

State of Rhode Island and Providence Plantations

Executive Summary



Fiscal Year 2014

Lincoln D. Chafee, Governor

Appendix C
Aid to Cities and
Towns

Formula Aid to Cities and Towns

The Governor's FY 2014 budget recommends formula aid to cities and towns totaling \$121.9 million. This represents a 15.4 percent, or \$16.4 million, increase from the FY 2013 enacted level of funding. The tables on the following pages display the FY 2011 and FY 2012 actuals, the FY 2013 enacted, the FY 2013 revised, and the FY 2014 recommended levels of funding for formula aid to cities and towns by community. In the Governor's FY 2013 revised budget and FY 2014 budget, distressed community aid is increased by \$5.0 million from \$10.4 million to \$15.4 million per year. Also, beginning in FY 2014 and continuing through FY 2016, the Governor recommends a new municipal incentive aid program to encourage municipalities to improve the sustainability of their retirement plans and to reduce the unfunded liabilities.

The narrative below describes each of the programs included on the tables. It should also be noted that updated formula drivers for PILOT and Distressed Community Relief Fund (including the most recently available census data) were incorporated for FY 2014, resulting in increases or decreases by community.

Public Service Corporation Tax - The tangible personal property of telegraph, cable and telecommunications corporations is exempt from local taxation, but is subject to taxation by the state at the average property tax statewide. For FY 2013 and FY 2014, the Governor recommends level funding the program as no growth is forecasted. Funds collected from this tax are distributed to cities and towns within the state on the basis of the ratio of the city or town population relative to the population of the state as a whole.

Meals and Beverage Local Sales and Use Tax - 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 General Assembly also provided for a 25% local share of the state 5% meals and beverage tax which, when combine, provide municipalities a 2.25% gross receipts tax on retail sales of meals and beverages. 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. For FY 2013, the Governor recommends \$21.5 million in the program, and for FY 2014 the Governor recommends \$22.2 million.

Hotel Local Tax - During the 1986 session, the General Assembly enacted a five percent hotel tax upon the total consideration charged for occupancy of any space furnished by any hotel of the state. Twenty-five percent of the revenues generated from the 5.0 percent state hotel tax are distributed to the municipalities where the individual hotels are located. The taxes are collected by the Division of Taxation and distributed at least quarterly. For FY 2013, the Governor recommends \$3.7 million for the 25.0 percent share of the 5.0 percent state hotel tax and for FY 2014 the Governor recommends \$3.8 million.

During the January 2004 session, the General Assembly enacted a one percent gross receipts tax on the total consideration charged for occupancy of any space furnished by a hotel of the state. The taxes are collected by the Division of Taxation and distributed at least quarterly to the city or town where the hotel was located. For FY 2013, the Governor recommends \$2.9 million for the local one percent hotel estimate and for FY 2014 the Governor recommends \$3.0 million.

Payment in Lieu of Taxes - Legislation creating this program requires the State of Rhode Island to reimburse cities and towns for property taxes that would have been due on certain types of real property that are exempted from taxation by state law. This includes property owned by nonprofit institutions of higher education, nonprofit hospitals, or any state owned hospital, veteran's facility, or correctional facility. The program was fully funded in FY 2007. Since FY 2008, state appropriations for the PILOT program have equaled less than 27 percent of all tax that would have been collected had the property been

Formula Aid to Cities and Towns

taxable. The Governor's recommendation is to level fund the program at the FY 2013 enacted level of \$33.1 million for the FY 2013 revised and FY 2014 budgets. Funding by community has been adjusted to reflect changes in tax rates and values, as well as any changes to the exempted tax rolls.

Distressed Communities Relief Fund – This program provides state assistance to those Rhode Island communities with the highest property tax burdens relative to the wealth of taxpayers. The amount of total funding distributed under this program is based on the amount enacted in the annual appropriations act. Entitlements for FY 2013 and FY 2014 by community reflect computations based upon the latest available qualifying data. For the FY 2013 revised budget and the FY 2014 budget, the Governor recommends increasing funding for the program by \$5.0 million compared to the FY 2013 enacted budget, which provides distressed communities a total of \$15.4 million each year.

Municipal Incentive Aid – Beginning in FY 2014 and continuing through FY 2016, the Governor recommends establishing a new category of state assistance entitled “Municipal Incentive Aid” to be funded annually from a \$10.0 million state appropriation. The purpose of the Municipal Incentive Aid is to encourage municipalities to improve the sustainability of their retirement plans and to reduce the unfunded liabilities. Commencing in FY 2014, municipalities would be eligible to receive Municipal Incentive Aid based on each municipality's population according to the most recent census data available. Municipalities would be eligible to receive aid in FY 2014 if (i) no locally-administered pension plan exists within the municipality; or (ii) if the municipality submitted a Funding Improvement Plan (FIP) for every locally-administered pension plan in that municipality to the Department of Revenue pursuant to RIGL 45-65, which were approved by the plan sponsor and the local governing body, no later than May 1, 2013. To be eligible for Municipal Incentive Aid in FY 2015 and FY 2016, other provisions would apply.

Motor Vehicle Excise Tax - Legislation enacted during the 1999 General Assembly provides for a phase-out of the local excise tax on motor vehicles and trailers. This legislation was amended in 2002 to make the full phase out of the tax subject to the annual review and appropriation of the General Assembly. For fiscal year 2007, the value of the exemption from local taxes was increased to \$6,000 per vehicle. For FY 2009, the legislation was amended to reimburse only 98 percent of the exemption value, reflecting comparability with municipal motor vehicle tax collection rates. For FY 2011 and thereafter, the General Assembly enacted legislation that mandates a \$500 exemption for which the state will reimburse municipalities with an amount subject to appropriation. The legislation further allows municipalities to provide an additional exemption, however, that additional exemption will not be subject to reimbursement. The legislation also removed the provision that restricted municipalities from taxing the difference in the event that the value of a vehicle is higher than the prior fiscal year. It also allowed for rates to be lowered from the current frozen levels. The Governor's recommendation is to level fund the program at the FY 2013 enacted level of \$10.0 million for the FY 2013 revised and the FY 2014 budget.

State Library Aid - This program provides financial support for local public library services and for the construction and capital improvement of any free public library. A portion of library aid is disbursed directly to local libraries, including private libraries, while other aid is disbursed to the individual cities and towns. The Governor's recommendation is to level fund the program at the FY 2013 enacted level of \$8.7 million for the FY 2013 revised and FY 2014 budgets. Although total funding is level funded at the FY 2013 enacted level, distributions by community/library have been calculated based upon the latest available qualifying data from the statutory reference year. Library construction aid is fully funded in both years based on outstanding commitments.

Summary of Formula Aid to Cities and Towns

	FY 2011 Actual	FY 2012 Actual	FY 2013 Enacted	FY 2013 Revised	FY 2014 Recommend
Public Service Corporation Tax	11,350,386	11,846,984	12,667,660	12,667,660	12,667,660
Meals and Beverage Tax	18,983,046	20,995,381	19,959,866	21,496,815	22,214,329
Hotel Tax (2.25%)	5,855,510	6,325,859	6,624,648	6,624,648	6,787,830
Payment In Lieu of Taxes (PILOT)	27,580,409	33,080,409	33,080,409	33,080,409	33,080,409
Total Miscellaneous Aid	\$63,769,351	\$72,248,633	\$72,332,583	\$73,869,532	\$74,750,228
Incentive Aid	-	-	-	-	10,000,000
Total Incentive State Aid to Cities and Towns	-	-	-	-	10,000,000
Central Falls Stabilization Payment	-	2,636,932	-	-	-
Dist. Comm. - General Appropriation	10,384,458	10,384,458	10,384,458	15,384,458	15,384,458
Total Distressed Communities Aid	\$10,384,458	\$13,021,390	\$10,384,458	\$15,384,458	\$15,384,458
Motor Vehicle Tax Phase-out Program ¹	117,179,992	10,000,000	10,000,000	10,000,000	10,000,000
Total Motor Vehicle Tax Phase-out Prog.	\$117,179,992	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000
Subtotal Formula Aid - All Sources	\$191,333,801	\$95,270,023	\$92,717,041	\$99,253,990	\$110,134,686
Percent Change from prior year	-25.60%	-50.21%	-51.54%	4.18%	10.96%
Resource Sharing & Library Aid ²	8,773,398	8,773,398	8,773,398	8,773,398	8,773,398
Library Construction Aid	2,492,974	2,821,772	2,471,714	2,471,714	2,500,667
Total Library Aid	11,266,372	11,595,170	11,245,112	11,245,112	11,274,065
Property Revaluation Program	718,306	905,250	1,611,032	1,611,032	516,615
Total Other Aid	\$718,306	\$905,250	\$1,611,032	\$1,611,032	\$516,615
Total Aid	\$203,318,479	\$107,770,443	\$105,573,185	\$112,110,134	\$121,925,366
Percent Change from prior year	-24.60%	-46.99%	-48.07%	4.03%	8.75%

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 2013 Enacted State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption	FY 2013 Total Appropriated State Aid
Barrington	38,827		334,107	237,138	610,072
Bristol	672,847		118,895	115,531	907,273
Burrillville	108,949		125,987	210,552	445,488
Central Falls	22,986	289,708	47,079	92,588	452,361
Charlestown	-		47,128	40,195	87,323
Coventry	-		207,369	212,432	419,801
Cranston	4,554,377	1,201,480	524,404	962,964	7,243,225
Cumberland	96		264,240	210,819	475,155
East Greenwich	164,567		114,121	120,869	399,557
East Providence	163,162		416,425	448,434	1,028,021
Exeter	-		40,082	83,465	123,547
Foster	435		29,625	68,286	98,346
Glocester	-		69,879	93,156	163,035
Hopkinton	-		29,999	62,734	92,733
Jamestown	-		79,139	35,751	114,890
Johnston	-		111,963	373,565	485,528
Lincoln	-		189,340	232,641	421,981
Little Compton	-		28,078	23,665	51,743
Middletown	-		128,935	83,649	212,584
Narragansett	-		121,555	95,050	216,605
Newport	905,365		374,002	133,343	1,412,710
New Shoreham	-		73,011	7,945	80,956
North Kingstown	1,859		257,842	222,551	482,252
North Providence	528,650	1,025,738	164,384	347,631	2,066,403
North Smithfield	-		62,569	168,480	231,049
Pawtucket	398,662	1,416,751	369,002	679,794	2,864,209
Portsmouth	-		102,367	105,623	207,990
Providence	23,455,411	4,804,334	1,217,603	1,715,886	31,193,234
Richmond	-		24,829	57,421	82,250
Scituate	-		94,008	124,283	218,291
Smithfield	497,049		265,315	274,622	1,036,986
South Kingstown	151,238		196,594	167,774	515,606
Tiverton	-		91,928	107,432	199,360
Warren	-		51,832	80,778	132,610
Warwick	1,150,335		662,952	1,147,235	2,960,522
Westerly	118,381		270,491	224,286	613,158
West Greenwich	-		26,290	50,367	76,657
West Warwick	-	817,916	171,858	213,269	1,203,043
Woonsocket	147,213	828,531	193,184	367,796	1,536,724
Subtotal	\$33,080,409	\$10,384,458	\$7,698,411	\$10,000,000	\$61,163,278
Statewide Reference Library Resource Grant			1,012,378		1,012,378
Grant-In-Aid to Institutional Libraries			62,609		62,609
Library Construction Reimbursement			2,471,714		2,471,714
Motor Vehicle Excise Tax Reimbursement - Fire Districts					-
Total	\$33,080,409	\$10,384,458	\$11,245,112	\$10,000,000	\$64,709,979

Fiscal Year 2013 Enacted Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax	Hotel Tax*	Meals and Beverage Tax	FY 2013 Total Shared Taxes State Aid	FY 2013 Total Shared & Appropriated Aid
Barrington	196,291	-	132,340	328,631	938,703
Bristol	276,252	30,804	334,154	641,210	1,548,483
Burrillville	192,019	-	174,975	366,994	812,482
Central Falls	233,190	-	92,486	325,676	778,037
Charlestown	94,198	20,655	104,274	219,127	306,450
Coventry	421,394	71,846	345,351	838,591	1,258,392
Cranston	967,459	9,348	1,396,234	2,373,041	9,616,266
Cumberland	403,245	-	364,639	767,884	1,243,039
East Greenwich	158,212	373	441,032	599,617	999,174
East Providence	566,091	36,236	754,468	1,356,795	2,384,816
Exeter	77,325	-	72,271	149,596	273,143
Foster	55,433	134	16,770	72,337	170,683
Glocester	117,293	1,841	61,203	180,337	343,372
Hopkinton	98,543	-	44,517	143,060	235,793
Jamestown	65,049	10,389	70,296	145,734	260,624
Johnston	346,235	6,655	449,135	802,025	1,287,553
Lincoln	253,999	91,381	652,096	997,476	1,419,457
Little Compton	42,026	8,899	33,306	84,231	135,974
Middletown	194,366	622,030	582,569	1,398,965	1,611,549
Narragansett	190,972	81,414	480,692	753,078	969,683
Newport	296,928	1,754,901	1,687,082	3,738,911	5,151,621
New Shoreham	12,649	235,263	238,962	486,874	567,830
North Kingstown	318,759	66,144	443,978	828,881	1,311,133
North Providence	386,059	-	360,711	746,770	2,813,173
North Smithfield	144,023	2,611	162,848	309,482	540,531
Pawtucket	856,267	43,933	660,975	1,561,175	4,425,384
Portsmouth	209,277	8,545	169,031	386,853	594,843
Providence	2,142,738	1,774,648	4,192,252	8,109,638	39,302,872
Richmond	92,766	3,533	110,127	206,426	288,676
Scituate	124,310	4,047	56,995	185,352	403,643
Smithfield	257,910	132,576	526,729	917,215	1,954,201
South Kingstown	368,741	127,098	567,994	1,063,833	1,579,439
Tiverton	189,913	-	165,217	355,130	554,490
Warren	127,704	-	223,278	350,982	483,592
Warwick	994,959	910,484	2,258,750	4,164,193	7,124,715
Westerly	274,242	337,420	596,331	1,207,993	1,821,151
West Greenwich	73,835	85,958	91,589	251,382	328,039
West Warwick	351,314	90,601	336,271	778,186	1,981,229
Woonsocket	495,674	54,881	507,938	1,058,493	2,595,217
Subtotal	\$12,667,660	\$6,624,648	\$19,959,866	\$39,252,174	\$100,415,452

Statewide Reference Library Resource Grant (Providence)	1,012,378
Grant-In-Aid to Institutional Libraries	62,609
Library Construction Reimbursement	2,471,714
Motor Vehicle Excise Tax Reimbursement - Fire Districts	-

Total	\$12,667,660	\$6,624,648	\$19,959,866	\$39,252,174	\$103,962,153
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*The Hotel Tax was not reflected in prior year budgets; therefore the enacted amount reflects the same amount as the current revised FY2013 estimate. Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax.

Fiscal Year 2013 Revised State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption	FY 2013 Total Appropriated State Aid
Barrington	38,827		334,107	237,138	610,072
Bristol	672,847		118,895	115,531	907,273
Burrillville	108,949		125,987	210,552	445,488
Central Falls	22,986	382,230	47,079	92,588	544,883
Charlestown	-		47,128	40,195	87,323
Coventry	-		207,369	212,432	419,801
Cranston	4,554,377	1,768,883	524,404	962,964	7,810,628
Cumberland	96		264,240	210,819	475,155
East Greenwich	164,567		114,121	120,869	399,557
East Providence	163,162		416,425	448,434	1,028,021
Exeter	-		40,082	83,465	123,547
Foster	435		29,625	68,286	98,346
Glocester	-		69,879	93,156	163,035
Hopkinton	-		29,999	62,734	92,733
Jamestown	-		79,139	35,751	114,890
Johnston	-		111,963	373,565	485,528
Lincoln	-		189,340	232,641	421,981
Little Compton	-		28,078	23,665	51,743
Middletown	-		128,935	83,649	212,584
Narragansett	-		121,555	95,050	216,605
Newport	905,365		374,002	133,343	1,412,710
New Shoreham	-		73,011	7,945	80,956
North Kingstown	1,859		257,842	222,551	482,252
North Providence	528,650	1,501,610	164,384	347,631	2,542,275
North Smithfield	-		62,569	168,480	231,049
Pawtucket	398,662	2,096,275	369,002	679,794	3,543,733
Portsmouth	-		102,367	105,623	207,990
Providence	23,455,411	7,248,224	1,217,603	1,715,886	33,637,124
Richmond	-		24,829	57,421	82,250
Scituate	-		94,008	124,283	218,291
Smithfield	497,049		265,315	274,622	1,036,986
South Kingstown	151,238		196,594	167,774	515,606
Tiverton	-		91,928	107,432	199,360
Warren	-		51,832	80,778	132,610
Warwick	1,150,335		662,952	1,147,235	2,960,522
Westerly	118,381		270,491	224,286	613,158
West Greenwich	-		26,290	50,367	76,657
West Warwick	-	1,185,547	171,858	213,269	1,570,674
Woonsocket	147,213	1,201,690	193,184	367,796	1,909,883
Subtotal	\$33,080,409	\$15,384,458	\$7,698,411	\$10,000,000	\$66,163,278
Statewide Reference Library Resource Grant			1,012,378		1,012,378
Grant-In-Aid to Institutional Libraries			62,609		62,609
Library Construction Reimbursement			2,471,714		2,471,714
Motor Vehicle Excise Tax Reimbursement - Fire Districts					-
Total	\$33,080,409	\$15,384,458	\$11,245,112	\$10,000,000	\$69,709,979

Fiscal Year 2013 Revised Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax	Hotel Tax*	Meals and Beverage Tax	FY 2013 Total Shared Taxes State Aid	FY 2013 Total Shared & Appropriated Aid
Barrington	196,291	-	138,927	335,218	945,290
Bristol	276,252	30,804	348,570	655,626	1,562,899
Burrillville	192,019	-	174,172	366,191	811,679
Central Falls	233,190	-	102,793	335,983	880,866
Charlestown	94,198	20,655	109,009	223,862	311,185
Coventry	421,394	71,846	367,752	860,992	1,280,793
Cranston	967,459	9,348	1,499,070	2,475,877	10,286,505
Cumberland	403,245	-	386,301	789,546	1,264,701
East Greenwich	158,212	373	478,564	637,149	1,036,706
East Providence	566,091	36,236	807,884	1,410,211	2,438,232
Exeter	77,325	-	75,307	152,632	276,179
Foster	55,433	134	14,417	69,984	168,330
Glocester	117,293	1,841	71,810	190,944	353,979
Hopkinton	98,543	-	48,608	147,151	239,884
Jamestown	65,049	10,389	82,974	158,412	273,302
Johnston	346,235	6,655	475,210	828,100	1,313,628
Lincoln	253,999	91,381	696,822	1,042,202	1,464,183
Little Compton	42,026	8,899	33,238	84,163	135,906
Middletown	194,366	622,030	623,664	1,440,060	1,652,644
Narragansett	190,972	81,414	546,972	819,358	1,035,963
Newport	296,928	1,754,901	1,877,639	3,929,468	5,342,178
New Shoreham	12,649	235,263	262,291	510,203	591,159
North Kingstown	318,759	66,144	474,154	859,057	1,341,309
North Providence	386,059	-	341,738	727,797	3,270,072
North Smithfield	144,023	2,611	186,023	332,657	563,706
Pawtucket	856,267	43,933	686,854	1,587,054	5,130,787
Portsmouth	209,277	8,545	176,842	394,664	602,654
Providence	2,142,738	1,774,648	4,549,881	8,467,267	42,104,391
Richmond	92,766	3,533	119,364	215,663	297,913
Scituate	124,310	4,047	61,703	190,060	408,351
Smithfield	257,910	132,576	571,451	961,937	1,998,923
South Kingstown	368,741	127,098	638,088	1,133,927	1,649,533
Tiverton	189,913	-	193,675	383,588	582,948
Warren	127,704	-	247,737	375,441	508,051
Warwick	994,959	910,484	2,375,061	4,280,504	7,241,026
Westerly	274,242	337,420	720,826	1,332,488	1,945,646
West Greenwich	73,835	85,958	100,190	259,983	336,640
West Warwick	351,314	90,601	319,276	761,191	2,331,865
Woonsocket	495,674	54,881	511,958	1,062,513	2,972,396
Subtotal	\$12,667,660	\$6,624,648	\$21,496,815	\$40,789,123	\$106,952,401
Statewide Reference Library Resource Grant (Providence)					1,012,378
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,471,714
Motor Vehicle Excise Tax Reimbursement - Fire Districts					-
Total	\$12,667,660	\$6,624,648	\$21,496,815	\$40,789,123	\$110,499,102

*Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax.

Changes in Formula Aid - FY 2013 Revised vs. FY 2013 Enacted

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Reimbursement	Total Appropriated Difference
Barrington	-	-	-	-	-
Bristol	-	-	-	-	-
Burrillville	-	-	-	-	-
Central Falls	-	92,522	-	-	92,522
Charlestown	-	-	-	-	-
Coventry	-	-	-	-	-
Cranston	-	567,403	-	-	567,403
Cumberland	-	-	-	-	-
East Greenwich	-	-	-	-	-
East Providence	-	-	-	-	-
Exeter	-	-	-	-	-
Foster	-	-	-	-	-
Glocester	-	-	-	-	-
Hopkinton	-	-	-	-	-
Jamestown	-	-	-	-	-
Johnston	-	-	-	-	-
Lincoln	-	-	-	-	-
Little Compton	-	-	-	-	-
Middletown	-	-	-	-	-
Narragansett	-	-	-	-	-
Newport	-	-	-	-	-
New Shoreham	-	-	-	-	-
North Kingstown	-	-	-	-	-
North Providence	-	475,871	-	-	475,871
North Smithfield	-	-	-	-	-
Pawtucket	-	679,524	-	-	679,524
Portsmouth	-	-	-	-	-
Providence	-	2,443,890	-	-	2,443,890
Richmond	-	-	-	-	-
Scituate	-	-	-	-	-
Smithfield	-	-	-	-	-
South Kingstown	-	-	-	-	-
Tiverton	-	-	-	-	-
Warren	-	-	-	-	-
Warwick	-	-	-	-	-
Westerly	-	-	-	-	-
West Greenwich	-	-	-	-	-
West Warwick	-	367,631	-	-	367,631
Woonsocket	-	373,159	-	-	373,159
Subtotal	\$ -	\$5,000,000	\$ -	\$ -	\$5,000,000
Statewide Reference Library Resource Grant (Providence)			-		-
Grant-In-Aid to Institutional Libraries			-		-
Library Construction Reimbursement			-		-
Motor Vehicle Excise Tax Reimbursement - Fire Districts			-		-
Total	\$ -	\$5,000,000	\$ -	\$ -	\$5,000,000

Changes in Pass Through Aid - FY 2013 Rev vs. FY 2013 Enacted

City or Town	Public Service Corporation Tax	Hotel Tax*	Meals and Beverage Tax	Total Pass Through State Aid Difference	Total All State Aid Difference	
Barrington	-	-	6,587	6,587	6,587	
Bristol	-	-	14,416	14,416	14,416	
Burrillville	-	-	(803)	(803)	(803)	
Central Falls	-	-	10,307	10,307	102,829	
Charlestown	-	-	4,735	4,735	4,735	
Coventry	-	-	22,401	22,401	22,401	
Cranston	-	-	102,836	102,836	670,239	
Cumberland	-	-	21,662	21,662	21,662	
East Greenwich	-	-	37,532	37,532	37,532	
East Providence	-	-	53,416	53,416	53,416	
Exeter	-	-	3,036	3,036	3,036	
Foster	-	-	(2,353)	(2,353)	(2,353)	
Glocester	-	-	10,607	10,607	10,607	
Hopkinton	-	-	4,091	4,091	4,091	
Jamestown	-	-	12,678	12,678	12,678	
Johnston	-	-	26,075	26,075	26,075	
Lincoln	-	-	44,726	44,726	44,726	
Little Compton	-	-	(68)	(68)	(68)	
Middletown	-	-	41,095	41,095	41,095	
Narragansett	-	-	66,280	66,280	66,280	
Newport	-	-	190,557	190,557	190,557	
New Shoreham	-	-	23,329	23,329	23,329	
North Kingstown	-	-	30,176	30,176	30,176	
North Providence	-	-	(18,973)	(18,973)	456,898	
North Smithfield	-	-	23,175	23,175	23,175	
Pawtucket	-	-	25,879	25,879	705,403	
Portsmouth	-	-	7,811	7,811	7,811	
Providence	-	-	357,629	357,629	2,801,519	
Richmond	-	-	9,237	9,237	9,237	
Scituate	-	-	4,708	4,708	4,708	
Smithfield	-	-	44,722	44,722	44,722	
South Kingstown	-	-	70,094	70,094	70,094	
Tiverton	-	-	28,458	28,458	28,458	
Warren	-	-	24,459	24,459	24,459	
Warwick	-	-	116,311	116,311	116,311	
Westerly	-	-	124,495	124,495	124,495	
West Greenwich	-	-	8,601	8,601	8,601	
West Warwick	-	-	(16,995)	(16,995)	350,636	
Woonsocket	-	-	4,020	4,020	377,179	
Subtotal	\$	- \$	-	\$1,536,949	\$1,536,949	\$6,536,949

Statewide Reference Library Resource Grant (Providence)	-
Grant-In-Aid to Institutional Libraries	-
Library Construction Reimbursement	-
Motor Vehicle Excise Tax Reimbursement - Fire Districts	-
Total	\$ - \$ - \$1,536,949 \$1,536,949 \$6,536,949

*The Hotel Tax was not reflected in prior year budgets; therefore the enacted amount reflects the same amount as the current revised FY2013 estimate. Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax.

Fiscal Year 2014 State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Incentive Aid*	Motor Vehicle Excise Tax Reimbursement Value of Exemption	FY 2014 Total Appropriated State Aid
Barrington	12,624		341,149	155,746	237,138	746,657
Bristol	653,349		129,784	219,325	115,531	1,117,989
Burrillville	105,864		129,564	151,287	210,552	597,267
Central Falls	23,234	252,774	14,022	183,688	92,588	566,306
Charlestown	-		47,837	74,519	40,195	162,551
Coventry	-		215,315	332,252	212,432	759,999
Cranston	4,937,927	3,438,005	541,181	763,531	962,964	10,643,608
Cumberland	95		268,332	316,445	210,819	795,691
East Greenwich	193,262		121,963	124,806	120,869	560,900
East Providence	166,334		403,334	448,452	448,434	1,466,554
Exeter	-		41,703	61,748	83,465	186,916
Foster	351		31,569	43,398	68,286	143,604
Glocester	-		71,674	92,755	93,156	257,585
Hopkinton	-		34,084	77,441	62,734	174,259
Jamestown	-		80,467	51,406	35,751	167,624
Johnston	-		120,380	272,876	373,565	766,821
Lincoln	-		191,841	200,292	232,641	624,774
Little Compton	-		29,670	33,227	23,665	86,562
Middletown	-		135,566	153,934	83,649	373,149
Narragansett	-		123,055	151,353	95,050	369,458
Newport	1,038,696		378,526	233,377	133,343	1,783,942
New Shoreham	-		78,316	9,042	7,945	95,303
North Kingstown	1,830		263,710	251,661	222,551	739,752
North Providence	513,047	1,254,507	171,750	304,926	347,631	2,591,861
North Smithfield	-		63,341	112,452	168,480	344,273
Pawtucket	445,657	1,854,837	315,245	677,275	679,794	3,972,808
Portsmouth	-		103,446	164,314	105,623	373,383
Providence	22,845,902	6,562,344	1,182,774	1,690,104	1,715,886	33,997,010
Richmond	-		26,139	72,963	57,421	156,523
Scituate	-		95,169	97,879	124,283	317,331
Smithfield	507,089		269,659	203,547	274,622	1,254,917
South Kingstown	145,900		203,946	288,778	167,774	806,398
Tiverton	-		94,109	149,019	107,432	350,560
Warren	-		53,561	101,835	80,778	236,174
Warwick	1,156,162		688,368	789,139	1,147,235	3,780,904
Westerly	114,887		265,543	216,878	224,286	821,594
West Greenwich	-		27,126	57,194	50,367	134,687
West Warwick	-	1,001,154	147,770	277,610	213,269	1,639,803
Woonsocket	218,199	1,020,838	197,423	393,526	367,796	2,197,782
Subtotal	\$33,080,409	\$15,384,458	\$7,698,411	\$10,000,000	\$10,000,000	\$76,163,278
Statewide Reference Library Resource Grant			1,012,378			1,012,378
Grant-In-Aid to Institutional Libraries			62,609			62,609
Library Construction Reimbursement			2,500,667			2,500,667
Motor Vehicle Excise Tax Reimbursement - Fire Districts						-
Total	\$33,080,409	\$15,384,458	\$11,274,065	\$10,000,000	\$10,000,000	\$79,738,932

* To be eligible to receive incentive aid, municipalities must meet eligibility criteria.

Fiscal Year 2014 Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax	Hotel Tax*	Meals and Beverage Tax	FY 2014 Total Shared Taxes State Aid	FY 2014 Total Shared & Appropriated Aid
Barrington	196,291	-	143,564	339,855	1,086,512
Bristol	276,252	31,562	360,205	668,019	1,786,008
Burrillville	192,019	-	179,986	372,005	969,272
Central Falls	233,190	-	106,224	339,414	905,720
Charlestown	94,198	21,163	112,647	228,008	390,559
Coventry	421,394	73,616	380,026	875,036	1,635,035
Cranston	967,459	9,579	1,549,105	2,526,143	13,169,751
Cumberland	403,245	-	399,195	802,440	1,598,131
East Greenwich	158,212	382	494,537	653,131	1,214,031
East Providence	566,091	37,128	834,849	1,438,068	2,904,622
Exeter	77,325	-	77,820	155,145	342,061
Foster	55,433	137	14,898	70,468	214,072
Glocester	117,293	1,886	74,207	193,386	450,971
Hopkinton	98,543	-	50,231	148,774	323,033
Jamestown	65,049	10,645	85,744	161,438	329,062
Johnston	346,235	6,819	491,071	844,125	1,610,946
Lincoln	253,999	93,632	720,081	1,067,712	1,692,486
Little Compton	42,026	9,118	34,347	85,491	172,053
Middletown	194,366	637,352	644,480	1,476,198	1,849,347
Narragansett	190,972	83,420	565,229	839,621	1,209,079
Newport	296,928	1,798,129	1,940,310	4,035,367	5,819,309
New Shoreham	12,649	241,058	271,046	524,753	620,056
North Kingstown	318,759	67,773	489,980	876,512	1,616,264
North Providence	386,059	-	353,145	739,204	3,331,065
North Smithfield	144,023	2,675	192,232	338,930	683,203
Pawtucket	856,267	45,016	709,780	1,611,063	5,583,871
Portsmouth	209,277	8,756	182,745	400,778	774,161
Providence	2,142,738	1,818,362	4,701,747	8,662,847	42,659,857
Richmond	92,766	3,620	123,348	219,734	376,257
Scituate	124,310	4,146	63,761	192,217	509,548
Smithfield	257,910	135,842	590,524	984,276	2,239,193
South Kingstown	368,741	130,229	659,386	1,158,356	1,964,754
Tiverton	189,913	-	200,139	390,052	740,612
Warren	127,704	-	256,006	383,710	619,884
Warwick	994,959	932,912	2,454,336	4,382,207	8,163,111
Westerly	274,242	345,732	744,885	1,364,859	2,186,453
West Greenwich	73,835	88,075	103,534	265,444	400,131
West Warwick	351,314	92,833	329,933	774,080	2,413,883
Woonsocket	495,674	56,233	529,046	1,080,953	3,278,735
Subtotal	\$12,667,660	\$6,787,830	\$22,214,329	\$41,669,819	\$117,833,097
Statewide Reference Library Resource Grant (Providence)					1,012,378
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,500,667
Motor Vehicle Excise Tax Reimbursement - Fire Districts					-
Total	\$12,667,660	\$6,787,830	\$22,214,329	\$41,669,819	\$121,408,751

*Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax.

Changes in State Aid - FY 2014 vs. FY 2013 Revised

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Incentive Aid*	Motor Vehicle Excise Tax Reimbursement Value of Exemption	Total Appropriated Difference
Barrington	(26,203)	-	7,042	155,746	-	136,585
Bristol	(19,498)	-	10,889	219,325	-	210,716
Burrillville	(3,085)	-	3,577	151,287	-	151,779
Central Falls	248	(129,455)	(33,057)	183,688	-	21,424
Charlestown	-	-	709	74,519	-	75,228
Coventry	-	-	7,946	332,252	-	340,198
Cranston	383,550	1,669,122	16,777	763,531	-	2,832,980
Cumberland	(1)	-	4,092	316,445	-	320,536
East Greenwich	28,695	-	7,842	124,806	-	161,343
East Providence	3,172	-	(13,091)	448,452	-	438,533
Exeter	-	-	1,621	61,748	-	63,369
Foster	(84)	-	1,944	43,398	-	45,258
Glocester	-	-	1,795	92,755	-	94,550
Hopkinton	-	-	4,085	77,441	-	81,526
Jamestown	-	-	1,328	51,406	-	52,734
Johnston	-	-	8,417	272,876	-	281,293
Lincoln	-	-	2,501	200,292	-	202,793
Little Compton	-	-	1,592	33,227	-	34,819
Middletown	-	-	6,631	153,934	-	160,565
Narragansett	-	-	1,500	151,353	-	152,853
Newport	133,331	-	4,524	233,377	-	371,232
New Shoreham	-	-	5,305	9,042	-	14,347
North Kingstown	(29)	-	5,868	251,661	-	257,500
North Providence	(15,603)	(247,103)	7,366	304,926	-	49,586
North Smithfield	-	-	772	112,452	-	113,224
Pawtucket	46,995	(241,438)	(53,757)	677,275	-	429,075
Portsmouth	-	-	1,079	164,314	-	165,393
Providence	(609,509)	(685,880)	(34,829)	1,690,104	-	359,886
Richmond	-	-	1,310	72,963	-	74,273
Scituate	-	-	1,161	97,879	-	99,040
Smithfield	10,040	-	4,344	203,547	-	217,931
South Kingstown	(5,338)	-	7,352	288,778	-	290,792
Tiverton	-	-	2,181	149,019	-	151,200
Warren	-	-	1,729	101,835	-	103,564
Warwick	5,827	-	25,416	789,139	-	820,382
Westerly	(3,494)	-	(4,948)	216,878	-	208,436
West Greenwich	-	-	836	57,194	-	58,030
West Warwick	-	(184,394)	(24,088)	277,610	-	69,129
Woonsocket	70,986	(180,852)	4,239	393,526	-	287,899
Subtotal	\$	- \$	- \$	- \$	\$ 10,000,000	\$ 10,000,000
Statewide Reference Library Resource Grant			-	-		-
Grant-In-Aid to Institutional Libraries			-	-		-
Library Construction Reimbursement			28,953			28,953
Motor Vehicle Excise Tax Reimbursement - Fire Districts			-	-		-
Total	\$	- \$	-	\$28,953	\$10,000,000	\$ 10,028,953

* To be eligible to receive incentive aid, municipalities must meet eligibility criteria.

Changes in Pass Through and All Aid - FY 2014 vs. FY 2013 Revised

City or Town	Public Service Corporation Tax	Hotel Tax*	Meals and Beverage Tax	Total Pass Through State Aid Difference	Total All State Aid Difference
Barrington	-	-	4,637	4,637	141,222
Bristol	-	758	11,635	12,393	223,109
Burrillville	-	-	5,814	5,814	157,593
Central Falls	-	-	3,431	3,431	24,855
Charlestown	-	508	3,638	4,146	79,374
Coventry	-	1,770	12,274	14,044	354,242
Cranston	-	231	50,035	50,266	2,883,246
Cumberland	-	-	12,894	12,894	333,430
East Greenwich	-	9	15,973	15,982	177,325
East Providence	-	892	26,965	27,857	466,390
Exeter	-	-	2,513	2,513	65,882
Foster	-	3	481	484	45,742
Glocester	-	45	2,397	2,442	96,992
Hopkinton	-	-	1,623	1,623	83,149
Jamestown	-	256	2,770	3,026	55,760
Johnston	-	164	15,861	16,025	297,318
Lincoln	-	2,251	23,259	25,510	228,303
Little Compton	-	219	1,109	1,328	36,147
Middletown	-	15,322	20,816	36,138	196,703
Narragansett	-	2,006	18,257	20,263	173,116
Newport	-	43,228	62,671	105,899	477,131
New Shoreham	-	5,795	8,755	14,550	28,897
North Kingstown	-	1,629	15,826	17,455	274,955
North Providence	-	-	11,407	11,407	60,993
North Smithfield	-	64	6,209	6,273	119,497
Pawtucket	-	1,083	22,926	24,009	453,084
Portsmouth	-	211	5,903	6,114	171,507
Providence	-	43,714	151,866	195,580	555,466
Richmond	-	87	3,984	4,071	78,344
Scituate	-	99	2,058	2,157	101,197
Smithfield	-	3,266	19,073	22,339	240,270
South Kingstown	-	3,131	21,298	24,429	315,221
Tiverton	-	-	6,464	6,464	157,664
Warren	-	-	8,269	8,269	111,833
Warwick	-	22,428	79,275	101,703	922,085
Westerly	-	8,312	24,059	32,371	240,807
West Greenwich	-	2,117	3,344	5,461	63,491
West Warwick	-	2,232	10,657	12,889	82,018
Woonsocket	-	1,352	17,088	18,440	306,339
Subtotal	\$	-	\$163,182	\$717,514	\$880,696
Statewide Reference Library Resource Grant					
Grant-In-Aid to Institutional Libraries					
Library Construction Reimbursement					
Motor Vehicle Excise Tax Reimbursement - Fire Districts					
Total	\$	-	\$163,182	\$717,514	\$880,696

*Amount includes 1.0% local tax and 25.0% local share of state 5.0% tax.