State of Rhode Island and Providence Plantations

## Executive Summary



## Fiscal Year 2009

Donald L. Carcieri, Governor

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\text { Appendix C } \\
\text { Aid to Cities and } \\
\text { Towns }
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## Formula Aid to Cities and Towns

The Governor's FY 2009 budget recommends formula aid to cities and towns totaling $\$ 273.6$ million. This represents a 2.2 percent, or $\$ 6.2$ million decrease from the FY 2008 enacted level of funding. The tables on the following pages display FY 2008 enacted, FY 2008 revised, and FY 2009 recommended levels of funding for formula aid to cities and towns by community. In general, formula state aid programs were level funded from the revised level with the exception of the motor vehicle excise tax reimbursement program which was increased by $3.2 \%$ to reflect increased valuation of exempted vehicles. The narrative below describes each of the programs included on the tables. It should also be noted that updated formula drivers were incorporated for FY 2009. This results in increases and decreases by community depending on changes in relative wealth and other factors which are incorporated in determining entitlements.

General Revenue Sharing - Beginning in FY 1994, one percent of total state tax revenues from the second prior fiscal year was earmarked for general state aid to cities and towns. Beginning in FY 1999, this percentage was to increase annually. In FY 2009 such distribution was to total 3.0 percent of state tax revenues. These funds are distributed based on a legislated formula encompassing per-capita income and the taxes imposed by each city or town for public purposes, excluding amounts allocated to education expenses. The Governor proposes that funding for this program in FY 2009 be set at $\$ 55.0$ million, nearly the same amount as in FY 2008 revised, and to fix future distributions at three percent (3.0\%) of tax revenues in FY 2010 and thereafter. For FY 2009, the entitlements by community have been adjusted to reflect the most current tax and spending data. There have been modest adjustments downward incorporated for four communities so as to eliminate appropriated increased entitlements from FY 2008 enacted.

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 educational institutions, nonprofit hospitals, or any state owned hospital, veteran's facility, or correctional facility. Reimbursement is made for twenty-seven percent of all tax that would have been collected had the property been taxable, prorated to the amount appropriated for a given year. The program has been level funded for FY 2009; however, the entitlements by community have been adjusted to reflect revenue which would have been lost resulting from eligible properties in the statutory reference year.

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 Governor proposes to set the amount of total funding distributed under this program to the amount enacted in the annual appropriations act. Entitlements for FY 2009 by community reflect computations based upon the latest available qualifying data.

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. Although total funding is level funded at the FY 2008 enacted level, distributions by community/library have been calculated based upon the latest available qualifying data from the statutory reference year.

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 $\$ 6,000$

## Formula Aid to Cities and Towns

per vehicle. The FY 2009 budget maintains that $\$ 6,000$ exemption and assumes a $3.2 \%$ growth in the value of exempted vehicles which will be reimbursed by the state. The FY 2009 budget also incorporates the proposal to reimburse only 98 percent of the exemption value in FY 2008 and FY 2009 , reflecting comparability with municipal motor vehicle tax collection rates.

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. 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 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 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. The budget assumes that this pass through aid will increase by $2.6 \%$ for each community compared to the FY 2008 revised projection.

## Fiscal Year 2008 State Aid to Cities and Towns

| City or Town | General <br> Revenue <br> Sharing | Payment In Lieu of Tax Exempt Property | Distressed Community Relief Fund | State Library Aid | Motor Vehicle Excise Tax Reimbursement Value of Exemption | FY 2008 Total Appropriated State Aid |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Barrington | 243,363 | 53,865 | - | 314,971 | 2,946,287 | 3,558,485 |
| Bristol | 991,817 | 560,835 | - | 57,181 | 1,519,761 | 3,129,594 |
| Burrillville | 706,306 | 78,891 | 299,245 | 79,855 | 2,785,388 | 3,949,685 |
| Central Falls | 1,693,857 |  | 300,986 | 66,132 | 1,530,370 | 3,591,345 |
| Charlestown | 407,811 |  |  | 45,568 | 525,676 | 979,055 |
| Coventry | 1,014,646 |  |  | 167,177 | 2,956,856 | 4,138,679 |
| Cranston | 5,428,521 | 3,583,905 |  | 548,485 | 12,367,584 | 21,928,495 |
| Cumberland | 1,560,119 | 139 |  | 240,606 | 2,475,294 | 4,276,158 |
| East Greenwich | 176,808 | 7,940 |  | 102,399 | 1,364,541 | 1,651,687 |
| East Providence | 2,681,452 | 61,629 |  | 499,380 | 6,503,593 | 9,746,053 |
| Exeter | 90,542 |  |  | 28,066 | 994,621 | 1,113,229 |
| Foster | 310,304 | 270 |  | 29,271 | 836,356 | 1,176,201 |
| Glocester | 567,421 | - |  | 64,709 | 1,194,096 | 1,826,225 |
| Hopkinton | 225,882 |  |  | 31,238 | 825,667 | 1,082,787 |
| Jamestown | 146,604 |  |  | 70,379 | 431,308 | 648,292 |
| Johnston | 2,554,218 | - |  | 121,452 | 5,152,508 | 7,828,178 |
| Lincoln | 959,290 |  |  | 172,879 | 2,948,236 | 4,080,405 |
| Little Compton | 105,828 | - |  | 25,425 | 294,918 | 426,171 |
| Middletown | 979,346 | - |  | 149,936 | 1,110,711 | 2,239,993 |
| Narragansett | 882,212 | - |  | 111,496 | 1,251,427 | 2,245,135 |
| Newport | 1,846,695 | 658,326 |  | 346,433 | 1,893,005 | 4,744,459 |
| New Shoreham | 91,497 | - |  | 88,246 | 86,203 | 265,946 |
| North Kingstown | 890,042 | 6,836 |  | 234,608 | 2,874,655 | 4,006,140 |
| North Providence | 2,404,365 | 533,146 | 1,120,853 | 174,550 | 5,023,024 | 9,255,938 |
| North Smithfield | 656,282 | 38,817 |  | 60,768 | 2,018,242 | 2,774,109 |
| Pawtucket | 5,476,767 | 330,377 | 1,573,062 | 395,734 | 10,156,439 | 17,932,378 |
| Portsmouth | 654,697 | - |  | 109,462 | 1,564,269 | 2,328,427 |
| Providence | 15,536,990 | 20,124,158 | 5,294,376 | 1,285,939 | 23,229,041 | 65,470,504 |
| Richmond | 148,322 | 627 |  | 22,769 | 811,759 | 983,477 |
| Scituate | 452,695 | - |  | 93,610 | 1,564,020 | 2,110,324 |
| Smithfield | 1,867,355 | 437,602 |  | 240,145 | 3,556,692 | 6,101,794 |
| South Kingstown | 1,015,804 | 121,138 |  | 194,843 | 2,153,071 | 3,484,855 |
| Tiverton | 646,245 | - |  | 87,145 | 1,409,003 | 2,142,393 |
| Warren | 502,159 | - ${ }^{-}$ |  | 46,087 | 1,132,491 | 1,680,737 |
| Warwick | 4,872,914 | 862,977 |  | 666,767 | 14,003,363 | 20,406,021 |
| Westerly | 757,697 | 132,288 |  | 287,135 | 2,989,956 | 4,167,076 |
| West Greenwich | 223,293 | - |  | 21,394 | 564,034 | 808,721 |
| West Warwick | 1,473,614 | - | 950,453 | 196,189 | 3,152,643 | 5,772,899 |
| Woonsocket | 3,868,095 | 173,199 | 845,483 | 219,987 | 5,427,097 | 10,533,860 |
| Subtotal | \$65,111,876 | 27,766,967 | 10,384,458 | \$7,698,411 | 133,624,205 | \$244,585,915 |
| Statewide Reference Library Resource Grant (Providence) |  |  |  | \$1,012,378 |  | 1,012,378 |
| Library Construction Reimbursement |  |  |  | 2,813,141 |  | 2,813,141 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts |  |  |  |  | 1,875,837 | 1,875,837 |
| Total | \$65,111,876 | \$27,766,967 | \$10,384,458 | \$11,523,930 | \$135,500,042 | \$250,287,271 |

Fiscal Year 2008 Pass Through Aid to Cities \& Towns

| City or Town | Public Service Corporation Tax | Meals and Beverage Tax | FY 2008 Total Shared Taxes State Aid | FY 2008 Total Shared \& Appropriated Aid |
| :---: | :---: | :---: | :---: | :---: |
| Barrington | 165,956 | 108,806 | 274,762 | 3,833,247 |
| Bristol | 221,816 | 282,872 | 504,688 | 3,634,282 |
| Burrillville | 156,192 | 161,699 | 317,891 | 4,267,576 |
| Central Falls | 186,716 | 116,878 | 303,595 | 3,894,940 |
| Charlestown | 77,318 | 114,720 | 192,038 | 1,171,093 |
| Coventry | 332,049 | 324,799 | 656,848 | 4,795,528 |
| Cranston | 782,494 | 1,322,972 | 2,105,466 | 24,033,961 |
| Cumberland | 313,933 | 336,266 | 650,199 | 4,926,357 |
| East Greenwich | 127,677 | 388,789 | 516,466 | 2,168,154 |
| East Providence | 481,518 | 812,988 | 1,294,506 | 11,040,560 |
| Exeter | 59,589 | 50,270 | 109,859 | 1,223,088 |
| Foster | 42,243 | 19,929 | 62,173 | 1,238,374 |
| Glocester | 98,122 | 62,604 | 160,727 | 1,986,952 |
| Hopkinton | 77,193 | 27,973 | 105,166 | 1,187,954 |
| Jamestown | 55,400 | 93,945 | 149,345 | 797,637 |
| Johnston | 278,198 | 413,516 | 691,714 | 8,519,892 |
| Lincoln | 205,799 | 428,481 | 634,280 | 4,714,685 |
| Little Compton | 35,441 | 30,404 | 65,845 | 492,016 |
| Middletown | 171,805 | 510,026 | 681,832 | 2,921,825 |
| Narragansett | 161,330 | 408,207 | 569,537 | 2,814,671 |
| Newport | 262,039 | 1,527,942 | 1,789,981 | 6,534,440 |
| New Shoreham | 9,937 | 178,907 | 188,844 | 454,791 |
| North Kingstown | 259,512 | 378,984 | 638,496 | 4,644,636 |
| North Providence | 320,185 | 421,327 | 741,511 | 9,997,450 |
| North Smithfield | 104,890 | 183,760 | 288,650 | 3,062,760 |
| Pawtucket | 720,845 | 663,986 | 1,384,831 | 19,317,209 |
| Portsmouth | 169,383 | 171,308 | 340,691 | 2,669,118 |
| Providence | 1,712,408 | 4,026,739 | 5,739,147 | 71,209,651 |
| Richmond | 70,903 | 127,089 | 197,992 | 1,181,469 |
| Scituate | 101,885 | 38,177 | 140,062 | 2,250,386 |
| Smithfield | 203,327 | 487,331 | 690,659 | 6,792,452 |
| South Kingstown | 275,088 | 493,282 | 768,370 | 4,253,225 |
| Tiverton | 150,556 | 115,037 | 265,593 | 2,407,985 |
| Warren | 112,258 | 255,602 | 367,860 | 2,048,597 |
| Warwick | 847,803 | 2,404,530 | 3,252,333 | 23,658,354 |
| Westerly | 226,600 | 631,473 | 858,074 | 5,025,149 |
| West Greenwich | 49,855 | 84,035 | 133,890 | 942,611 |
| West Warwick | 292,223 | 410,000 | 702,222 | 6,475,122 |
| Woonsocket | 427,271 | 510,202 | 937,473 | 11,471,334 |
| Subtotal | \$10,347,757 | \$19,125,855 | \$29,473,615 | \$274,059,529 |
| Statewide Reference Library Resource Grant (Providence) |  |  |  | 1,012,378 |
| Library Construction Reimbursement |  |  |  | 2,813,141 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts |  |  |  | 1,875,837 |
| Total |  |  |  | \$279,760,885 |

## Fiscal Year 2008 Revised State Aid to Cities and Towns

| City or Town | General <br> Revenue <br> Sharing | Payment <br> In Lieu of Tax Exempt Property | Distressed Community Relief Fund | State Library Aid | Motor Vehicle <br> Excise Tax <br> Reimbursement <br> Value of Exemption | FY 2008 Total Appropriated State Aid |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Barrington | 206,205 | 53,865 |  | 314,971 | 3,008,871 | 3,583,912 |
| Bristol | 840,384 | 560,835 |  | 57,181 | 1,521,189 | 2,979,589 |
| Burrillville | 597,138 | 78,891 | 299,245 | 79,855 | 2,785,136 | 3,840,265 |
| Central Falls | 1,432,052 | - | 300,986 | 66,132 | 1,510,701 | 3,309,871 |
| Charlestown | 345,546 |  |  | 45,568 | 521,431 | 912,545 |
| Coventry | 859,728 |  |  | 167,177 | 2,952,306 | 3,979,211 |
| Cranston | 4,599,682 | 3,583,905 |  | 548,485 | 12,241,745 | 20,973,817 |
| Cumberland | 1,321,917 | 139 |  | 240,606 | 2,767,479 | 4,330,141 |
| East Greenwich | 149,812 | 7,940 |  | 102,399 | 1,355,447 | 1,615,598 |
| East Providence | 2,272,041 | 61,629 |  | 499,380 | 6,283,312 | 9,116,362 |
| Exeter | 76,718 |  |  | 28,066 | 1,010,207 | 1,114,991 |
| Foster | 262,926 | 270 |  | 29,271 | 838,207 | 1,130,674 |
| Glocester | 480,785 |  |  | 64,709 | 1,214,279 | 1,759,773 |
| Hopkinton | 191,394 |  |  | 31,238 | 840,132 | 1,062,764 |
| Jamestown | 124,221 |  |  | 70,379 | 426,909 | 621,509 |
| Johnston | 2,164,234 |  |  | 121,452 | 5,078,225 | 7,363,911 |
| Lincoln | 812,823 |  |  | 172,879 | 2,923,529 | 3,909,231 |
| Little Compton | 89,670 |  |  | 25,425 | 295,563 | 410,658 |
| Middletown | 829,817 |  |  | 149,936 | 1,090,083 | 2,069,836 |
| Narragansett | 747,514 |  |  | 111,496 | 1,225,392 | 2,084,402 |
| Newport | 1,564,738 | 658,326 |  | 346,433 | 1,850,022 | 4,419,519 |
| New Shoreham | 77,527 |  |  | 88,246 | 86,417 | 252,190 |
| North Kingstown | 754,148 | 6,836 |  | 234,608 | 2,813,829 | 3,809,421 |
| North Providence | 2,032,742 | 533,146 | 1,120,853 | 174,550 | 4,979,357 | 8,840,648 |
| North Smithfield | 556,080 | 38,817 |  | 60,768 | 2,036,436 | 2,692,101 |
| Pawtucket | 4,630,267 | 330,377 | 1,573,062 | 395,734 | 10,057,076 | 16,986,516 |
| Portsmouth | 554,736 |  |  | 109,462 | 1,555,855 | 2,220,053 |
| Providence | 13,135,563 | 20,124,158 | 5,294,376 | 1,285,939 | 23,494,586 | 63,334,622 |
| Richmond | 125,676 | 627 |  | 22,769 | 757,368 | 906,440 |
| Scituate | 383,576 |  |  | 93,610 | 1,572,577 | 2,049,763 |
| Smithfield | 1,582,243 | 437,602 |  | 240,145 | 3,537,577 | 5,797,567 |
| South Kingstown | 860,708 | 121,138 |  | 194,843 | 2,167,848 | 3,344,537 |
| Tiverton | 547,575 |  |  | 87,145 | 1,404,450 | 2,039,170 |
| Warren | 425,488 |  |  | 46,087 | 1,126,195 | 1,597,770 |
| Warwick | 4,128,906 | 862,977 |  | 666,767 | 13,998,167 | 19,656,817 |
| Westerly | 642,010 | 132,288 |  | 287,135 | 3,156,078 | 4,217,511 |
| West Greenwich | 189,200 |  |  | 21,394 | 575,828 | 786,422 |
| West Warwick | 1,245,850 |  | 950,453 | 196,189 | 2,987,738 | 5,380,230 |
| Woonsocket | 3,270,235 | 173,199 | 845,483 | 219,987 | 5,393,158 | 9,902,062 |
| Subtotal | \$55,111,875 | 27,766,967 | \$10,384,458 | \$7,698,411 | 133,440,705 | \$234,402,414 |
| Statewide Reference Library Resource Grant (Providence) |  |  |  | \$1,012,378 |  | 1,012,378 |
| Library Construction Reimbursement |  |  |  | 2,813,141 |  | 2,813,141 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts |  |  |  |  | 1,875,837 | 1,875,837 |
| Total | \$55,111,875 | \$27,766,967 | \$10,384,458 | \$11,523,930 | \$135,316,542 | \$240,103,770 |

Fiscal Year 2008 Pass Through Aid to Cities \& Towns

| City or Town | Public Service Corporation Tax | Meals and Beverage Tax | FY 2008 Total Shared Taxes State Aid | FY 2008 Total Shared \& Appropriated Aid |
| :---: | :---: | :---: | :---: | :---: |
| Barrington | 163,725 | 97,355 | 261,080 | 3,844,991 |
| Bristol | 218,726 | 314,610 | 533,336 | 3,512,924 |
| Burrillville | 153,767 | 163,038 | 316,805 | 4,157,070 |
| Central Falls | 184,256 | 85,211 | 269,467 | 3,579,338 |
| Charlestown | 76,504 | 113,369 | 189,873 | 1,102,418 |
| Coventry | 327,743 | 311,692 | 639,435 | 4,618,646 |
| Cranston | 771,648 | 1,329,706 | 2,101,354 | 23,075,171 |
| Cumberland | 309,948 | 335,721 | 645,669 | 4,975,810 |
| East Greenwich | 126,043 | 374,161 | 500,204 | 2,115,802 |
| East Providence | 473,956 | 695,080 | 1,169,036 | 10,285,398 |
| Exeter | 58,845 | 49,486 | 108,331 | 1,223,321 |
| Foster | 41,605 | 16,547 | 58,152 | 1,188,826 |
| Glocester | 96,839 | 54,881 | 151,720 | 1,911,492 |
| Hopkinton | 76,280 | 47,135 | 123,415 | 1,186,179 |
| Jamestown | 54,728 | 100,559 | 155,287 | 776,796 |
| Johnston | 274,466 | 442,368 | 716,834 | 8,080,745 |
| Lincoln | 203,433 | 570,769 | 774,202 | 4,683,433 |
| Little Compton | 34,976 | 28,489 | 63,465 | 474,123 |
| Middletown | 168,739 | 537,222 | 705,961 | 2,775,797 |
| Narragansett | 159,267 | 366,116 | 525,383 | 2,609,785 |
| Newport | 257,722 | 1,602,080 | 1,859,802 | 6,279,321 |
| New Shoreham | 9,832 | 238,087 | 247,919 | 500,109 |
| North Kingstown | 256,272 | 438,219 | 694,491 | 4,503,912 |
| North Providence | 315,506 | 387,100 | 702,606 | 9,543,254 |
| North Smithfield | 103,361 | 149,003 | 252,364 | 2,944,465 |
| Pawtucket | 710,213 | 616,145 | 1,326,358 | 18,312,874 |
| Portsmouth | 166,938 | 150,933 | 317,871 | 2,537,924 |
| Providence | 1,690,093 | 3,878,564 | 5,568,657 | 68,903,279 |
| Richmond | 70,303 | 100,959 | 171,262 | 1,077,702 |
| Scituate | 100,499 | 45,218 | 145,717 | 2,195,480 |
| Smithfield | 200,658 | 484,183 | 684,841 | 6,482,407 |
| South Kingstown | 271,798 | 472,658 | 744,456 | 4,088,993 |
| Tiverton | 148,549 | 148,070 | 296,619 | 2,335,789 |
| Warren | 110,584 | 229,894 | 340,478 | 1,938,248 |
| Warwick | 835,302 | 2,180,676 | 3,015,978 | 22,672,795 |
| Westerly | 223,564 | 612,366 | 835,930 | 5,053,441 |
| West Greenwich | 49,500 | 76,537 | 126,037 | 912,459 |
| West Warwick | 287,958 | 343,255 | 631,213 | 6,011,443 |
| Woonsocket | 420,766 | 473,363 | 894,129 | 10,796,191 |
| Subtotal | 10,204,912 | 18,660,826 | \$28,865,738 | \$263,268,152 |
| Statewide Reference Library Resource Grant (Providence) |  |  |  | 1,012,378 |
| Library Construction Reimbursement |  |  |  | 2,813,141 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts |  |  |  | 1,875,837 |
| Total |  |  | \$268,969,508 |  |

## Changes in Formula Aid - FY 2008 Revised vs. FY 2008 Enacted

| City or Town | General <br> Revenue <br> Sharing | Payment In Lieu of Tax Exempt Property | Distressed Community Relief Fund | State Library Aid | Motor Vehicle Excise Tax Reimbursement | Total <br> Appropriated Difference |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Barrington | $(37,158)$ | - | - | - | 62,584 | 25,426 |
| Bristol | $(151,433)$ | - | - | - | 1,428 | $(150,005)$ |
| Burrillville | $(109,168)$ | - | - |  | (252) | $(109,420)$ |
| Central Falls | $(261,805)$ | - | - | - | $(19,669)$ | $(281,474)$ |
| Charlestown | $(62,265)$ | - | - | - | $(4,245)$ | $(66,510)$ |
| Coventry | $(154,918)$ | - | - | - | $(4,550)$ | $(159,468)$ |
| Cranston | $(828,839)$ | - | - | - | $(125,839)$ | $(954,678)$ |
| Cumberland | $(238,202)$ | - | - | - | 292,185 | 53,983 |
| East Greenwich | $(26,996)$ | - | - | - | $(9,094)$ | $(36,090)$ |
| East Providence | $(409,411)$ | - | - | - | $(220,281)$ | $(629,692)$ |
| Exeter | $(13,824)$ | - | - | - | 15,586 | 1,762 |
| Foster | $(47,378)$ | - | - | - | 1,851 | $(45,527)$ |
| Glocester | $(86,636)$ | - | - | - | 20,183 | $(66,453)$ |
| Hopkinton | $(34,488)$ | - | - | - | 14,465 | $(20,023)$ |
| Jamestown | $(22,383)$ | - | - | - | $(4,399)$ | $(26,782)$ |
| Johnston | $(389,984)$ | - | - | - | $(74,283)$ | $(464,267)$ |
| Lincoln | $(146,467)$ | - | - | - | $(24,707)$ | $(171,174)$ |
| Little Compton | $(16,158)$ | - | - | - | 645 | $(15,513)$ |
| Middletown | $(149,529)$ | - | - | - | $(20,628)$ | $(170,157)$ |
| Narragansett | $(134,698)$ | - | - | - | $(26,035)$ | $(160,733)$ |
| Newport | $(281,957)$ | - | - | - | $(42,983)$ | $(324,940)$ |
| New Shoreham | $(13,970)$ | - | - | - | 214 | $(13,756)$ |
| North Kingstown | $(135,894)$ | - | - | - | $(60,826)$ | $(196,720)$ |
| North Providence | $(371,623)$ | - | - | - | $(43,667)$ | $(415,290)$ |
| North Smithfield | $(100,202)$ | - | - | - | 18,194 | $(82,008)$ |
| Pawtucket | $(846,500)$ | - | - | - | $(99,363)$ | $(945,863)$ |
| Portsmouth | $(99,961)$ | - | - | - | $(8,414)$ | $(108,375)$ |
| Providence | $(2,401,427)$ | - | - | - | 265,545 | $(2,135,882)$ |
| Richmond | $(22,646)$ | - | - | - | $(54,391)$ | $(77,037)$ |
| Scituate | $(69,119)$ | - | - | - | 8,557 | $(60,562)$ |
| Smithfield | $(285,112)$ | - | - | - | $(19,115)$ | $(304,227)$ |
| South Kingstown | $(155,096)$ | - | - | - | 14,777 | $(140,319)$ |
| Tiverton | $(98,670)$ | - | - | - | $(4,553)$ | $(103,223)$ |
| Warren | $(76,671)$ | - | - | - | $(6,296)$ | $(82,967)$ |
| Warwick | $(744,008)$ | - | - | - | $(5,196)$ | $(749,204)$ |
| Westerly | $(115,687)$ | - | - | - | 166,122 | 50,435 |
| West Greenwich | $(34,093)$ | - | - | - | 11,794 | $(22,299)$ |
| West Warwick | $(227,764)$ | - | - | - | $(164,905)$ | $(392,669)$ |
| Woonsocket | $(597,860)$ | - | - | - | $(33,939)$ | $(631,799)$ |
| Subtotal | $(10,000,000)$ | \$0 | \$0 | \$0 | (\$183,500) | (\$10,183,501) |
| Statewide Reference Library Resource Grant (Providence) <br> Library Construction Reimbursement <br> Motor Vehicle Excise Tax Reimbursement - Fire Districts |  |  |  | 42,056 | - | 42,056 |
|  |  |  |  | $(36,306)$ | - | $(36,306)$ |
|  |  |  |  | - | - | - |
| Total | (\$10,000,000) | \$0 | \$0 | \$5,750 | (\$183,500) | (\$10,177,751) |

Changes in Pass Through and All Aid - FY 2008 Rev vs FY 2008 Enacted

| City or Town | Public Service <br> Corporation Tax | Meals and Beverage Tax | Total <br> Pass Through State Aid Difference | Total <br> All State Aid Difference |
| :---: | :---: | :---: | :---: | :---: |
| Barrington | $(2,231)$ | $(11,451)$ | $(13,682)$ | 11,745 |
| Bristol | $(3,090)$ | 31,738 | 28,648 | $(121,357)$ |
| Burrillville | $(2,425)$ | 1,340 | $(1,085)$ | $(110,505)$ |
| Central Falls | $(2,460)$ | $(31,667)$ | $(34,128)$ | $(315,602)$ |
| Charlestown | (814) | $(1,351)$ | $(2,165)$ | $(68,675)$ |
| Coventry | $(4,306)$ | $(13,107)$ | $(17,413)$ | $(176,881)$ |
| Cranston | $(10,846)$ | 6,734 | $(4,112)$ | $(958,791)$ |
| Cumberland | $(3,985)$ | (545) | $(4,530)$ | 49,453 |
| East Greenwich | $(1,634)$ | $(14,628)$ | $(16,262)$ | $(52,352)$ |
| East Providence | $(7,562)$ | $(117,908)$ | $(125,470)$ | $(755,161)$ |
| Exeter | (744) | (785) | $(1,529)$ | 233 |
| Foster | (638) | $(3,383)$ | $(4,021)$ | $(49,548)$ |
| Glocester | $(1,283)$ | $(7,724)$ | $(9,007)$ | $(75,460)$ |
| Hopkinton | (913) | 19,162 | 18,249 | $(1,774)$ |
| Jamestown | (672) | 6,613 | 5,942 | $(20,841)$ |
| Johnston | $(3,732)$ | 28,851 | 25,120 | $(439,147)$ |
| Lincoln | $(2,366)$ | 142,288 | 139,923 | $(31,251)$ |
| Little Compton | (465) | $(1,914)$ | $(2,379)$ | $(17,893)$ |
| Middletown | $(3,066)$ | 27,196 | 24,130 | $(146,028)$ |
| Narragansett | $(2,063)$ | $(42,090)$ | $(44,154)$ | $(204,887)$ |
| Newport | $(4,317)$ | 74,138 | 69,821 | $(255,119)$ |
| New Shoreham | (105) | 59,180 | 59,075 | 45,318 |
| North Kingstown | $(3,240)$ | 59,235 | 55,995 | $(140,724)$ |
| North Providence | $(4,679)$ | $(34,226)$ | $(38,905)$ | $(454,195)$ |
| North Smithfield | $(1,529)$ | $(34,757)$ | $(36,287)$ | $(118,295)$ |
| Pawtucket | $(10,632)$ | $(47,841)$ | $(58,473)$ | $(1,004,335)$ |
| Portsmouth | $(2,445)$ | $(20,374)$ | $(22,819)$ | $(131,194)$ |
| Providence | $(22,315)$ | $(148,175)$ | $(170,490)$ | $(2,306,372)$ |
| Richmond | (600) | $(26,129)$ | $(26,730)$ | $(103,766)$ |
| Scituate | $(1,386)$ | 7,041 | 5,655 | $(54,907)$ |
| Smithfield | $(2,669)$ | $(3,148)$ | $(5,818)$ | $(310,045)$ |
| South Kingstown | $(3,290)$ | $(20,624)$ | $(23,914)$ | $(164,233)$ |
| Tiverton | $(2,007)$ | 33,034 | 31,027 | $(72,197)$ |
| Warren | $(1,674)$ | $(25,708)$ | $(27,382)$ | $(110,349)$ |
| Warwick | $(12,501)$ | $(223,854)$ | $(236,355)$ | $(985,559)$ |
| Westerly | $(3,036)$ | $(19,108)$ | $(22,144)$ | 28,291 |
| West Greenwich | (355) | $(7,498)$ | $(7,853)$ | $(30,152)$ |
| West Warwick | $(4,265)$ | $(66,745)$ | $(71,010)$ | $(463,679)$ |
| Woonsocket | $(6,505)$ | $(36,839)$ | $(43,344)$ | $(675,143)$ |
| Subtotal | $\mathbf{( \$ 1 4 2 , 8 4 7 )}$ | $\mathbf{( \$ 4 6 5 , 0 2 9 )}$ | $(\$ 607,876)$ | (\$10,791,377) |

Statewide Reference Library Resource Grant (Providence)
Library Construction Reimbursement
Motor Vehicle Excise Tax Reimbursement - Fire Districts

## Fiscal Year 2009 State Aid to Cities and Towns

| City or Town | General <br> Revenue <br> Sharing | Payment <br> In Lieu of Tax Exempt Property | Distressed Community Relief Fund | State Library Aid | Motor Vehicle <br> Excise Tax <br> Reimbursement <br> Value of Exemption | FY 2009 Total Appropriated State Aid |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Barrington | 216,234 | 49,199 |  | 317,722 | 3,105,155 | 3,688,310 |
| Bristol | 864,188 | 584,813 |  | 57,817 | 1,569,867 | 3,076,685 |
| Burrillville | 668,947 | 73,011 | 504,713 | 80,245 | 2,874,260 | 4,201,176 |
| Central Falls | 1,432,052 | 20,927 | 288,852 | 77,237 | 1,559,044 | 3,378,112 |
| Charlestown | 352,494 |  |  | 45,205 | 538,116 | 935,815 |
| Coventry | 782,528 |  |  | 186,831 | 3,046,780 | 4,016,139 |
| Cranston | 4,155,762 | 3,820,082 |  | 572,241 | 12,633,481 | 21,181,566 |
| Cumberland | 1,103,654 | 140 |  | 248,544 | 2,856,038 | 4,208,376 |
| East Greenwich | 177,367 | 8,008 |  | 105,141 | 1,398,821 | 1,689,337 |
| East Providence | 2,688,856 | 60,645 |  | 467,926 | 6,484,378 | 9,701,805 |
| Exeter | 39,429 |  |  | 32,415 | 1,042,533 | 1,114,377 |
| Foster | 235,970 | 437 |  | 33,195 | 865,030 | 1,134,632 |
| Glocester | 495,177 |  |  | 65,133 | 1,253,136 | 1,813,446 |
| Hopkinton | 227,065 |  |  | 28,963 | 867,017 | 1,123,045 |
| Jamestown | 136,846 |  |  | 71,068 | 440,570 | 648,484 |
| Johnston | 2,164,904 |  |  | 122,433 | 5,240,728 | 7,528,065 |
| Lincoln | 792,759 |  |  | 174,946 | 3,017,082 | 3,984,787 |
| Little Compton | 106,193 |  |  | 25,296 | 305,021 | 436,510 |
| Middletown | 834,794 |  |  | 143,075 | 1,124,966 | 2,102,835 |
| Narragansett | 717,780 |  |  | 117,559 | 1,264,605 | 2,099,944 |
| Newport | 1,485,559 | 753,317 |  | 348,867 | 1,909,223 | 4,496,966 |
| New Shoreham | 77,551 |  |  | 92,970 | 89,183 | 259,704 |
| North Kingstown | 709,085 | 6,591 |  | 234,918 | 2,903,871 | 3,854,465 |
| North Providence | 2,177,880 | 513,661 | 1,024,798 | 178,999 | 5,138,697 | 9,034,035 |
| North Smithfield | 521,072 | 48,733 |  | 58,075 | 2,101,602 | 2,729,482 |
| Pawtucket | 4,955,929 | 353,035 | 1,499,940 | 409,610 | 10,378,902 | 17,597,416 |
| Portsmouth | 505,140 |  |  | 103,586 | 1,605,642 | 2,214,368 |
| Providence | 13,135,563 | 19,570,192 | 5,299,786 | 1,239,749 | 24,246,412 | 63,491,702 |
| Richmond | 88,937 |  |  | 25,637 | 781,604 | 896,178 |
| Scituate | 368,509 |  |  | 91,895 | 1,622,899 | 2,083,303 |
| Smithfield | 1,582,733 | 466,237 |  | 236,390 | 3,650,779 | 5,936,139 |
| South Kingstown | 817,311 | 118,511 |  | 189,662 | 2,237,219 | 3,362,703 |
| Tiverton | 492,063 |  |  | 86,606 | 1,449,392 | 2,028,061 |
| Warren | 431,817 |  |  | 44,050 | 1,162,233 | 1,638,100 |
| Warwick | 4,046,449 | 1,028,280 |  | 675,910 | 14,446,109 | 20,196,748 |
| Westerly | 703,826 | 127,296 |  | 281,881 | 3,257,073 | 4,370,076 |
| West Greenwich | 150,833 |  |  | 22,136 | 594,255 | 767,224 |
| West Warwick | 1,302,377 |  | 935,710 | 190,207 | 3,083,345 | 5,511,639 |
| Woonsocket | 3,270,235 | 163,852 | 830,661 | 214,271 | 5,565,739 | 10,044,758 |
| Subtotal | 55,015,867 | \$27,766,967 | 10,384,458 | \$7,698,411 | 137,710,808 | \$238,576,512 |
| Statewide Reference Library Resource Grant (Providence) |  |  |  | 1,012,378 |  | 1,012,378 |
| Library Construction Reimbursement |  |  |  | 2,765,729 |  | 2,765,729 |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts |  |  |  |  | 1,875,837 | 1,875,837 |
| Total | \$55,015,867 | \$27,766,967 | \$10,384,458 | \$11,476,518 | \$139,586,645 | \$244,230,456 |

## Fiscal Year 2009 Pass Through Aid to Cities \& Towns

| City or Town | $\begin{array}{c}\text { Public Service } \\ \text { Corporation } \\ \text { Tax }\end{array}$ | $\begin{array}{c}\text { Meals and } \\ \text { Beverage } \\ \text { Tax }\end{array}$ | $\begin{array}{c}\text { FY 2009 Total } \\ \text { Shared Taxes } \\ \text { State Aid }\end{array}$ | $\begin{array}{c}\text { FY 2009 Total } \\ \text { Shared \& \& }\end{array}$ |
| :--- | ---: | ---: | ---: | ---: |
|  |  |  |  |  |
| Apropriated Aid |  |  |  |  |$]$| Barrington |
| :--- |
| Bristol |

## Changes in Formula Aid - FY 2009 vs. FY 2008 Revised

| City or Town | General <br> Revenue <br> Sharing | Payment <br> In Lieu of Tax Exempt Property | Distressed <br> Community Relief Fund | State Library Aid | Motor Vehicle <br> Excise Tax Reimbursement | Total <br> Appropriated Difference |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Barrington | 10,029 | $(4,666)$ | - | 2,752 | 96,284 | 104,399 |
| Bristol | 23,804 | 23,978 | - | 637 | 48,678 | 97,097 |
| Burrillville | 71,809 | $(5,880)$ | 205,468 | 390 | 89,124 | 360,911 |
| Central Falls | - | 20,927 | $(12,134)$ | 11,105 | 48,343 | 68,241 |
| Charlestown | 6,948 | - | - | (363) | 16,685 | 23,270 |
| Coventry | $(77,200)$ | - | - | 19,654 | 94,474 | 36,928 |
| Cranston | $(443,920)$ | 236,177 | - | 23,756 | 391,736 | 207,749 |
| Cumberland | $(218,263)$ | 1 | - | 7,938 | 88,559 | $(121,765)$ |
| East Greenwich | 27,555 | 68 | - | 2,742 | 43,374 | 73,739 |
| East Providence | 416,815 | (984) | - | $(31,454)$ | 201,066 | 585,443 |
| Exeter | $(37,289)$ | - | - | 4,349 | 32,326 | (614) |
| Foster | $(26,956)$ | 167 | - | 3,924 | 26,823 | 3,958 |
| Glocester | 14,392 | - | - | 425 | 38,857 | 53,674 |
| Hopkinton | 35,671 | - | - | $(2,275)$ | 26,885 | 60,281 |
| Jamestown | 12,625 | - | - | 689 | 13,661 | 26,975 |
| Johnston | 670 | - | - | 981 | 162,503 | 164,154 |
| Lincoln | $(20,064)$ | - | - | 2,067 | 93,553 | 75,556 |
| Little Compton | 16,523 | - | - | (129) | 9,458 | 25,852 |
| Middletown | 4,977 | - | - | $(6,861)$ | 34,883 | 32,999 |
| Narragansett | $(29,734)$ | - | - | 6,064 | 39,213 | 15,543 |
| Newport | $(79,179)$ | 94,991 | - | 2,434 | 59,201 | 77,447 |
| New Shoreham | 24 | - | - | 4,724 | 2,766 | 7,514 |
| North Kingstown | $(45,063)$ | (245) | - | 310 | 90,042 | 45,044 |
| North Providence | 145,138 | $(19,485)$ | $(96,055)$ | 4,449 | 159,340 | 193,387 |
| North Smithfield | $(35,008)$ | 9,916 | - | $(2,693)$ | 65,166 | 37,381 |
| Pawtucket | 325,662 | 22,658 | $(73,122)$ | 13,876 | 321,826 | 610,900 |
| Portsmouth | $(49,596)$ | - | - | $(5,876)$ | 49,787 | $(5,685)$ |
| Providence | - | $(553,966)$ | 5,410 | $(46,190)$ | 751,826 | 157,080 |
| Richmond | $(36,739)$ | (627) | - | 2,868 | 24,236 | $(10,262)$ |
| Scituate | $(15,067)$ | - | - | $(1,715)$ | 50,322 | 33,541 |
| Smithfield | 490 | 28,635 | - | $(3,755)$ | 113,202 | 138,573 |
| South Kingstown | $(43,397)$ | $(2,627)$ | - | $(5,181)$ | 69,371 | 18,167 |
| Tiverton | $(55,512)$ | - | - | (539) | 44,942 | $(11,109)$ |
| Warren | 6,329 | - | - | $(2,037)$ | 36,038 | 40,330 |
| Warwick | $(82,457)$ | 165,303 | - | 9,143 | 447,942 | 539,931 |
| Westerly | 61,816 | $(4,992)$ | - | $(5,254)$ | 100,995 | 152,565 |
| West Greenwich | $(38,367)$ | - | - | 742 | 18,427 | $(19,198)$ |
| West Warwick | 56,527 | - | $(14,743)$ | $(5,982)$ | 95,607 | 131,409 |
| Woonsocket | - | $(9,347)$ | $(14,822)$ | $(5,716)$ | 172,581 | 142,696 |
| Subtotal | $(\$ 96,008)$ | \$0 | \$0 | \$0 | \$4,270,102 | \$4,174,098 |
| Statewide Reference Library Resource Grant (Providence) |  |  |  | 42,056 | - | 42,056 |
| Library Construction Reimbursement |  |  |  | $(36,306)$ | - | $(36,306)$ |
| Motor Vehicle Excise Tax Reimbursement - Fire Districts |  |  |  | - | - | - |
| Total | $(\$ 96,008)$ | \$0 | \$0 | \$5,750 | \$4,270,102 | \$4,179,848 |

Changes in Pass Through and All Aid - FY 2009 vs. FY 2008 Revised

| City or Town | Public Service <br> Corporation <br> Tax |  | Meals and <br> Beverage <br> Tax | Total <br> Pass Through <br> State Aid <br> Difference |
| :--- | ---: | ---: | ---: | ---: |

