

State of Rhode Island and Providence Plantations

Executive Summary



Fiscal Year 2012

Lincoln D. Chafee, Governor

Appendix C

Aid to Cities and Towns

Formula Aid to Cities and Towns

The Governor's FY 2012 budget recommends formula aid to cities and towns totaling \$114.5 million. This represents a 28.1 percent, or \$25.1 million increase from the FY 2011 enacted level of funding. The tables on the following pages display the FY 2009 and FY 2010 actuals, the FY 2011 enacted, the FY 2011 revised, and the FY 2012 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 tax phase-out program. 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 were incorporated for FY 2012. This results in increases and decreases by community depending on changes in relative wealth and other factors which are incorporated in determining entitlements.

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 2011 and FY 2012, 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 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. For FY 2011, the Governor recommends level funding the program as no growth is forecasted and for FY 2012 the Governor recommends \$19.3 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 educational institutions, 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 taxable. The Governor's recommendation is to level fund the program at the FY 2011 enacted level of \$27.6 million for the FY 2011 revised and FY 2012 budgets. 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 amount of total funding distributed under this program is based on the amount enacted in the annual appropriations act. Entitlements for FY 2011 and FY 2012 by community reflect computations based upon the latest available qualifying data. For the FY 2011 revised budget, an additional amount of \$5.2 million is provided for a total of \$15.6 million and in FY 2012 a total of \$10.4 million is provided.

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

Formula Aid to Cities and Towns

Assembly enacted legislation that mandates a \$500 exemption for which the state will reimburse municipalities and 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 2011 enacted level of \$10.0 million for the FY 2011 revised and the FY 2012 budget.

Municipal Accountability Stability Transparency Fund - The Municipal Accountability, Stability and Transparency (MAST) Fund is a new fund proposed for FY 2012 to help enhance fiscally prudent budgeting practices for cities and towns, and address unfunded liabilities for pensions and Post Employment Benefits Other Than Pensions (OPEB). Cities and towns will receive additional state aid starting in FY 2012, and thereafter, if they comply with certain requirements as set forth in statute. The Governor recommends \$19.3 million in FY 2012 for this program. The following tables reflect this new fund under appropriated aid. Although the funding is included in the appropriations act as a restricted receipt, funds will only be disbursed to communities complying with the requirements set forth in statute.

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 2011 enacted level of \$8.7 million for the FY 2011 revised and FY 2012 budgets. Although total funding is level funded at the FY 2011 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.

Central Falls Stabilization Payment - The Governor's recommendation includes a Central Falls Stabilization Payment of \$1.8 million for the FY 2011 revised and \$4.9 million in the FY 2012 budget.

Fiscal Year 2011 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	Municipal Accountability Stability Transparency Fund	FY 2011 Total Appropriated State Aid
Barrington	48,984	-	323,140	245,208	-	617,332
Bristol	580,241	-	106,449	117,205	-	803,895
Burrillville	66,573	708,688	124,196	214,709	-	1,114,166
Central Falls	19,158	363,633	76,712	84,330	-	543,833
Charlestown	-	-	46,444	41,218	-	87,662
Coventry	-	-	198,364	225,597	-	423,961
Cranston	4,239,850	-	564,855	951,625	-	5,756,330
Cumberland	109	-	242,455	216,513	-	459,077
East Greenwich	7,599	-	107,800	123,478	-	238,877
East Providence	91,188	1,114,116	454,240	445,084	-	2,104,628
Exeter	-	-	32,685	82,437	-	115,122
Foster	417	-	34,283	69,333	-	104,033
Glocester	-	-	68,546	94,919	-	163,465
Hopkinton	-	-	28,903	65,621	-	94,524
Jamestown	-	-	76,368	36,685	-	113,053
Johnston	-	-	96,481	382,377	-	478,858
Lincoln	-	-	179,391	236,662	-	416,053
Little Compton	-	-	26,702	23,548	-	50,250
Middletown	-	-	123,398	89,262	-	212,660
Narragansett	-	-	113,169	95,791	-	208,960
Newport	833,229	-	94,072	138,612	-	1,065,913
New Shoreham	-	-	364,548	8,132	-	372,680
North Kingstown	5,803	-	246,625	228,200	-	480,628
North Providence	456,364	510,516	154,613	350,127	-	1,471,619
North Smithfield	-	-	61,584	173,847	-	235,431
Pawtucket	377,406	2,321,986	398,156	664,782	-	3,762,330
Portsmouth	-	-	99,917	109,483	-	209,400
Providence	19,097,871	7,954,890	1,201,916	1,617,922	-	29,872,599
Richmond	-	-	21,874	60,200	-	82,074
Scituate	-	-	92,532	127,207	-	219,739
Smithfield	429,064	-	254,642	281,936	-	965,642
South Kingstown	124,230	-	205,999	172,163	-	502,392
Tiverton	-	-	90,485	108,700	-	199,185
Warren	-	-	51,162	82,773	-	133,935
Warwick	957,595	-	657,409	1,156,532	-	2,771,536
Westerly	110,040	-	24,649	230,697	-	365,386
West Greenwich	-	-	171,415	49,532	-	220,947
West Warwick	-	1,394,669	287,122	223,933	-	1,905,724
Woonsocket	134,688	1,208,188	195,110	373,623	-	1,911,609
Subtotal	\$27,580,409	\$15,576,687	\$7,698,411	\$10,000,000	-	\$60,855,507
Statewide Reference Library Resource Grant (Providence)				1,012,378		1,012,378
Library Construction Reimbursement				2,492,974		2,492,974
Motor Vehicle Excise Tax Reimbursement - Fire Districts				-		-
Total	\$27,580,409	\$15,576,687	\$11,203,763	\$13,505,352	-	\$64,360,859

Fiscal Year 2011 Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax	Meals and Beverage Tax	FY 2010 Total Shared Taxes State Aid	FY 2011 Total Shared & Appropriated Aid
Barrington	182,103	135,553	317,656	934,988
Bristol	243,277	303,168	546,445	1,350,339
Burrillville	171,027	172,887	343,914	1,458,080
Central Falls	204,938	88,173	293,111	836,944
Charlestown	85,091	97,087	182,178	269,840
Coventry	364,531	333,263	697,794	1,121,755
Cranston	858,263	1,321,908	2,180,171	7,936,501
Cumberland	344,739	350,310	695,049	1,154,126
East Greenwich	140,191	428,133	568,324	807,201
East Providence	527,156	729,001	1,256,157	3,360,785
Exeter	65,451	71,128	136,579	251,701
Foster	46,276	17,376	63,652	167,685
Glocester	107,709	54,010	161,719	325,184
Hopkinton	84,842	43,754	128,596	223,120
Jamestown	60,871	80,395	141,266	254,319
Johnston	305,274	429,028	734,302	1,213,159
Lincoln	226,267	609,715	835,982	1,252,035
Little Compton	38,902	39,576	78,478	128,728
Middletown	187,679	561,285	748,964	961,623
Narragansett	177,144	460,758	637,902	846,862
Newport	286,651	1,526,834	1,813,485	2,879,398
New Shoreham	10,935	225,939	236,874	609,554
North Kingstown	285,038	419,321	704,359	1,184,987
North Providence	350,921	344,523	695,444	2,167,063
North Smithfield	114,963	160,440	275,403	510,835
Pawtucket	789,933	633,198	1,423,131	5,185,460
Portsmouth	185,676	166,628	352,304	561,704
Providence	1,879,801	3,961,890	5,841,691	35,714,290
Richmond	78,194	102,635	180,829	262,904
Scituate	111,780	52,460	164,240	383,979
Smithfield	223,182	513,546	736,728	1,702,371
South Kingstown	302,307	536,657	838,964	1,341,356
Tiverton	165,223	151,924	317,147	516,332
Warren	122,997	202,368	325,365	459,300
Warwick	929,063	2,151,135	3,080,198	5,851,733
Westerly	248,658	593,704	842,362	1,207,748
West Greenwich	55,056	95,914	150,970	371,917
West Warwick	320,280	322,737	643,017	2,548,741
Woonsocket	467,996	494,686	962,682	2,874,291
Subtotal	\$11,350,385	\$18,983,046	\$30,333,431	\$91,188,938
Statewide Reference Library Resource Grant (Providence)				1,012,378
Library Construction Reimbursement				2,492,974
Motor Vehicle Excise Tax Reimbursement - Fire Districts				-
Total				\$94,694,290

Changes in Formula Aid - FY 2011 Revised vs. FY 2011 Enacted

City or Town	Payment In Lieu of Tax Exempt Property	Distressed Community Relief Fund	State Library Aid	Motor Vehicle Excise Tax Reimbursement	Municipal Accountability Stability Transparency Fund	Total Appropriated Difference
Barrington	-	-	2,443	3,156	-	5,599
Bristol	-	-	805	1,510	-	2,315
Burrillville	-	221,068	939	5,045	-	227,052
Central Falls	-	96,061	580	(551)	-	96,089
Charlestown	-	-	351	886	-	1,237
Coventry	-	-	1,500	3,837	-	5,337
Cranston	-	-	4,270	16,375	-	20,645
Cumberland	-	-	1,833	2,822	-	4,655
East Greenwich	-	-	815	761	-	1,576
East Providence	-	356,511	3,434	(1,556)	-	358,388
Exeter	-	-	247	3,677	-	3,924
Foster	-	-	260	1,324	-	1,584
Glocester	-	-	518	1,592	-	2,110
Hopkinton	-	-	218	1,410	-	1,628
Jamestown	-	-	577	93	-	670
Johnston	-	-	729	(5,752)	-	(5,023)
Lincoln	-	-	1,356	4,810	-	6,166
Little Compton	-	-	202	(1,744)	-	(1,542)
Middletown	-	-	933	(454)	-	479
Narragansett	-	-	856	(2,079)	-	(1,223)
Newport	-	-	711	(2,429)	-	(1,718)
New Shoreham	-	-	2,756	493	-	3,249
North Kingstown	-	-	1,865	4,797	-	6,662
North Providence	-	-	1,169	(8,246)	-	(7,077)
North Smithfield	-	-	465	4,176	-	4,641
Pawtucket	-	804,431	3,010	(7,729)	-	799,712
Portsmouth	-	-	755	2,889	-	3,644
Providence	-	2,843,627	(49,116)	(118,107)	-	2,676,404
Richmond	-	-	165	2,061	-	2,226
Scituate	-	-	699	3,458	-	4,157
Smithfield	-	-	1,926	2,499	-	4,425
South Kingstown	-	-	1,557	2,903	-	4,460
Tiverton	-	-	684	694	-	1,378
Warren	-	-	387	557	-	944
Warwick	-	-	4,971	82,412	-	87,383
Westerly	-	-	186	1,050	-	1,236
West Greenwich	-	-	1,297	416	-	1,713
West Warwick	-	468,985	2,172	(3,243)	-	467,913
Woonsocket	-	401,547	1,475	(3,808)	-	399,214
Subtotal	-	\$5,192,229	-	-	-	\$5,192,229
Statewide Reference Library Resource Grant (Providence)				-		-
Library Construction Reimbursement				(105,059)		(105,059)
Motor Vehicle Excise Tax Reimbursement - Fire Districts				-		-
Total	-	\$5,192,229	-	(105,059)		\$5,087,170

Changes in Pass Through and All Aid - FY 2011 Rev vs. FY 2011 Enacted

City or Town	Public Service Corporation Tax	Meals and Beverage Tax	Total Pass Through State Aid Difference	Total All State Aid Difference
Barrington	-	16,374	16,374	21,973
Bristol	-	(15,380)	(15,380)	(13,065)
Burrillville	-	5,921	5,921	232,973
Central Falls	-	5,510	5,510	101,600
Charlestown	-	(1,799)	(1,799)	(561)
Coventry	-	434	434	5,771
Cranston	-	4,581	4,581	25,225
Cumberland	-	3,762	3,762	8,417
East Greenwich	-	38,323	38,323	39,899
East Providence	-	18,207	18,207	376,596
Exeter	-	8,046	8,046	11,971
Foster	-	(470)	(470)	1,114
Glocester	-	(3,551)	(3,551)	(1,442)
Hopkinton	-	3,875	3,875	5,503
Jamestown	-	15,154	15,154	15,824
Johnston	-	22,054	22,054	17,031
Lincoln	-	24,675	24,675	30,840
Little Compton	-	11,999	11,999	10,457
Middletown	-	(5,464)	(5,464)	(4,985)
Narragansett	-	(13,210)	(13,210)	(14,433)
Newport	-	(25,998)	(25,998)	(27,716)
New Shoreham	-	17,329	17,329	20,578
North Kingstown	-	(11,486)	(11,486)	(4,824)
North Providence	-	(20,826)	(20,826)	(27,902)
North Smithfield	-	5,064	5,064	9,706
Pawtucket	-	(7,444)	(7,444)	792,268
Portsmouth	-	7,135	7,135	10,779
Providence	-	49,615	49,615	2,726,019
Richmond	-	1,177	1,177	3,404
Scituate	-	(2,576)	(2,576)	1,581
Smithfield	-	33,391	33,391	37,816
South Kingstown	-	19,977	19,977	24,437
Tiverton	-	5,568	5,568	6,946
Warren	-	(2,848)	(2,848)	(1,905)
Warwick	-	(48,072)	(48,072)	39,310
Westerly	-	3,753	3,753	4,989
West Greenwich	-	16,383	16,383	18,096
West Warwick	-	(7,994)	(7,994)	459,920
Woonsocket	-	3,624	3,624	402,838
Subtotal	-	\$174,815	\$174,815	\$5,367,044
Statewide Reference Library Resource Grant (Providence)				-
Library Construction Reimbursement				(105,059)
Motor Vehicle Excise Tax Reimbursement - Fire Districts				-
Total		\$174,815	\$174,815	\$5,261,985

Fiscal Year 2012 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	Municipal Accountability Stability Transparency Fund	FY 2012 Total Appropriated State Aid
Barrington	45,230		323,140	245,208	72,326	685,904
Bristol	596,405		106,449	117,205	294,761	1,114,819
Burrillville	96,105	243,867	124,196	214,709	209,443	888,320
Central Falls	19,923	293,509	76,712	84,330	502,285	976,759
Charlestown	-		46,444	41,218	121,199	208,861
Coventry	-		198,364	225,597	301,545	725,506
Cranston	4,007,827		564,855	951,625	1,613,317	7,137,624
Cumberland	103		242,455	216,513	463,656	922,728
East Greenwich	7,274		107,800	123,478	52,546	291,098
East Providence	127,899	757,468	454,240	445,084	796,907	2,581,599
Exeter	-		32,685	82,437	26,908	142,031
Foster	396		34,283	69,333	92,221	196,233
Glocester	-		68,546	94,919	168,633	332,098
Hopkinton	-		28,903	65,621	67,131	161,655
Jamestown	-		76,368	36,685	43,570	156,622
Johnston	-		96,481	382,377	759,095	1,237,953
Lincoln	-		179,391	236,662	285,094	701,147
Little Compton	-		26,702	23,548	31,451	81,701
Middletown	-		123,398	89,262	291,055	503,714
Narragansett	-		113,169	95,791	262,187	471,147
Newport	777,862		94,072	138,612	548,824	1,559,370
New Shoreham	-		364,548	8,132	27,192	399,872
North Kingstown	1,652		246,625	228,200	264,514	740,991
North Providence	421,392	624,043	154,613	350,127	712,975	2,263,149
North Smithfield	-		61,584	173,847	195,042	430,473
Pawtucket	362,900	1,534,272	398,156	664,782	1,624,044	4,584,154
Portsmouth	-		99,917	109,483	194,571	403,971
Providence	19,267,541	5,143,906	1,201,916	1,617,922	4,607,238	31,838,524
Richmond	-		21,874	60,200	44,080	126,154
Scituate	-		92,532	127,207	134,538	354,277
Smithfield	444,580		254,642	281,936	554,964	1,536,122
South Kingstown	133,925		205,999	172,163	301,889	813,976
Tiverton	-		90,485	108,700	192,059	391,244
Warren	-		51,162	82,773	149,238	283,172
Warwick	1,034,893		657,409	1,156,532	1,448,195	4,297,028
Westerly	107,319		24,649	230,697	225,182	587,847
West Greenwich	-		171,415	49,532	66,361	287,309
West Warwick	-	900,192	287,122	223,933	436,976	1,848,223
Woonsocket	127,183	887,201	195,110	373,623	1,147,020	2,730,136
Subtotal	\$27,580,409	\$10,384,458	\$7,698,411	\$10,000,000	\$19,330,231	\$74,993,509
Statewide Reference Library Resource Grant (Providence)				1,012,378		1,012,378
Library Construction Reimbursement				2,821,772		2,821,772
Motor Vehicle Excise Tax Reimbursement - Fire Districts				-		-
Total	\$27,580,409	\$10,384,458	\$11,532,561	\$13,834,150	\$19,330,231	\$78,827,659

Fiscal Year 2012 Pass Through Aid to Cities & Towns

City or Town	Public Service Corporation Tax	Meals and Beverage Tax	FY 2011 Total Shared Taxes State Aid	FY 2012 Total Shared & Appropriated Aid
Barrington	182,103	138,032	320,135	1,006,039
Bristol	243,277	308,712	551,989	1,666,809
Burrillville	171,027	176,049	347,076	1,235,396
Central Falls	204,938	89,786	294,724	1,271,483
Charlestown	85,091	98,863	183,954	392,815
Coventry	364,531	339,358	703,889	1,429,395
Cranston	858,263	1,346,084	2,204,347	9,341,971
Cumberland	344,739	356,716	701,455	1,624,183
East Greenwich	140,191	435,964	576,155	867,252
East Providence	527,156	742,334	1,269,490	3,851,089
Exeter	65,451	72,429	137,880	279,910
Foster	46,276	17,694	63,970	260,202
Glocester	107,709	54,998	162,707	494,805
Hopkinton	84,842	44,555	129,397	291,051
Jamestown	60,871	81,866	142,737	299,359
Johnston	305,274	436,874	742,148	1,980,101
Lincoln	226,267	620,867	847,134	1,548,281
Little Compton	38,902	40,300	79,202	160,903
Middletown	187,679	571,550	759,229	1,262,943
Narragansett	177,144	469,185	646,329	1,117,475
Newport	286,651	1,554,758	1,841,409	3,400,779
New Shoreham	10,935	230,071	241,006	640,878
North Kingstown	285,038	426,990	712,028	1,453,019
North Providence	350,921	350,824	701,745	2,964,893
North Smithfield	114,963	163,375	278,338	708,811
Pawtucket	789,933	644,778	1,434,711	6,018,865
Portsmouth	185,676	169,675	355,351	759,322
Providence	1,879,801	4,034,350	5,914,151	37,752,675
Richmond	78,194	104,512	182,706	308,861
Scituate	111,780	53,419	165,199	519,476
Smithfield	223,182	522,939	746,121	2,282,243
South Kingstown	302,307	546,472	848,779	1,662,755
Tiverton	165,223	154,703	319,926	711,170
Warren	122,997	206,069	329,066	612,239
Warwick	929,063	2,190,477	3,119,540	7,416,569
Westerly	248,658	604,562	853,220	1,441,067
West Greenwich	55,056	97,668	152,724	440,033
West Warwick	320,280	328,640	648,920	2,497,143
Woonsocket	467,996	503,734	971,730	3,701,866
Subtotal	\$11,350,385	\$19,330,231	\$30,680,616	\$105,674,125
Statewide Reference Library Resource Grant (Providence)				1,012,378
Library Construction Reimbursement				2,821,772
Motor Vehicle Excise Tax Reimbursement - Fire Districts				-
Total				\$109,508,275

Changes in Formula Aid - FY 2012 vs. FY 2011 Revised

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	Municipal Accountability Stability Transparency Fund	Total Appropriated Difference
Barrington	(3,754)	-	-	-	72,326	68,572
Bristol	16,164	-	-	-	294,761	310,925
Burrillville	29,532	(464,821)	-	-	209,443	(225,846)
Central Falls	765	(70,125)	-	-	502,285	432,926
Charlestown	-	-	-	-	121,199	121,199
Coventry	-	-	-	-	301,545	301,545
Cranston	(232,023)	-	-	-	1,613,317	1,381,294
Cumberland	(6)	-	-	-	463,656	463,650
East Greenwich	(325)	-	-	-	52,546	52,221
East Providence	36,711	(356,647)	-	-	796,907	476,971
Exeter	-	-	-	-	26,908	26,908
Foster	(21)	-	-	-	92,221	92,200
Glocester	-	-	-	-	168,633	168,633
Hopkinton	-	-	-	-	67,131	67,131
Jamestown	-	-	-	-	43,570	43,570
Johnston	-	-	-	-	759,095	759,095
Lincoln	-	-	-	-	285,094	285,094
Little Compton	-	-	-	-	31,451	31,451
Middletown	-	-	-	-	291,055	291,055
Narragansett	-	-	-	-	262,187	262,187
Newport	(55,367)	-	-	-	548,824	493,457
New Shoreham	-	-	-	-	27,192	27,192
North Kingstown	(4,151)	-	-	-	264,514	260,363
North Providence	(34,972)	113,527	-	-	712,975	791,529
North Smithfield	-	-	-	-	195,042	195,042
Pawtucket	(14,506)	(787,714)	-	-	1,624,044	821,824
Portsmouth	-	-	-	-	194,571	194,571
Providence	169,670	(2,810,984)	-	-	4,607,238	1,965,925
Richmond	-	-	-	-	44,080	44,080
Scituate	-	-	-	-	134,538	134,538
Smithfield	15,516	-	-	-	554,964	570,480
South Kingstown	9,695	-	-	-	301,889	311,584
Tiverton	-	-	-	-	192,059	192,059
Warren	-	-	-	-	149,238	149,238
Warwick	77,298	-	-	-	1,448,195	1,525,493
Westerly	(2,721)	-	-	-	225,182	222,461
West Greenwich	-	-	-	-	66,361	66,361
West Warwick	-	(494,477)	-	-	436,976	(57,501)
Woonsocket	(7,505)	(320,987)	-	-	1,147,020	818,527
Subtotal	-	(\$5,192,229)	-	-	\$19,330,231	\$14,138,002
Statewide Reference Library Resource Grant (Providence)				-		-
Library Construction Reimbursement				328,798		328,798
Motor Vehicle Excise Tax Reimbursement - Fire Districts				-		-
Total	-	(\$5,192,229)	\$328,798	-	\$19,330,231	\$14,466,800

Changes in Pass Through and All Aid - FY 2012 vs. FY 2011 Revised

City or Town	Public Service Corporation Tax	Meals and Beverage Tax	Total Pass Through State Aid Difference	Total All State Aid Difference
Barrington	-	2,479	2,479	71,051
Bristol	-	5,545	5,545	316,469
Burrillville	-	3,162	3,162	(222,684)
Central Falls	-	1,613	1,613	434,538
Charlestown	-	1,776	1,776	122,975
Coventry	-	6,095	6,095	307,641
Cranston	-	24,177	24,177	1,405,470
Cumberland	-	6,407	6,407	470,057
East Greenwich	-	7,830	7,830	60,051
East Providence	-	13,333	13,333	490,304
Exeter	-	1,301	1,301	28,209
Foster	-	318	318	92,517
Glocester	-	988	988	169,621
Hopkinton	-	800	800	67,931
Jamestown	-	1,470	1,470	45,040
Johnston	-	7,847	7,847	766,942
Lincoln	-	11,151	11,151	296,245
Little Compton	-	724	724	32,175
Middletown	-	10,265	10,265	301,320
Narragansett	-	8,427	8,427	270,614
Newport	-	27,925	27,925	521,381
New Shoreham	-	4,132	4,132	31,324
North Kingstown	-	7,669	7,669	268,032
North Providence	-	6,301	6,301	797,830
North Smithfield	-	2,934	2,934	197,976
Pawtucket	-	11,581	11,581	833,405
Portsmouth	-	3,047	3,047	197,619
Providence	-	72,460	72,460	2,038,385
Richmond	-	1,877	1,877	45,957
Scituate	-	959	959	135,497
Smithfield	-	9,392	9,392	579,872
South Kingstown	-	9,815	9,815	321,400
Tiverton	-	2,779	2,779	194,838
Warren	-	3,701	3,701	152,939
Warwick	-	39,343	39,343	1,564,835
Westerly	-	10,858	10,858	233,319
West Greenwich	-	1,754	1,754	68,116
West Warwick	-	5,903	5,903	(51,599)
Woonsocket	-	9,047	9,047	827,575
Subtotal	-	\$347,185	\$347,185	\$14,485,187
Statewide Reference Library Resource Grant (Providence)				-
Library Construction Reimbursement				328,798
Motor Vehicle Excise Tax Reimbursement - Fire Districts				-
Total		\$347,185	\$347,185	\$14,813,985

Summary of Formula Aid to Cities and Towns

	FY 2009 Actual	FY 2010 Actual	FY 2011 Enacted	FY 2011 Revised	FY 2012 Recommend
Public Service Corporation Tax	9,204,590	10,194,401	11,350,385	11,350,385	11,350,385
Meals and Beverage Tax	18,808,231	18,983,046	18,808,231	18,808,231	19,330,231
Payment In Lieu of Taxes (PILOT)	27,580,239	27,580,407	27,580,409	27,580,409	27,580,409
Total Miscellaneous Aid	\$55,593,060	\$56,757,854	\$57,739,025	\$57,739,025	\$58,261,025
General Revenue Sharing	25,000,000	-	-	-	-
Total State Aid to Cities and Towns	\$25,000,000	-	-	-	-
Central Falls Stabilization Payment	-	-	-	1,800,000	4,900,000
Dist. Comm. - General Appropriation	10,384,458	10,384,458	10,384,458	15,576,687	10,384,458
Total Distressed Communities Aid	\$10,384,458	\$10,384,458	\$10,384,458	\$17,376,687	\$15,284,458
Motor Vehicle Tax Phase-out Program ¹	135,376,122	117,179,992	10,000,000	10,000,000	10,000,000
Total Motor Vehicle Tax Phase-out Prog.	\$135,376,122	\$117,179,992	\$10,000,000	\$10,000,000	\$10,000,000
Municipal Accountability Stability Transparency Fund	-	-	-	-	19,330,231
Total - Municipal Accountability Stability Transparency Fund	-	-	-	-	\$19,330,231
Subtotal Formula Aid - All Sources	\$226,353,640	\$184,322,304	\$78,123,483	\$85,115,712	\$102,875,714
Percent Change from prior year	-11.98%	-18.57%	-65.49%	-53.82%	20.87%
Resource Sharing & Library Aid ²	8,773,284	8,773,023	8,773,398	8,773,398	8,773,398
Library Construction Aid	2,587,447	2,739,488	2,492,974	2,492,974	2,821,772
Total Library Aid	\$11,360,731	\$11,512,511	\$11,266,372	\$11,266,372	\$11,595,170
Property Revaluation Program	1,044,654	1,531,211	790,000	790,000	1,125,000
Total Other Aid	\$1,044,654	\$1,531,211	\$790,000	\$790,000	\$1,125,000
Total Aid	\$238,759,025	\$197,366,026	\$90,179,855	\$97,172,084	\$115,595,884
Percent Change from prior year	-11.46%	-17.34%	-62.23%	-50.77%	18.96%

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.