four more, and the FY 2002 Act added two more. These are described below.

Core Instructional Equity: Recognizing the need to address the inequities in resource distribution among the state's school districts, the General Assembly created the Core Instructional Equity Fund. Appropriations in this fund use population, equalized weighted assessed valuations, the most recent local tax data, the core instructional per pupil cost, and the most recent resident average daily membership to calculate the gap between a district's per pupil core instructional cost and the state median per pupil instructional cost. To the extent that this gap was closed, financing in this category was discontinued in FY 2004.

Early Childhood Investment Fund: Resources distributed from this fund are targeted to improvement of student performance in the early grades. The distribution is based on each district's proportionate average daily membership in kindergarten through third grade relative to the statewide average for the same grades in the same year. These amounts are used in coordination with the literacy set-aside funds and may be used for early childhood pilot programs such as the Child Opportunity Zones. Three percent of these funds are to be set aside for literacy purposes. These funds are used for programs to close student performance gaps, as specified in each district's required strategic plan. FY 2006 finances appropriations totaling \$6.8 million.

Professional Development Investment Fund: This fund was created to encourage the continued development of the skills of Rhode Island teachers. Distribution is based on pupil-teacher ratios. School districts receiving these funds may replace up to ten percent of the amount spent in the prior fiscal year for professional development. The purpose of the fund is to close student performance gaps as specified in each district's required strategic plan. Fiscal year 2006 finances appropriations totaling \$5.9 million, including \$120,000 in Professional Development funds expended directly by the Department of Elementary and Secondary Education for statewide development activities.

Student Equity Investment Fund: This fund was established to target resources for improvement of fourth grade performances in mathematics, reading, and writing. The funds are distributed based on each district's proportionate share students eligible for federally subsidized meals, as compared to the statewide number. Three percent of these funds are to be set aside for literacy purposes. These funds are to be used for programs to close student performance gaps as specified in each district's required strategic plan. FY 2006 finances appropriations totaling \$73.8 million.

Student Language Assistance Investment Fund: This fund was established to target resources to assist students requiring additional language services. The funds are to be distributed based on each district's proportion of limited proficiency students as compared to the statewide number. These funds are to be used for programs to close student performance gaps, as specified in each district's required strategic plan. FY 2006 finances appropriations totaling \$31.7 million.

Student Technology Investment Fund: Rhode Island's Comprehensive Education Strategy calls for support for all schools in educational technology. These resources may be used for curriculum development, in-service professional development, and infrastructure requirements. The funds are distributed based on each district's proportion of its average daily membership compared to the state total

average daily membership. Districts may use these funds to replace up to ten percent of its technology related expenditures of the previous year. These funds are to be used for programs to close student performance gaps, as specified in each district's required strategic plan. FY 2006 finances appropriations totaling \$3.4 million.

Targeted School Aid: This fund targets aid to those school districts with a tax effort index below 1.0, and a free and subsidized lunch count in grades kindergarten through third greater than forty percent. The distribution of aid is based on the ratio of the average daily membership of a district to the total average daily membership of all districts eligible for aid from the fund. Expenditures from the fund will be consistent with the district's strategic plan. FY 1999 was the first year targeted school aid was used as a category to distribute education aid to school districts. FY 2006 finances appropriations totaling \$20.0 million.

On-Site Visits: As part of the education initiative embodied in RIGL §16-7.1-2, each school district was mandated to develop a strategic plan. Each strategic plan must indicate the manner in which self-studies will be completed at the school level, in accordance with guidelines established by the Commissioner of the Department of Elementary and Secondary Education. This fund provides resources to assist districts with comprehensive on-site reviews on a scheduled basis. The schools to be reviewed for each year are determined by the Commissioner. Appropriations of \$407,935 are provided in FY 2006 to continue the review process.

Charter School Fund: This fund was added in the 1999 legislative session and is designed specifically to provide funds to state charter schools. Eleven charter schools are currently in operation, four of which operate in the Providence school district. FY 2006 finances appropriations totaling \$22.1 million, of which \$1.3 million is provided in education aid directly to local school districts.

Full Day Kindergarten: This fund was established during the 2000 legislative session. It allows financing to school districts that have implemented full day kindergarten programs. Such districts would receive funds for October 1 pupil counts of \$1,500 per pupil if the district has a tax effort index of below 0.6, \$1,000 if the district has a tax effort index below 1.0, or \$500 if a district has a tax effort index of 1.0 or above. The FY 2006 budget includes appropriations of \$4.1 million.

Progressive Support and Intervention: The Legislature, in enacting RIGL §16-7.1, charged the Board of Regents with the responsibility for adopting progressive support and intervention strategies for those schools and school districts that continue to fall short of performance goals. Funds for technical assistance, policy support, resource oversight and supportive partnerships to aid such districts were included in the 2000 legislative session. The FY 2006 budget includes \$2.9 million for this purpose including the Governor's urban high school initiative of \$1.0 million and \$0.6 million specifically targeted for Hope High School.

Vocational Equity: This fund was also created in the 2000 legislative session. It provides a funding mechanism for those school districts that support career and technical schools within their system. The FY 2001 budget appropriated \$1.7 million for this purpose. This allocation was determined using \$500 per student enrolled in the prior year in the local career and technical schools. The FY 2006 allocation continues this financing at a reduced level of \$1.5 million.

Textbook Expansion: In its 2000 session, the Legislature appropriated \$320,000 to expand coverage of reimbursable categories of textbooks for students that attend non-public schools. These funds are

reflected as education aid. In the intervening years the General Assembly has continued expanding coverage. The FY 2006 budget reflects \$240,000 for textbook reimbursement.

Hasbro Children's Hospital: Reimbursement to Hasbro Children's Hospital for expenditures for teachers providing schooling to students in the hospital has been provided in previous budgets, but not included in the education aid category. The FY 2006 budget appropriates \$100,000 for this purpose, and categorizes this disbursement as education aid.

Group Home Funds: The FY 2002 budget contained \$7.3 million to establish reimbursement for children placed in group homes by the Department of Children, Youth and Families. This fund would provide \$15,000 per bed for those communities with children in group homes. FY 2006 provides \$9.0 million for such purposes.

School Breakfast: The General Assembly transferred its School Breakfast program to the Department of Elementary and Secondary Education for FY 2004. The agency incurred \$674.872 in that fiscal year. In FY 2006 the Governor recommends \$600,000 for the program.

Telecommunication Access: The General Assembly enacted legislation that added \$.26 to each land phone line effective January 1, 2004 to provide the state match to pay for the telecommunications cost for local schools and libraries. These revenues are insufficient to pay for the program in FY 2005 and \$802,965 is included in both FY 2005 and FY 2006 for this purpose.

Funding Patterns for FY 2003 through FY 2006

FY 2003 The budget recommended \$730.3 million in education aid for FY 2003. This total also reflected financing for the state schools, the School for the Deaf, the Davies Career and Technical School and the Metropolitan Career and Technical School. With these schools included, the FY 2003 increase is \$36.0 million. Approximately half the increase, \$18.2 million, occurred in the General Aid category. The remaining major increases occurred in Charter School Aid, \$3.4 million; Targeted Aid, \$2.0 million; Teacher Retirement, \$7.9 million; and School Construction Aid, \$5.0 million.

FY 2004 The budget included \$762.6 million in education aid for FY 2004. This total included financing for the state schools, the School for the Deaf, the Davies Career and Technical School and the Metropolitan Career and Technical School. When compared to the revised FY 2003 appropriation, including the state schools, education aid increased by \$32.3 million. This included an increase of \$15.0 in direct education aid to districts over the FY 2003 level. Of the total aid increase, \$2.4 million occurred in School Construction and \$8.1 million in Teacher Retirement. Major increases also occurred in Charter School Aid, \$3.4 million; Metropolitan School, \$1.8 million; Davies School, \$0.7 million; and Progressive Support and Intervention (Hope High School), \$0.6 million.

FY 2005 The Governor proposed \$773.7 million in education aid for FY 2005. The major increase in financing was for Charter Schools, \$5.7 million, the Met School, \$2.1 million, Progressive Support Intervention, \$1.0 million, and Group Home aid, \$0.6 million. School Construction aid increased \$4.1 million and teacher retirement contributions by \$6.4 million. All forms of distributed aid were funded at the FY 2004 level. Aid distributed directly to school districts declines by \$7.9 million.

FY 2006 The Governor proposes \$816.6 million in education aid for FY 2006. This is \$37.1 million above the revised FY 2005 levels. Aid distributed directly to local school districts, including Central Falls, would increase by \$15.7 million from the revised FY 2005 level to \$657.5 million. School construction aid and the

state share of teacher retirement costs are recommended to increase by \$4.7 million and \$10.1 million respectively to \$46.9 million and \$58.6 million. Financing for state schools increased \$2.2 million to \$27.7 million and other aid, including direct charter school aid, increased \$4.3 million to \$25.9 million. The proposed increase for charter schools in both direct and indirect aid totals \$4.2 million.

Central Falls School District

The Central Falls School District became fully state-funded in FY 1992, following a determination that the city was no longer able to support its schools. The State takeover of the district is formalized through an administrative plan that requires the city to maintain and expand the school facilities, and mandates state responsibility for all other education funding. As a result, state support for Central Falls has expanded from \$10.3 million in FY 1992 to \$35.6 million in FY 2004. Although Central Falls continued to demonstrate resourcefulness in acquiring materials, furniture and assistance from other school districts and private organizations, during FY 2005 low levels of state financing exhausted all its resources causing a fiscal problem. The enacted FY 2005 budget was to provide \$36.0 million in state general revenues to the Central Falls school district. The Governor's revised FY 2005 budget includes \$38.0 million for the school district, an increase of \$2.0 million over the enacted level to address that issue. This financial problem however was not just confined to FY 2005. In FY 2006 the Governor is recommending financing of \$41.2 million, an additional increase of \$3.2 million. It is also being proposed that every municipality be required to support at least one percent of local school costs. This proposal would apply to Central Falls and would require a modest contribution by the City to the school district. The Department of Education will focus its attention on the district's finances to assure that this will resolve the immediate problem and address any longer term issues.

Both enrollment trends and cost per pupil continue to be significant variables in the district's need for increased funds. The district experiences difficulty in anticipating its enrollment. This is due to a highly mobile population that frequently exits and re-enters its school system within and between years. A significant portion of the school population also requires additional services due to special needs. The cost of providing educational and support services to special needs students is greater than the average student cost. The Central Falls School District has the highest percentage of students in the state with special needs (twenty-three percent), and is currently below average in expenditures per pupil for special needs.

Special Education. Beginning in FY 2001, at the initiative of the Governor, claiming of federal reimbursements by local districts for special education was enhanced significantly by expanding the types of eligible services and student eligibility criteria, and by initiating reimbursements, for administrative costs associated with operating special education programs. This reimbursement enhancement will improve the financing of these services at all schools, and particularly at Central Falls.

Education Aid by Category of Aid

| Category of Education Aid | FY 2001 | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Distributed Aid | | | | | | |
| Operations Aid | \$404,139,657 | \$430,355,024 | \$448,521,683 | \$457,980,414 | \$458,608,121 | 458,806,305 |
| Student Technology | 3,397,692 | 3,397,692 | 3,397,691 | 3,397,689 | 3,397,692 | 3,397,692 |
| Core Instruction Equity | 30,000,000 | 30,000,000 | 30,247,253 | - | - | - |
| Student Equity * | 63,708,586 | 63,708,587 | 63,799,999 | 63,799,997 | 63,800,000 | 73,800,000 |
| Early Childhood * | 6,457,821 | 6,457,821 | 6,800,000 | 6,800,002 | 6,800,000 | 6,800,000 |
| Student Language Assistance | 5,098,527 | 5,098,525 | 7,000,000 | 31,715,460 | 31,715,459 | 31,715,459 |
| Professional Development | 3,325,502 | 3,325,501 | 3,325,503 | 3,325,501 | 3,325,502 | 5,825,502 |
| Targeted Aid | 8,000,001 | 8,000,000 | 10,000,000 | 20,000,000 | 20,000,000 | 20,000,000 |
| Charter School-Indirect Aid | 237,705 | 386,831 | 546,439 | 695,888 | 985,837 | 1,298,049 |
| Full Day Kindergarten | 2,406,000 | 3,105,000 | 4,038,500 | 4,428,500 | 4,660,000 | 4,132,000 |
| Vocational Equity | 1,689,500 | 1,637,000 | 1,391,500 | 1,535,000 | 1,535,000 | 1,512,500 |
| Group Home Funding | - | 7,656,000 | 8,235,000 | 8,310,000 | 8,910,000 | 8,955,000 |
| Metropolitan School | 1,980,000 | 2,155,000 | 3,982,350 | 5,750,000 | 7,261,970 | 8,814,530 |
| Central Falls School District | 31,495,887 | 33,265,962 | 34,430,272 | 35,635,332 | 38,001,713 | 41,240,904 |
| School for the Deaf | 5,021,968 | 5,800,837 | 5,234,183 | 6,051,608 | 5,754,042 | 5,981,028 |
| Davies School | 9,945,286 | 9,841,782 | 10,342,824 | 11,016,908 | 12,427,759 | 12,858,003 |
| Sub-Total | \$576,904,132 | \$614,191,562 | \$641,293,197 | \$660,442,299 | 667,183,095 | 685,136,972 |
| Set-Aside Funds | | | | | | |
| On-Site Visits | 621,757 | 694,313 | 407,002 | 408,842 | 407,935 | 407,935 |
| Textbook Expansion | 80,253 | 372,630 | 221,811 | 332,980 | 525,000 | 240,000 |
| School Breakfast | | | | 647,872 | 642,860 | 600,000 |
| Hasbro Children's Hospital | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Gates Foundation Match | 664,000 | 664,000 | - | - | | |
| Professional Development | 544,251 | 479,290 | 120,000 | 120,573 | 120,000 | 120,000 |
| Charter School-Direct Aid | 3,781,547 | 6,174,888 | 9,407,631 | 12,645,076 | 16,910,203 | 20,771,618 |
| Progressive Support & Interv | 4,571,840 | 4,621,507 | 471,986 | 1,101,309 | 2,100,000 | 2,896,883 |
| Telecommunications Access | | | | | 802,965 | 802,965 |
| Sub-Total | 10,363,648 | 13,106,628 | 10,728,430 | 15,356,652 | 21,608,963 | 25,939,401 |
| Other Aid | | | | | | |
| Capital Construction | 30,775,773 | 33,222,193 | 38,232,357 | 40,740,607 | 42,179,845 | 46,855,701 |
| Teacher Retirement | 35,536,235 | 31,264,197 | 38,242,690 | 46,212,606 | 48,503,125 | 58,632,638 |
| Total | \$653,579,788 | \$691,784,580 | \$728,496,674 | \$762,752,164 | \$779,475,028 | \$816,564,712 |

Education Aid to Local Units of Government

| | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Local Education Authorities | | | | | |
| Barrington | \$ 2,294,840 | \$ 2,352,211 | \$ 2,393,375 | \$ 2,398,581 | \$ 2,479,907 |
| Burrillville | 12,458,207 | 12,851,288 | 13,076,186 | 13,076,186 | 13,126,186 |
| Central Falls | 33,271,624 | 34,445,541 | 35,670,888 | 38,078,671 | 41,319,965 |
| Charlestown | 1,776,443 | 1,820,855 | 1,852,720 | 1,852,720 | 1,910,676 |
| Coventry | 18,103,867 | 18,556,464 | 18,881,202 | 18,881,202 | 19,151,316 |
| Cranston | 31,098,284 | 31,875,741 | 32,907,994 | 33,029,208 | 33,942,639 |
| Cumberland | 11,816,925 | 12,112,348 | 12,594,809 | 12,594,809 | 12,646,981 |
| East Greenwich | 1,642,030 | 1,765,450 | 1,796,345 | 1,810,042 | 1,860,042 |
| East Providence | 23,830,537 | 24,579,320 | 25,009,458 | 25,064,677 | 25,530,776 |
| Foster | 1,257,914 | 1,289,362 | 1,311,926 | 1,311,926 | 1,351,283 |
| Glocester | 2,871,779 | 2,943,574 | 2,995,087 | 2,995,087 | 3,065,960 |
| Hopkinton | 5,659,889 | 5,801,386 | 5,902,911 | 5,902,911 | 5,954,153 |
| Jamestown | 453,231 | 478,137 | 486,504 | 492,652 | 507,431 |
| Johnston | 9,607,836 | 9,962,918 | 10,137,270 | 10,188,342 | 10,413,088 |
| Lincoln | 6,669,256 | 6,835,988 | 6,955,618 | 7,012,603 | 7,062,603 |
| Little Compton | 312,417 | 320,227 | 325,831 | 341,592 | 351,839 |
| Middletown | 9,194,316 | 9,699,260 | 9,916,122 | 9,916,122 | 10,013,586 |
| Narragansett | 1,616,920 | 1,657,343 | 1,709,968 | 1,725,404 | 1,809,860 |
| Newport | 10,065,853 | 10,870,512 | 11,060,746 | 11,060,746 | 11,253,278 |
| New Shoreham | 79,523 | 86,319 | 93,128 | 93,128 | 101,451 |
| North Kingstown | 10,851,375 | 11,122,659 | 11,317,305 | 11,384,463 | 11,434,463 |
| North Providence | 11,937,013 | 12,235,439 | 12,449,559 | 12,511,050 | 12,623,955 |
| North Smithfield | 4,258,219 | 4,462,302 | 4,540,392 | 4,541,694 | 4,611,787 |
| Pawtucket | 56,785,846 | 60,024,535 | 61,074,964 | 61,615,712 | 63,782,029 |
| Portsmouth | 5,535,991 | 5,711,351 | 5,811,300 | 5,854,978 | 5,962,443 |
| Providence | 165,275,305 | 174,934,587 | 181,224,584 | 181,224,596 | 185,048,912 |
| Richmond | 5,589,968 | 5,729,717 | 5,829,987 | 5,829,987 | 5,903,843 |
| Scituate | 3,068,641 | 3,145,357 | 3,200,400 | 3,200,400 | 3,250,400 |
| Smithfield | 4,986,915 | 5,215,581 | 5,306,854 | 5,332,948 | 5,407,726 |
| South Kingstown | 9,219,644 | 9,598,923 | 9,766,904 | 9,766,904 | 9,948,816 |
| Tiverton | 5,324,482 | 5,457,594 | 5,553,102 | 5,553,102 | 5,659,091 |
| Warwick | 33,502,797 | 34,340,367 | 34,941,323 | 35,195,465 | 35,894,621 |
| Westerly | 5,994,381 | 6,146,521 | 6,284,205 | 6,386,546 | 6,528,189 |
| West Warwick | 17,658,912 | 18,643,537 | 19,275,597 | 19,341,994 | 19,499,965 |
| Woonsocket | 41,551,539 | 43,059,505 | 43,813,046 | 43,913,617 | 45,364,499 |
| Bristol/Warren | 18,393,960 | 18,853,809 | 19,183,751 | 19,267,184 | 19,554,956 |
| Exeter/W Greenwich | 6,862,455 | 7,092,069 | 7,216,180 | 7,227,202 | 7,308,493 |
| Chariho District | 341,021 | 352,610 | 360,305 | 368,936 | 380,004 |
| Foster/Glocester | 5,173,788 | 5,303,133 | 5,395,937 | 5,395,937 | 5,466,199 |
| Met School | 2,155,000 | 3,982,350 | 5,750,000 | 7,261,970 | 8,814,530 |
| Davies | 9,841,782 | 10,342,824 | 11,016,908 | 12,427,759 | 12,858,003 |
| School for the Deaf | 5,800,837 | 5,234,183 | 6,051,608 | 5,754,042 | 5,981,028 |
| LEA Subtotal | \$ 614,191,562 | \$ 641,293,197 | \$ 660,442,299 | \$ 667,183,095 | \$ 685,136,972 |

Education Aid to Local Units of Government

| | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| LEA Subtotal | \$ 614,191,562 | \$ 641,293,197 | \$ 660,442,299 | \$ 667,183,095 | \$ 685,136,972 |
| Non-Distributed Aid | | | | | |
| Teacher Retirement | 31,264,197 | 38,242,690 | 46,212,606 | 48,503,125 | 58,632,638 |
| Capital Construction | 33,222,193 | 38,232,357 | 40,740,607 | 42,179,845 | 46,855,701 |
| On-Site Visits | 694,313 | 407,002 | 408,842 | 407,935 | 407,935 |
| Prog Support & Intervention | 4,621,507 | 471,986 | 1,101,309 | 2,100,000 | 2,896,883 |
| Professional Developmen | 479,290 | 120,000 | 120,573 | 120,000 | 120,000 |
| Textbook Expansion | 372,630 | 221,811 | 332,980 | 525,000 | 240,000 |
| Hasbro Children's Hospital | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Direct Aid-Charter Schools | 6,174,888 | 9,407,631 | 12,645,076 | 16,910,203 | 20,771,618 |
| Gates Foundation Match | 664,000 | - | - | - | - |
| School Breakfast | - | - | 647,872 | 642,860 | 600,000 |
| Telecommunications Acces | - | - | - | 802,965 | 802,965 |
| Non-Distributed Subtotal | 77,593,018 | 87,203,477 | 102,309,865 | 112,291,933 | 131,427,740 |
| Total Aid | \$ 691,784,580 | \$ 728,496,674 | \$ 762,752,164 | \$ 779,475,028 | \$ 816,564,712 |