

State of Rhode Island and Providence Plantations

Executive Summary



Fiscal Year 2015

Lincoln D. Chafee, Governor

Dedication

*This year's budget documents are dedicated to the
Memory of William V. Golas, Jr.
Sr. Budget Analyst 1987 - 2013*

The image on the cover of this year's budget document is a Winter Scene of the State House from Artist John Pitocco of Providence and is reproduced by permission of the artist in collaboration with the Rhode Island State Council on the Arts.

Appendix C
Aid to Cities and
Towns

Formula Aid to Cities and Towns

The Governor's FY 2015 Budget recommends formula aid to cities and towns totaling \$115.3 million. The tables on the following pages display the FY 2012 and FY 2013 actuals, the FY 2014 enacted, the FY 2014 revised, and the FY 2015 recommended levels of funding for formula aid to cities and towns by community. The narrative below describes each of the programs included on the tables.

The **Payment-in-Lieu-of-Taxes (PILOT)** program reimburses communities for up to 27.0 percent of what they would have collected in property taxes from certain designated tax exempt property (subject to appropriation). The FY 2014 revised budget is funded at \$35.1 million, the same amount as the FY 2015 proposed budget. This represents a reimbursement rate of 22.04 percent in FY 2014. Data used to determine distribution amounts is updated annually to reflect the most recent data.

The **Distressed Communities Relief Fund** provides state assistance to municipalities with the highest property tax burdens relative to the wealth of taxpayers. Municipalities are eligible that meet the statutorily determined distressed test in three of four categories. The program is level funded at \$10.4 million in FY 2014 Revised and FY 2015 Proposed.

Beginning in FY 2014 and continuing through FY 2016, **Municipal Incentive Aid** will provide a new category of state assistance with the purpose of encouraging municipalities to improve the sustainability of their retirement plans and to reduce unfunded liabilities. Municipalities would be eligible to receive aid in FY 2015 and FY 2016 if: (1) the municipality has no locally-administered pension plan(s); or (2) transitioned all locally-administered pension plans into MERS by June 30, 2014; or (3) the municipality notified plan participants, beneficiaries and others pursuant to RIGL §45-65 and had submitted to the Department of Revenue a Funding Improvement Plan ("FIP") pursuant to chapter 45-65, for every locally-administered pension plan and each submitted FIP meets the guidelines of the Study Commission on Locally-Administered Pension plans created pursuant to section 45-65-8 or otherwise applicable guidelines or regulations and each FIP has been approved by the plan sponsor and the governing body; or (4) the municipality has implemented the original recommended FIP or an amended FIP pursuant to chapter 45-65 within eighteen (18) months after an actuary has certified that a locally-administered plan is in critical status for a plan year; or (5) there exists a locally-administered pension plan(s) in the municipality, but either (i) no FIP was required per RIGL 45-65 and the municipality is funding 100% of its Annually Required Contribution; or (ii) a FIP is required, but the due date for submission of the FIP is after the March payment of incentive aid. The aid is provided at \$5.0 million for FY 2014 and FY 2015.

The FY 2015 budget continues to provide funding for the **Property Valuation Statistical Update Program**, which reimburses cities and towns for legislatively mandated property valuation statistical updates on a per parcel basis. Funding for FY 2014 is estimated at \$460,616. The projected FY 2015 funding is \$633,209 for estimated actual cost of reimbursement based on similar communities.

Funding for **Aid to Local Libraries** is at \$8.8 million in FY 2014 and FY 2015. In addition, funding for library construction aid is provided at \$2.5 million in FY 2014 and \$2.3 million in FY 2015 to finance anticipated debt service or construction reimbursement obligations under this program.

The 1998 General Assembly enacted the **Motor Vehicle Excise Tax Phase-Out** legislation to phase out the excise tax on motor vehicles and trailers over an original seven year period. There have been various legislative changes to the legislation since its inception. For FY 2011 and thereafter, the General Assembly enacted legislation that mandates a \$500 exemption for which the State will reimburse municipalities an amount subject to appropriation. The legislation further allows municipalities to provide an additional exemption; however, that additional exemption will not be subject to reimbursement. The Assembly removed the provision that restricted municipalities from taxing the difference in the event that the value of a vehicle is higher than the prior fiscal year. It also allowed for rates and ratios of assessment to be lowered

Formula Aid to Cities and Towns

from the current frozen levels. Total funding enacted in FY 2014 Revised and FY 2015 Proposed to support this program is \$10.0 million. Data used to determine distribution amounts for FY 2014 and FY 2015 is an estimate and is subject to change once finalized December 31, 2012 and December 31, 2013 motor vehicle tax rolls are received.

The **Public Service Corporation Tax** is for tangible personal property of telegraph, cable and telecommunications corporations and express corporations that is exempt from local taxation, and instead is subject to taxation by the State. The revenue from this tax flows through the State (it is not appropriated by the State). The revenues (apart from some administrative expenses) are apportioned to the cities and towns based on the ratio of each municipality's population relative to the total population of the State. The actual disbursements for FY 2014 total \$13.2 million and the estimated disbursements for FY 2015 total \$13.2 million. Data used to determine distribution amounts is updated annually to reflect the most recent data.

The 1986 General Assembly enacted the **Hotel Local Tax**, a five percent hotel tax upon the total consideration charged for occupancy of any space furnished by any hotel of the state. Twenty-five percent of the revenues generated from the 5.0 percent state hotel tax are distributed to the municipalities where the individual hotels are located. Furthermore, the 2004 General Assembly enacted a one percent gross receipts tax on the total consideration charged for occupancy of any space furnished by a hotel of the state. The taxes are collected by the Division of Taxation and distributed at least quarterly to the city or town where the hotel was located. For FY 2014 Revised, a combined amount is provided at \$6.5 million, and estimated to be \$6.9 million in the FY 2015.

The 2003 General Assembly enacted the **Local Meals and Beverage Tax**, a one percent additional tax on gross receipts from the sale of food and beverages sold in or on eating and drinking establishments. The tax is collected by the Division of Taxation and then distributed back to the city or town in which the meals and beverages were delivered. Distributions under this tax are projected to total \$21.8 million in FY 2014 and \$23.1 million in FY 2015.

Summary of Formula Aid to Cities and Towns

	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Recommend
Public Service Corporation Tax	11,846,984	12,667,660	13,202,094	13,202,094
Meals and Beverage Tax	20,995,381	21,355,178	21,777,177	23,051,521
Hotel Tax (2.25%)	6,325,859	6,664,239	6,518,292	6,893,240
Payment In Lieu of Taxes (PILOT)	33,080,409	35,080,410	35,080,409	35,080,409
Total Miscellaneous Aid	72,248,633	75,767,487	76,577,972	78,227,264
Incentive Aid	-	-	5,000,000	5,000,000
Total Incentive State Aid to Cities and Towns	-	-	5,000,000	5,000,000
Central Falls Stabilization Payment	2,636,932	-	-	-
Dist. Comm. - General Appropriation	10,384,458	10,384,458	10,384,458	10,384,458
Total Distressed Communities Aid	13,021,390	10,384,458	10,384,458	\$10,384,458
Motor Vehicle Tax Phase-out Program ¹	10,000,963	10,000,000	10,000,000	10,000,000
Total Motor Vehicle Tax Phase-out Prog.	\$10,000,963	\$10,000,000	\$10,000,000	\$10,000,000
Subtotal Formula Aid - All Sources	\$95,270,986	\$96,151,945	\$101,962,430	\$103,611,722
Percent Change from prior year	-50.21%	0.92%	6.04%	1.62%
Resource Sharing & Library Aid ²	8,773,398	8,773,398	8,773,398	8,773,398
Library Construction Aid	2,772,507	2,471,714	2,500,666	2,331,589
Total Library Aid	11,545,905	11,245,112	11,274,064	11,104,987
Property Revaluation Program	905,250	889,640	460,616	633,209
Total Other Aid	\$905,250	\$889,640	\$460,616	\$633,209
Total Aid	\$107,722,141	\$108,286,697	\$113,697,110	\$115,349,918
Percent Change from prior year	-47.02%	0.52%	5.00%	1.45%

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 2014 Enacted State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid*	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption**	FY 2014 Total Appropriated State Aid
Barrington	13,387		77,873	341,148	253,456	685,863
Bristol	692,849		109,663	129,784	101,579	1,033,874
Burrillville	112,265		75,644	129,564	192,748	510,220
Central Falls	24,638	170,622	91,844	14,022	87,356	388,482
Charlestown			37,260	47,837	42,696	127,793
Coventry			166,126	215,315	235,735	617,176
Cranston	5,236,467	2,320,642	381,766	541,181	966,785	9,446,841
Cumberland	101		158,223	268,332	235,961	662,616
East Greenwich	204,947		62,403	121,962	90,440	479,751
East Providence	176,390		224,226	403,334	484,524	1,288,475
Exeter			30,874	41,703	89,481	162,058
Foster	372		21,699	31,569	55,664	109,304
Glocester			46,378	71,674	99,703	217,754
Hopkinton			38,721	34,084	66,491	139,295
Jamestown			25,703	80,467	23,683	129,853
Johnston			136,438	120,380	404,093	660,911
Lincoln			100,146	191,841	209,370	501,357
Little Compton			16,614	29,670	14,660	60,943
Middletown			76,967	135,566	73,198	285,731
Narragansett			75,677	123,055	65,718	264,449
Newport	1,101,495		116,689	378,526	84,173	1,680,882
New Shoreham			4,521	78,316	4,089	86,926
North Kingstown	1,941		125,831	263,709	197,458	588,938
North Providence	544,065	846,788	152,463	171,750	375,931	2,090,997
North Smithfield			56,226	63,341	181,965	301,532
Pawtucket	472,601	1,252,008	338,638	315,245	720,887	3,099,379
Portsmouth			82,157	103,446	84,872	270,475
Providence	24,227,138	4,429,560	845,052	1,182,779	1,737,590	32,422,119
Richmond			36,482	26,139	61,243	123,864
Scituate			48,940	95,169	74,943	219,051
Smithfield	537,747		101,774	269,659	275,736	1,184,915
South Kingstown	154,721		144,389	203,945	146,786	649,841
Tiverton			74,510	94,109	63,673	232,292
Warren			50,918	53,561	86,863	191,342
Warwick	1,226,062		394,570	688,368	1,270,121	3,579,121
Westerly	121,833		108,439	265,542	201,730	697,543
West Greenwich			28,597	27,126	53,261	108,984
West Warwick		675,775	138,805	147,770	197,021	1,159,371
Woonsocket	231,391	689,062	196,763	197,423	388,319	1,702,958
Subtotal	\$35,080,409	\$10,384,458	\$5,000,000	\$7,698,411	\$10,000,000	\$68,163,278
Statewide Reference Library Resource Grant				1,012,378		1,012,378
Grant-In-Aid to Institutional Libraries				62,609		62,609
Library Construction Reimbursement				2,500,666		2,500,666
Motor Vehicle Excise Tax Reimbursement - Fire Districts				-		-
Total	\$35,080,409	\$10,384,458	\$5,000,000	\$11,274,064	\$10,000,000	\$71,738,931

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

** Estimate as of 7/9/13. Subject to change in the spring of 2014 once finalized motor vehicle tax rolls are received from cities and towns.

Fiscal Year Enacted 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	205,617	-	140,738	346,356	1,032,219
Bristol	289,555	30,309	353,116	672,981	1,706,855
Burrillville	199,730	-	176,444	376,174	886,394
Central Falls	242,507	-	104,134	346,641	735,123
Charlestown	98,381	20,323	110,430	229,134	356,927
Coventry	438,642	70,692	372,548	881,882	1,499,058
Cranston	1,008,020	9,198	1,518,621	2,535,839	11,982,680
Cumberland	417,774	-	391,340	809,113	1,471,730
East Greenwich	164,770	367	484,805	649,942	1,129,693
East Providence	592,051	35,654	818,421	1,446,125	2,734,600
Exeter	81,520	-	76,289	157,809	319,867
Foster	57,295	132	14,605	72,032	181,336
Glocester	122,456	1,811	72,747	197,014	414,768
Hopkinton	102,239	-	49,242	151,481	290,776
Jamestown	67,867	10,222	84,057	162,146	291,998
Johnston	360,253	6,548	481,407	848,209	1,509,120
Lincoln	264,428	89,914	705,910	1,060,253	1,561,609
Little Compton	43,867	8,756	33,671	86,294	147,237
Middletown	203,225	612,044	631,797	1,447,066	1,732,796
Narragansett	199,818	80,107	554,106	834,031	1,098,480
Newport	308,107	1,726,727	1,902,127	3,936,960	5,617,843
New Shoreham	11,937	231,486	265,712	509,135	596,061
North Kingstown	332,245	65,082	480,338	877,664	1,466,602
North Providence	402,567	-	346,195	748,762	2,839,759
North Smithfield	148,460	2,569	188,449	339,478	641,010
Pawtucket	894,145	43,228	695,812	1,633,185	4,732,564
Portsmouth	216,929	8,408	179,149	404,485	674,960
Providence	2,231,291	1,746,158	4,609,224	8,586,672	41,008,791
Richmond	96,326	3,476	120,921	220,724	344,588
Scituate	129,220	3,982	62,506	195,708	414,759
Smithfield	268,724	130,448	578,904	978,076	2,162,991
South Kingstown	381,247	125,057	646,410	1,152,714	1,802,555
Tiverton	196,736	-	196,200	392,937	625,229
Warren	134,444	-	250,968	385,412	576,753
Warwick	1,041,829	895,867	2,406,037	4,343,732	7,922,853
Westerly	286,324	332,003	730,227	1,348,554	2,046,097
West Greenwich	75,508	84,578	101,497	261,583	370,566
West Warwick	366,504	89,146	323,440	779,091	1,938,462
Woonsocket	519,536	54,000	518,635	1,092,171	2,795,130
Subtotal	\$13,202,094	\$6,518,292	\$21,777,177	\$41,497,564	\$109,660,842
Statewide Reference Library Resource Grant (Providence)					1,012,378
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,500,666
Motor Vehicle Excise Tax Reimbursement - Fire Districts					-
Total	\$13,202,094	\$6,518,292	\$21,777,177	\$41,497,564	\$113,236,495

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

Fiscal Year 2014 Revised State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid*	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption**	FY 2014 Total Appropriated State Aid
Barrington	13,387		77,873	341,148	253,456	685,863
Bristol	692,849		109,663	129,784	101,579	1,033,874
Burrillville	112,265		75,644	129,564	192,748	510,220
Central Falls	24,638	170,622	91,844	14,022	87,356	388,482
Charlestown			37,260	47,837	42,696	127,793
Coventry ***			-	215,315	235,735	451,050
Cranston	5,236,467	2,320,642	381,766	541,181	966,785	9,446,841
Cumberland	101		158,223	268,332	235,961	662,616
East Greenwich	204,947		62,403	121,962	90,440	479,751
East Providence	176,390		224,226	403,334	484,524	1,288,475
Exeter			30,874	41,703	89,481	162,058
Foster	372		21,699	31,569	55,664	109,304
Glocester			46,378	71,674	99,703	217,754
Hopkinton			38,721	34,084	66,491	139,295
Jamestown			25,703	80,467	23,683	129,853
Johnston			136,438	120,380	404,093	660,911
Lincoln			100,146	191,841	209,370	501,357
Little Compton			16,614	29,670	14,660	60,943
Middletown			76,967	135,566	73,198	285,731
Narragansett			75,677	123,055	65,718	264,449
Newport	1,101,495		116,689	378,526	84,173	1,680,882
New Shoreham			4,521	78,316	4,089	86,926
North Kingstown	1,941		125,831	263,709	197,458	588,938
North Providence	544,065	846,788	152,463	171,750	375,931	2,090,997
North Smithfield			56,226	63,341	181,965	301,532
Pawtucket	472,601	1,252,008	338,638	315,245	720,887	3,099,379
Portsmouth			82,157	103,446	84,872	270,475
Providence	24,227,138	4,429,560	845,052	1,182,779	1,737,590	32,422,119
Richmond			36,482	26,139	61,243	123,864
Scituate			48,940	95,169	74,943	219,051
Smithfield	537,747		101,774	269,659	275,736	1,184,915
South Kingstown	154,721		144,389	203,945	146,786	649,841
Tiverton			74,510	94,109	63,673	232,292
Warren			50,918	53,561	86,863	191,342
Warwick	1,226,062		394,570	688,368	1,270,121	3,579,121
Westerly	121,833		108,439	265,542	201,730	697,543
West Greenwich			28,597	27,126	53,261	108,984
West Warwick		675,775	138,805	147,770	197,021	1,159,371
Woonsocket	231,391	689,062	196,763	197,423	388,319	1,702,958
Subtotal	\$35,080,409	\$10,384,458	\$4,833,874	\$7,698,411	\$10,000,000	\$67,997,152
Redistribution Municipal						
Incentive Aid ***			\$166,126			\$166,126
Statewide Reference Library Resource Grant				1,012,378		1,012,378
Grant-In-Aid to Institutional Libraries				62,609		62,609
Library Construction Reimbursement				2,500,666		2,500,666
Motor Vehicle Excise Tax Reimbursement - Fire Districts					-	-
Total	\$35,080,409	\$10,384,458	\$5,000,000	\$11,274,064	\$10,000,000	\$71,738,931

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

** Estimate as of 12/12/13. Subject to change in the spring of 2014 once finalized motor vehicle tax rolls are received from cities and towns.

*** In any fiscal year that a municipality does not receive an appropriation pursuant to R.I. General Laws 45-13.2 (Municipal Incentive Aid), the amount that would have been allocated to the municipality will be distributed in the month of May among the other eligible municipalities for that fiscal year.

Fiscal Year 2014 Revised 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	205,617	-	140,738	346,356	1,032,219
Bristol	289,555	30,309	353,116	672,981	1,706,855
Burrillville	199,730	-	176,444	376,174	886,394
Central Falls	242,507	-	104,134	346,641	735,123
Charlestown	98,381	20,323	110,430	229,134	356,927
Coventry	438,642	70,692	372,548	881,882	1,332,932
Cranston	1,008,020	9,198	1,518,621	2,535,839	11,982,680
Cumberland	417,774	-	391,340	809,113	1,471,730
East Greenwich	164,770	367	484,805	649,942	1,129,693
East Providence	592,051	35,654	818,421	1,446,125	2,734,600
Exeter	81,520	-	76,289	157,809	319,867
Foster	57,295	132	14,605	72,032	181,336
Glocester	122,456	1,811	72,747	197,014	414,768
Hopkinton	102,239	-	49,242	151,481	290,776
Jamestown	67,867	10,222	84,057	162,146	291,998
Johnston	360,253	6,548	481,407	848,209	1,509,120
Lincoln	264,428	89,914	705,910	1,060,253	1,561,609
Little Compton	43,867	8,756	33,671	86,294	147,237
Middletown	203,225	612,044	631,797	1,447,066	1,732,796
Narragansett	199,818	80,107	554,106	834,031	1,098,480
Newport	308,107	1,726,727	1,902,127	3,936,960	5,617,843
New Shoreham	11,937	231,486	265,712	509,135	596,061
North Kingstown	332,245	65,082	480,338	877,664	1,466,602
North Providence	402,567	-	346,195	748,762	2,839,759
North Smithfield	148,460	2,569	188,449	339,478	641,010
Pawtucket	894,145	43,228	695,812	1,633,185	4,732,564
Portsmouth	216,929	8,408	179,149	404,485	674,960
Providence	2,231,291	1,746,158	4,609,224	8,586,672	41,008,791
Richmond	96,326	3,476	120,921	220,724	344,588
Scituate	129,220	3,982	62,506	195,708	414,759
Smithfield	268,724	130,448	578,904	978,076	2,162,991
South Kingstown	381,247	125,057	646,410	1,152,714	1,802,555
Tiverton	196,736	-	196,200	392,937	625,229
Warren	134,444	-	250,968	385,412	576,753
Warwick	1,041,829	895,867	2,406,037	4,343,732	7,922,853
Westerly	286,324	332,003	730,227	1,348,554	2,046,097
West Greenwich	75,508	84,578	101,497	261,583	370,566
West Warwick	366,504	89,146	323,440	779,091	1,938,462
Woonsocket	519,536	54,000	518,635	1,092,171	2,795,130
Subtotal	\$13,202,094	\$6,518,292	\$21,777,177	\$41,497,564	\$109,494,716
Redistribution Municipal					
Incentive Aid ***					\$166,126
Statewide Reference Library Resource Grant (Providence)					1,012,378
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,500,666
Motor Vehicle Excise Tax Reimbursement - Fire Districts					-
Total	\$13,202,094	\$6,518,292	\$21,777,177	\$41,497,564	\$113,236,495

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

Changes in Formula Aid - FY 2014 Revised vs. FY 2014 Enacted

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid (New FY14)	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption	Total Appropriated Difference
Barrington	-	-	-	-	-	-
Bristol	-	-	-	-	-	-
Burrillville	-	-	-	-	-	-
Central Falls	-	-	-	-	-	-
Charlestown	-	-	-	-	-	-
Coventry	-	-	(166,126)	-	-	(166,126)
Cranston	-	-	-	-	-	-
Cumberland	-	-	-	-	-	-
East Greenwich	-	-	-	-	-	-
East Providence	-	-	-	-	-	-
Exeter	-	-	-	-	-	-
Foster	-	-	-	-	-	-
Glocester	-	-	-	-	-	-
Hopkinton	-	-	-	-	-	-
Jamestown	-	-	-	-	-	-
Johnston	-	-	-	-	-	-
Lincoln	-	-	-	-	-	-
Little Compton	-	-	-	-	-	-
Middletown	-	-	-	-	-	-
Narragansett	-	-	-	-	-	-
Newport	-	-	-	-	-	-
New Shoreham	-	-	-	-	-	-
North Kingstown	-	-	-	-	-	-
North Providence	-	-	-	-	-	-
North Smithfield	-	-	-	-	-	-
Pawtucket	-	-	-	-	-	-
Portsmouth	-	-	-	-	-	-
Providence	-	-	-	-	-	-
Richmond	-	-	-	-	-	-
Scituate	-	-	-	-	-	-
Smithfield	-	-	-	-	-	-
South Kingstown	-	-	-	-	-	-
Tiverton	-	-	-	-	-	-
Warren	-	-	-	-	-	-
Warwick	-	-	-	-	-	-
Westerly	-	-	-	-	-	-
West Greenwich	-	-	-	-	-	-
West Warwick	-	-	-	-	-	-
Woonsocket	-	-	-	-	-	-
Subtotal	\$0	\$0	-\$166,126	\$0	\$0	-\$166,126

Redistribution

Municipal Incentive

Aid ***			\$166,126			\$166,126
Statewide Reference Library Resource Grant (Providence)						\$0
Grant-In-Aid to Institutional Libraries						\$0
Library Construction Reimbursement						\$0
Motor Vehicle Excise Tax Reimbursement - Fire Districts						-
Total	\$0	\$0	\$0	\$0	\$0	\$0

*** In any fiscal year that a municipality does not receive an appropriation pursuant to R.I. General Laws 45-13.2 (Municipal Incentive Aid), the amount that would have been allocated to the municipality will be distributed in the month of May among the other eligible municipalities for that fiscal year.

Changes in Pass Through and All Aid - FY 2014 Rev vs. FY 2014 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	-	-	-	-	-
Bristol	-	-	-	-	-
Burrillville	-	-	-	-	-
Central Falls	-	-	-	-	-
Charlestown	-	-	-	-	-
Coventry	-	-	-	-	(166,126)
Cranston	-	-	-	-	-
Cumberland	-	-	-	-	-
East Greenwich	-	-	-	-	-
East Providence	-	-	-	-	-
Exeter	-	-	-	-	-
Foster	-	-	-	-	-
Glocester	-	-	-	-	-
Hopkinton	-	-	-	-	-
Jamestown	-	-	-	-	-
Johnston	-	-	-	-	-
Lincoln	-	-	-	-	-
Little Compton	-	-	-	-	-
Middletown	-	-	-	-	-
Narragansett	-	-	-	-	-
Newport	-	-	-	-	-
New Shoreham	-	-	-	-	-
North Kingstown	-	-	-	-	-
North Providence	-	-	-	-	-
North Smithfield	-	-	-	-	-
Pawtucket	-	-	-	-	-
Portsmouth	-	-	-	-	-
Providence	-	-	-	-	-
Richmond	-	-	-	-	-
Scituate	-	-	-	-	-
Smithfield	-	-	-	-	-
South Kingstown	-	-	-	-	-
Tiverton	-	-	-	-	-
Warren	-	-	-	-	-
Warwick	-	-	-	-	-
Westerly	-	-	-	-	-
West Greenwich	-	-	-	-	-
West Warwick	-	-	-	-	-
Woonsocket	-	-	-	-	-
Subtotal	\$0	\$0	\$0	\$0	-\$166,126

Redistribution Municipal

Incentive Aid ***	166,126
Statewide Reference Library Resource Grant	\$0
Grant-In-Aid to Institutional Libraries	-
Library Construction Reimbursement	-
Motor Vehicle Excise Tax Reimbursement - Fire Districts	-
Total	\$0

*** In any fiscal year that a municipality does not receive an appropriation pursuant to R.I. General Laws 45-13.2 (Municipal Incentive Aid), the amount that would have been allocated to the municipality will be distributed in the month of May among the other eligible municipalities for that fiscal year.

Fiscal Year 2015 Proposed State Aid to Cities and Towns

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid*	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption**	FY 2015 Total Appropriated State Aid
Barrington	13,387		77,873	341,488	253,456	686,203
Bristol	692,849		109,663	139,595	101,579	1,043,685
Burrillville	112,265		75,644	141,022	192,748	521,679
Central Falls	24,638	197,930	91,844	17,569	87,356	419,337
Charlestown			37,260	47,766	42,696	127,721
Coventry			166,126	222,474	235,735	624,334
Cranston	5,236,467	1,160,322	381,766	539,079	966,785	8,284,419
Cumberland	101		158,223	273,112	235,961	667,396
East Greenwich	204,947		62,403	121,085	90,440	478,874
East Providence	176,390		224,226	363,025	484,524	1,248,166
Exeter			30,874	45,664	89,481	166,018
Foster	372		21,699	31,550	55,664	109,286
Glocester			46,378	71,631	99,703	217,712
Hopkinton			38,721	34,685	66,491	139,896
Jamestown			25,703	87,697	23,683	137,083
Johnston			136,438	124,729	404,093	665,260
Lincoln			100,146	191,018	209,370	500,534
Little Compton			16,614	30,298	14,660	61,571
Middletown			76,967	137,973	73,198	288,137
Narragansett			75,677	122,983	65,718	264,377
Newport	1,101,495		116,689	381,739	84,173	1,684,095
New Shoreham			4,521	78,270	4,089	86,880
North Kingstown	1,941		125,831	273,440	197,458	598,669
North Providence	544,065	948,672	152,463	176,242	375,931	2,197,373
North Smithfield			56,226	63,304	181,965	301,495
Pawtucket	472,601	1,387,409	338,638	329,493	720,887	3,249,028
Portsmouth			82,157	103,554	84,872	270,582
Providence	24,227,138	5,071,751	845,052	1,132,820	1,737,590	33,014,351
Richmond			36,482	26,531	61,243	124,256
Scituate			48,940	95,113	74,943	218,995
Smithfield	537,747		101,774	269,275	275,736	1,184,531
South Kingstown	154,721		144,389	199,345	146,786	645,241
Tiverton			74,510	102,842	63,673	241,025
Warren			50,918	53,916	86,863	191,697
Warwick	1,226,062		394,570	691,943	1,270,121	3,582,696
Westerly	121,833		108,439	255,839	201,730	687,840
West Greenwich			28,597	28,154	53,261	110,012
West Warwick		783,095	138,805	155,644	197,021	1,274,565
Woonsocket	231,391	835,279	196,763	196,505	388,319	1,848,257
Subtotal	\$35,080,409	\$10,384,458	\$5,000,000	\$7,698,411	\$10,000,000	\$68,163,278
Statewide Reference Library Resource Grant				1,012,378		1,012,378
Grant-In-Aid to Institutional Libraries				62,609		62,609
Library Construction Reimbursement				2,331,589		2,331,590
Motor Vehicle Excise Tax Reimbursement - Fire Districts					-	-
Total	\$35,080,409	\$10,384,458	\$5,000,000	\$11,104,987	\$10,000,000	\$71,569,855

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

** Estimate as of 12/12/13. Subject to change in the spring of 2014 once finalized motor vehicle tax rolls are received from cities and towns.

NOTE: All the appropriated and pass through state aid for FY 2015 Proposed is based on FY 2014 Revised data and will change once current data becomes available.

Fiscal Year 2015 Proposed Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax	Hotel Tax*	Meals and Beverage Tax	FY 2015 Total Shared Taxes State Aid	FY 2015 Total Shared & Appropriated Aid
Barrington	205,617	-	148,404	354,022	1,040,225
Bristol	289,555	34,052	360,317	683,924	1,727,609
Burrillville	199,730	-	209,468	409,198	930,876
Central Falls	242,507	-	102,591	345,099	764,436
Charlestown	98,381	19,158	117,928	235,466	363,188
Coventry	438,642	68,715	381,214	888,572	1,512,906
Cranston	1,008,020	9,144	1,615,035	2,632,199	10,916,618
Cumberland	417,774	-	418,217	835,990	1,503,387
East Greenwich	164,770	532	546,085	711,386	1,190,261
East Providence	592,051	35,505	880,760	1,508,316	2,756,482
Exeter	81,520	-	83,930	165,450	331,468
Foster	57,295	89	16,016	73,400	182,685
Glocester	122,456	1,898	78,783	203,137	420,848
Hopkinton	102,239	-	55,751	157,990	297,886
Jamestown	67,867	9,409	83,545	160,821	297,904
Johnston	360,253	7,029	501,587	868,870	1,534,130
Lincoln	264,428	97,301	734,957	1,096,686	1,597,220
Little Compton	43,867	10,413	41,199	95,480	157,051
Middletown	203,225	604,208	649,459	1,456,892	1,745,029
Narragansett	199,818	79,746	540,384	819,947	1,084,324
Newport	308,107	1,839,465	2,064,335	4,211,907	5,896,002
New Shoreham	11,937	262,269	278,201	552,408	639,288
North Kingstown	332,245	72,697	499,111	904,052	1,502,722
North Providence	402,567	-	375,812	778,379	2,975,752
North Smithfield	148,460	3,210	211,130	362,800	664,295
Pawtucket	894,145	47,625	700,761	1,642,530	4,891,558
Portsmouth	216,929	9,175	191,566	417,670	688,252
Providence	2,231,291	1,820,430	4,917,696	8,969,417	41,983,768
Richmond	96,326	3,714	128,437	228,477	352,733
Scituate	129,220	3,393	72,735	205,348	424,343
Smithfield	268,724	132,591	628,350	1,029,665	2,214,196
South Kingstown	381,247	132,107	693,891	1,207,246	1,852,487
Tiverton	196,736	-	203,605	400,342	641,367
Warren	134,444	-	248,669	383,112	574,810
Warwick	1,041,829	968,315	2,523,900	4,534,043	8,116,739
Westerly	286,324	380,840	769,745	1,436,908	2,124,749
West Greenwich	75,508	91,300	112,199	279,007	389,019
West Warwick	366,504	86,050	338,506	791,059	2,065,625
Woonsocket	519,536	62,861	527,242	1,109,639	2,957,896
Subtotal	\$13,202,094	\$6,893,240	\$23,051,521	\$43,146,855	\$111,310,133
Statewide Reference Library Resource Grant (Providence)					1,012,378
Grant-In-Aid to Institutional Libraries					62,609
Library Construction Reimbursement					2,331,590
Motor Vehicle Excise Tax Reimbursement - Fire Districts					-
Total	\$13,202,094	\$6,893,240	\$23,051,521	\$43,146,855	\$114,716,710

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

Changes in Formula Aid - FY 2015 vs. FY 2014 Revised

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	Municipal Incentive Aid (New FY14)	State Library Aid	Motor Vehicle Excise Tax Reimbursement Value of Exemption	Total Appropriated Difference
Barrington	-	-	-	340	0	340
Bristol	-	-	-	9,811	0	9,811
Burrillville	-	-	-	11,458	-	11,458
Central Falls	-	27,308	-	3,547	-	30,855
Charlestown	-	-	-	(71)	-	(71)
Coventry	-	-	166,126	7,159	-	173,285
Cranston	-	(1,160,320)	-	(2,102)	-	(1,162,422)
Cumberland	-	-	-	4,780	-	4,780
East Greenwich	-	-	-	(877)	-	(877)
East Providence	-	-	-	(40,309)	-	(40,309)
Exeter	-	-	-	3,961	-	3,961
Foster	-	-	-	(19)	-	(19)
Glocester	-	-	-	(43)	-	(43)
Hopkinton	-	-	-	601	-	601
Jamestown	-	-	-	7,230	-	7,230
Johnston	-	-	-	4,349	-	4,349
Lincoln	-	-	-	(823)	-	(823)
Little Compton	-	-	-	628	-	628
Middletown	-	-	-	2,407	-	2,407
Narragansett	-	-	-	(72)	-	(72)
Newport	-	-	-	3,213	-	3,213
New Shoreham	-	-	-	(46)	-	(46)
North Kingstown	-	-	-	9,731	-	9,731
North Providence	-	101,884	-	4,492	-	106,376
North Smithfield	-	-	-	(37)	-	(37)
Pawtucket	-	135,401	-	14,248	-	149,648
Portsmouth	-	-	-	108	-	108
Providence	-	642,191	-	(49,959)	-	592,232
Richmond	-	-	-	392	-	392
Scituate	-	-	-	(56)	-	(56)
Smithfield	-	-	-	(384)	-	(384)
South Kingstown	-	-	-	(4,600)	-	(4,600)
Tiverton	-	-	-	8,733	-	8,733
Warren	-	-	-	355	-	355
Warwick	-	-	-	3,575	-	3,575
Westerly	-	-	-	(9,703)	-	(9,703)
West Greenwich	-	-	-	1,028	-	1,028
West Warwick	-	107,320	-	7,874	-	115,194
Woonsocket	-	146,217	-	(918)	-	145,299
Subtotal	\$0	\$0	\$166,126	\$0	\$0	\$166,126

FY14 Redistribution

Municipal Incentive

Aid ***	-	-	-	-	-	-\$166,126
Statewide Reference Library Resource Grant (Providence)						\$0
Grant-In-Aid to Institutional Libraries						\$0
Library Construction Reimbursement						-\$169,076
Motor Vehicle Excise Tax Reimbursement - Fire Districts						-
Total	\$0	\$0	\$0	\$0	\$0	-\$169,076

Changes in Pass Through and All Aid - FY 2015 vs. FY 2014 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	-	-	7,666	7,666	8,006
Bristol	-	3,743	7,200	10,944	20,754
Burrillville	-	-	33,024	33,024	44,482
Central Falls	-	-	(1,542)	(1,542)	29,313
Charlestown	-	(1,165)	7,498	6,332	6,261
Coventry	-	(1,977)	8,667	6,690	179,974
Cranston	-	(54)	96,414	96,360	(1,066,062)
Cumberland	-	-	26,877	26,877	31,657
East Greenwich	-	165	61,279	61,444	60,567
East Providence	-	(148)	62,340	62,191	21,883
Exeter	-	-	7,641	7,641	11,602
Foster	-	(43)	1,411	1,368	1,350
Glocester	-	87	6,036	6,123	6,081
Hopkinton	-	-	6,509	6,509	7,110
Jamestown	-	(813)	(512)	(1,325)	5,905
Johnston	-	481	20,180	20,661	25,010
Lincoln	-	7,387	29,047	36,433	35,610
Little Compton	-	1,657	7,528	9,186	9,813
Middletown	-	(7,836)	17,661	9,826	12,232
Narragansett	-	(362)	(13,722)	(14,083)	(14,156)
Newport	-	112,738	162,209	274,947	278,160
New Shoreham	-	30,783	12,490	43,273	43,227
North Kingstown	-	7,616	18,773	26,389	36,120
North Providence	-	-	29,617	29,617	135,993
North Smithfield	-	641	22,681	23,322	23,285
Pawtucket	-	4,397	4,949	9,345	158,993
Portsmouth	-	768	12,417	13,185	13,292
Providence	-	74,272	308,473	382,745	974,977
Richmond	-	237	7,516	7,753	8,145
Scituate	-	(589)	10,229	9,640	9,584
Smithfield	-	2,143	49,446	51,589	51,205
South Kingstown	-	7,050	47,482	54,531	49,932
Tiverton	-	-	7,405	7,405	16,138
Warren	-	-	(2,299)	(2,299)	(1,944)
Warwick	-	72,448	117,863	190,311	193,886
Westerly	-	48,836	39,518	88,354	78,651
West Greenwich	-	6,722	10,702	17,424	18,452
West Warwick	-	(3,097)	15,066	11,969	127,163
Woonsocket	-	8,860	8,607	17,467	162,766
Subtotal	\$0	\$374,947	\$1,274,344	\$1,649,291	\$1,815,417

FY14 Redistribution

Municipal Incentive Aid

***	-\$166,126
Statewide Reference Library Resource Grant	\$0
Grant-In-Aid to Institutional Libraries	-
Library Construction Reimbursement	-\$169,076
Motor Vehicle Excise Tax Reimbursement - Fire Districts	-

Total	\$0	\$374,947	\$1,274,344	\$1,649,291	\$1,480,215
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