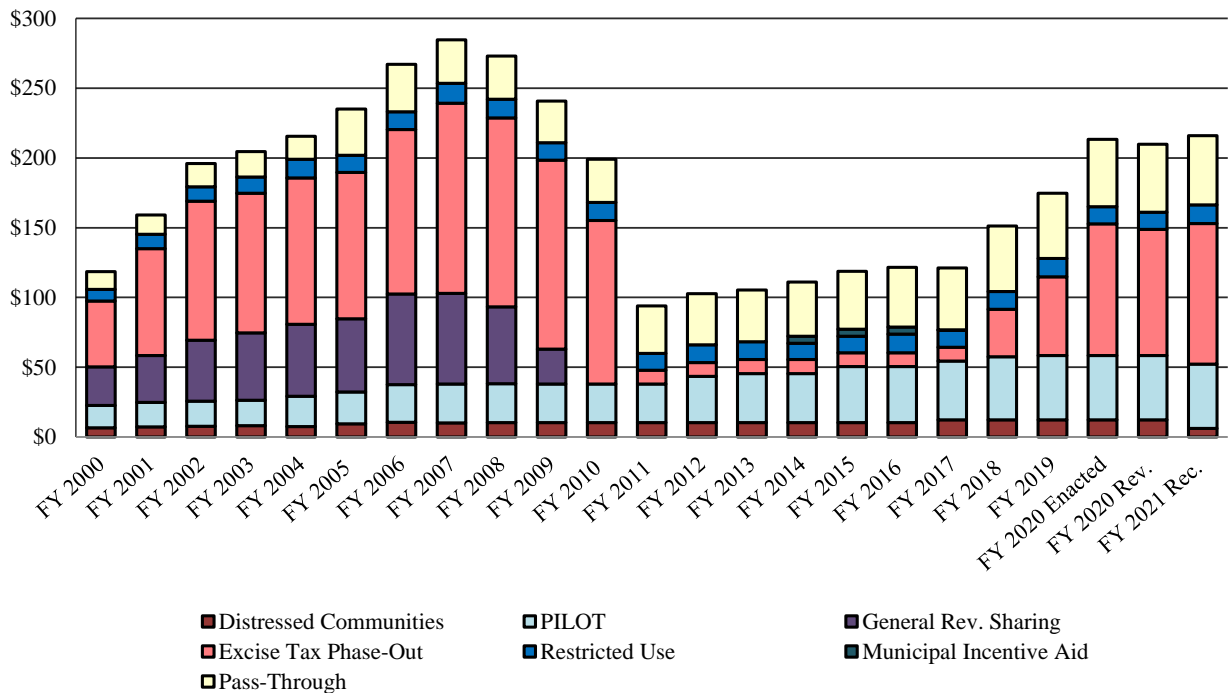

State Aid to Local Government

State Aid to Local Governments

Introduction

The Governor recommends state aid to cities and towns totaling \$161.0 million for FY 2020 and \$166.4 million for FY 2021. Revised funding for general aid programs in FY 2020 includes \$148.7 million, which is \$4.0 million less than enacted. Funding for general aid programs in FY 2021 totals \$153.0 million, \$0.3 million more than enacted. The recommendation for restricted use programs includes \$12.3 million for FY 2020, \$0.1 million more than enacted and \$13.4 million for FY 2021. Local communities also receive revenues from other local taxes, which the state collects and passes through to the communities. This includes \$48.7 million for FY 2020 and \$49.5 million for FY 2021, which is \$0.5 million and \$1.2 million more than enacted, respectively.

The following graph shows historical funding data, in millions and includes the allocation by program from FY 2000 through the Governor’s recommendation for FY 2021.



The major changes included in the Governor’s aid proposal are discussed on the following pages, followed by tables that show recommended distribution of general aid and restricted aid programs by community. Though not a state aid program, there are also tables for the public service corporations’ tax collections, a local levy collected at the state level for efficiency purposes and returned to local governments. It should be noted that the FY 2021 recommendation for the Motor Vehicle Excise Tax phase-out will require data updates not reflected in the distributions. Those updates will likely change allocations to each community.

General. The Governor recommends \$148.7 million for FY 2020 and \$153.0 million for FY 2021 for general state aid programs to local governments.

| Fiscal Year | 2000 | 2005 | 2010 | 2015 | 2020 Enacted | 2020 Gov. Rev. | Rev. Diff. | 2021 Gov. Rec. | Rec. Diff. |
|---|-----------------|-----------------|-----------------|----------------|-----------------|-------------------|-----------------|-------------------|---------------|
| General Aid - State Sources | | | | | | | | | |
| Distressed Communities | \$ 6.6 | \$ 9.5 | \$ 10.4 | \$ 10.4 | \$ 12.4 | \$ 12.4 | \$ - | \$ 6.2 | \$ (6.2) |
| PILOT | 16.1 | 22.7 | 27.6 | 40.1 | 46.1 | 46.1 | - | 46.1 | - |
| Excise Tax Phase-Out | 47.3 | 105.0 | 117.2 | 10.0 | 94.3 | 90.3 | (4.0) | 100.7 | 6.5 |
| Municipal Incentive Aid | - | - | - | 5.0 | - | - | - | - | - |
| General Rev. Sharing | 27.6 | 52.4 | - | - | - | - | - | - | - |
| Subtotal | \$ 97.5 | \$ 189.7 | \$ 155.1 | \$ 65.5 | \$ 152.7 | \$ 148.7 | \$ (4.0) | \$ 153.0 | \$ 0.3 |
| Restricted Use Aid - State Sources | | | | | | | | | |
| Library Resource Aid | \$ 5.7 | \$ 8.1 | \$ 8.8 | \$ 8.8 | \$ 9.6 | \$ 9.6 | \$ - | \$ 9.6 | \$ - |
| Library Const. Aid | 1.6 | 2.5 | 2.6 | 2.3 | 1.9 | 1.9 | - | 2.7 | 0.8 |
| Police & Fire Incentive | 0.9 | 1.1 | - | - | - | - | - | - | - |
| Prop. Val. Reimb. | 0.0 | 0.6 | 1.6 | 0.7 | 0.7 | 0.7 | 0.1 | 1.1 | 0.4 |
| Oversight Reimbursement | - | - | - | 0.1 | 0.1 | 0.1 | - | - | (0.1) |
| Subtotal | \$ 8.2 | \$ 12.3 | \$ 13.0 | \$ 11.9 | \$ 12.2 | \$ 12.3 | \$ 0.1 | \$ 13.4 | \$ 1.1 |
| Total - State Sources | \$ 105.7 | \$ 202.0 | \$ 168.2 | \$ 77.4 | \$ 165.0 | \$ 161.0 | \$ (4.0) | \$ 166.4 | \$ 1.4 |
| Other Aid - Pass-Through | | | | | | | | | |
| Public Service Corp. | \$ 12.8 | \$ 14.6 | \$ 10.2 | \$ 14.3 | \$ 13.3 | \$ 13.3 | \$ - | \$ 13.3 | \$ - |
| Meals and Beverage Tax | - | 17.8 | 19.0 | 23.9 | 29.8 | 30.2 | 0.3 | 30.8 | 0.9 |
| Local Hotel Taxes | \$ - | 0.6 | 1.7 | 3.4 | 5.1 | 5.2 | 0.1 | 5.4 | 0.3 |
| Total - Other Aid | \$ 12.8 | \$ 33.1 | \$ 30.9 | \$ 41.6 | \$ 48.3 | \$ 48.7 | \$ 0.5 | \$ 49.5 | \$ 1.2 |

\$ in millions

- **Distressed Communities Relief Fund.** The Governor recommends \$6.2 million, half of the enacted level for the Distressed Communities Relief Fund. Communities' aid distribution is based on updated qualifying tax levies and reflects a total of seven funded communities; there is a redistribution of funding among qualifying communities based on that total.

- **Payment in Lieu of Taxes Program.** The Governor recommends the enacted level of \$46.1 million for FY 2021 for the Payment in Lieu of Taxes program that reimburses municipalities for property taxes that would have been due on real property exempted from taxation by state law, including property owned by private nonprofit higher educational institutions, nonprofit hospitals, or any state-owned hospital, veterans' residential facility, or correctional facility. Municipalities may be reimbursed up to 27.0 percent of the tax that would have been collected if the property had been taxable, subject to appropriation. If the appropriation is less than the necessary amount, the reimbursements are ratably reduced. The enacted budget provides \$46.1 million, a reimbursement rate of 26.6 percent of the value. The FY 2021 recommendation is \$1.5 million less than full funding based on updated data. The proposed reimbursement rate is 26.2 percent.

The Governor's budget includes legislation to provide that portions of non-profit higher education and hospital properties which are not used exclusively for educational or hospital activities, are not exempt from taxation. This creates the possibility of new future tax revenues in some cases for some communities.

- **Motor Vehicle Excise Tax Phase-Out.** The Governor's budget funds the Motor Vehicle Excise Tax Phase-Out program at \$90.3 million for FY 2020 and \$100.7 million for FY 2021. The FY 2020 revised recommendation is \$4.0 million less than enacted based on updated data. For FY 2021, the recommendation is \$11.8 million less than estimated need under current law, and \$10.4 million more than the revised amount. The 2017 Assembly restarted the phase-out, which had been frozen for several years with incremental changes to different elements of the local tax collection. For FY 2021, the rate cap remains at \$35 per \$1,000 assessed, consistent with FY 2020; changes include lowering the assessed value from 85.0 percent to 80.0 percent and raising the minimum exemption by \$1,000 to \$4,000. As of FY 2018, cars older than 15 years old are no longer taxed. The tax is eliminated as of FY 2024.

The Governor's budget includes legislation to extend the phase-out five additional years. It uses the same rate cap for FY 2021, but lowers the assessed value to 82.5 percent, and raises the minimum exemption to \$3,800 for FY 2021.

- ***Municipal Incentive Aid.*** The program has not been funded since FY 2016.
- ***Library Resource Sharing Aid.*** The Governor recommends the enacted amount of \$9.6 million for library aid. Current law allows 25.0 percent reimbursement of second prior year expenditures, subject to appropriation. The funding level represents a 21.7 percent reimbursement; the enacted budget represents 22.1 percent.
- ***Library Construction Aid.*** The Governor provides \$2.7 million to fully fund library construction aid requirements. The state reimburses libraries up to half of the total costs for eligible projects on an installment basis, for a period of up to 20 years. The payments do not begin until the state fiscal year following the completion, acceptance, and audit of the project.
- ***Property Valuation Reimbursement.*** The Governor recommends \$1.1 million for FY 2021 to reimburse communities conducting property valuation updates. For FY 2020, the recommendation is \$0.7 million to reflect the reappropriation of the unused FY 2019 allocation based on the current schedule of reimbursement.
- ***Oversight Reimbursement.*** The Governor's recommendation excludes \$50,697 provided in the enacted budget for oversight reimbursement. The program provides reimbursements of 50.0 percent of the cost of a financial advisor position to communities no longer under state Fiscal Stability Act oversight. This reflects the anticipated end of oversight for Woonsocket in March 2020.
- ***Public Service Corporation Tax.*** The FY 2021 budget assumes the state will collect and distribute the revenues estimated at \$13.3 million of property taxes from public service corporations on behalf of municipalities and pass that back to them. A final figure will be calculated in spring 2020 when updated data is available. The 2009 Assembly adopted the Governor's recommendation to require the tax rate applied to the tangible personal property of public service corporations not be less than the prior year.
- ***Administrative Fee on Locals.*** The Governor's budget proposes to retain a 2.0 percent administrative fee from tax levies collected at the state level that are passed back to local governments. These include 1.0 percent local Meals and Beverage tax, Hotel taxes, and a portion of the Real Estate Conveyance tax. There is already a 0.75 percent deduction from the Public Service Corporation tax collections the state collects on behalf of municipalities.

State Aid

State aid can be classified into *general* state aid and *restricted use* aid. *General* aid payments made to municipalities can be used for general budget use or as reimbursement for costs incurred. Examples include: distressed communities relief, payments in lieu of taxes, and motor vehicle excise tax phase-out payments. The general purpose of these programs is to relieve pressure on local property taxes by providing revenues from the state's broad based taxes to local governments.

Restricted use aid includes payments made to a municipality for a specific purpose or payments to non-governmental entities providing a public service, including library aid. The largest source of restricted aid is education aid, not included here. This information is shown separately in the Education Aid report in this publication.

Pass-through aid in the form of the Public Service Corporation, 1.0 percent local Meals and Beverage, and 1.0 percent hotel tax are listed as state aid. These funds are not paid from state sources. For efficiency of collections, the Division of Taxation collects this local levy at the state level and returns the collections back to the local governments. The Governor’s budget includes legislation permitting the Division of Taxation to retain a 2.0 percent administrative fee from the local hotel, meals and beverage, and Real Estate Conveyance tax revenues collected and passed-through to municipalities. There is already a 0.75 percent deduction from the Public Service Corporation tax collections.

General State Aid

Distressed Communities Relief Program. The Distressed Communities Relief program was established in 1990 to provide assistance to the communities with the highest property tax burdens relative to the wealth of the taxpayers.

| Rankings | Central Falls | Cranston | North Providence | Pawtucket | Providence | West Warwick | Woonsocket |
|----------------------------|---------------|----------|------------------|-----------|------------|--------------|------------|
| FY 2018 | | | | | | | |
| Levy/Full Value | 2 | 8 | 6 | 7 | 3 | 5 | 1 |
| Per Capita Income 2015 | 1 | 7 | 9 | 2 | 4 | 5 | 3 |
| Personal Income/Full Value | 1 | 16 | 3 | 4 | 12 | 5 | 2 |
| Full Value Per Capita | 1 | 11 | 6 | 3 | 4 | 5 | 2 |
| Qualifying Rankings | 4 | 2 | 3 | 4 | 3 | 4 | 4 |
| FY 2019 | | | | | | | |
| Levy/Full Value | 2 | 7 | 4 | 8 | 3 | 6 | 1 |
| Per Capita Income 2016 | 1 | 7 | 11 | 4 | 3 | 5 | 2 |
| Personal Income/Full Value | 1 | 10 | 3 | 4 | 15 | 6 | 2 |
| Full Value Per Capita | 1 | 7 | 6 | 3 | 4 | 5 | 2 |
| Qualifying Rankings | 4 | 3 | 3 | 4 | 3 | 4 | 4 |
| FY 2020 | | | | | | | |
| Levy/Full Value | 3 | 5 | 6 | 8 | 2 | 4 | 1 |
| Per Capita Income 2017 | 1 | 7 | 9 | 3 | 4 | 5 | 2 |
| Personal Income/Full Value | 1 | 9 | 4 | 3 | 11 | 6 | 2 |
| Full Value Per Capita | 1 | 7 | 6 | 3 | 4 | 5 | 2 |
| Qualifying Rankings | 4 | 3 | 3 | 4 | 3 | 4 | 4 |
| FY 2021 | | | | | | | |
| Levy/Full Value | 4 | 5 | 7 | 6 | 3 | 2 | 1 |
| Per Capita Income 2018 | 1 | 7 | 9 | 4 | 3 | 5 | 2 |
| Personal Income/Full Value | 1 | 6 | 4 | 3 | 17 | 5 | 2 |
| Full Value Per Capita | 1 | 6 | 7 | 3 | 5 | 4 | 2 |
| Qualifying Rankings | 4 | 4 | 3 | 4 | 3 | 4 | 4 |

The 2005 Assembly increased eligibility for FY 2006 to any community falling into the lowest 20.0 percent for at least three of four indices to be eligible for assistance under the Distressed Communities Relief program.

Dedicated funding for the program was from \$0.30 of the \$2.00 real estate transfer tax collected for each \$500 or fractional part of the purchase price of property sold, \$5.0 million from state appropriations, and 0.19 percent of all net terminal income from video lottery. The 2007 Assembly adopted the Governor’s recommendation to convert the real estate conveyance portion to general revenues and make the program subject to appropriation. Distributions from only video lottery terminal revenues were shared equally among qualifying communities.

The 2012 Assembly adopted legislation allowing municipalities to receive the entirety of their distressed aid payments in August. Payments had been made twice a year in August and March.

Historically, a majority of the funds, \$9.6 million, was distributed on a weighted allocation and legislation was included in past budgets to allow \$0.8 million previously linked to lottery revenues to be shared equally among the communities. Since FY 2014, all of the funds are distributed on a weighted basis. The program had been level funded at \$10.4 million from FY 2008 until the 2016 Assembly increased funding to \$12.4 million. Payments are made in August each year.

The 2016 Assembly enacted legislation requiring that all communities qualifying as distressed participate in the Division of Taxation's refund offset program to collect taxes owed. Current law provides that if the Assembly appropriates more than the enacted level for the program, distressed communities will receive shares, even if they are receiving a transition payment.

The Governor recommends \$6.2 million, half of the enacted level of \$12.4 million for the Distressed Communities Relief program. Communities' aid distribution is based on updated qualifying tax levies.

Most funds are distributed based on the ratio of an eligible municipality's tax levy to the total tax levy of all eligible municipalities. However, when a new community qualifies, that community receives 50.0 percent of current law requirements the first year it qualifies. The remaining 50.0 percent is distributed to the other distressed communities proportionately. When a community falls out of the program, it receives a one-time transition payment of 50.0 percent of the prior year requirement exclusive of any reduction for first year qualification. No community is in transition for FY 2021.

Payment in Lieu of Taxes (PILOT). This program reimburses cities and towns for property taxes, which would have been due on real property owned by private nonprofit higher educational institutions or nonprofit hospitals, or any state-owned hospital, veterans' residential facility or correctional facility, which is exempt from taxation by state law. Municipalities may be reimbursed up to 27.0 percent of the tax that would have been collected if the property had been taxable, subject to appropriation. The state makes one payment to communities in July of each year. If the appropriation is less than the necessary amount, the reimbursements are ratably reduced. The Governor recommends the enacted amount of \$46.1 million for FY 2021, which is \$1.5 million less than full funding based on updated data, and reflects a reimbursement rate of 26.2 percent; the FY 2020 reimbursement is equivalent to 26.6 percent.

The Governor's budget includes legislation to specify that portions of non-profit higher education and hospital properties which are not exclusively used for educational or hospital activities are not exempt from taxation; this includes vacant lots regardless of improvements. This creates the possibility of new future tax revenues in some cases for some communities. The legislation also provides that if an institution has made a voluntary payment to a municipality in lieu of taxation, its liability shall be reduced by that amount; or that municipalities are empowered to waive or reduce the amount levied pursuant to a payment in lieu of taxes, or establish a minimum filing threshold. With the removal of tax exempt status of some properties, future payments under this aid program will be affected. The program only allows for aid on tax exempt properties, but uses data from prior years.

Motor Vehicle Excise Tax Phase-Out. The 1998 General Assembly enacted legislation to eliminate the motor vehicles excise tax over a period of seven years. The exemption is a reduction in the assessed value subject to taxation. Cities and towns are paid by the state for the lost taxes due to the exemptions and local vehicle tax rates were frozen to the FY 1998 level. Annually, the state makes four quarterly payments to the communities in the months of August, November, February and May.

The 2010 Assembly provided \$117.2 million to fund the program at 88.0 percent of the amount that would have been due in FY 2010. It also enacted legislation that mandates a \$500 exemption for which the state will reimburse municipalities an amount subject to appropriation for FY 2011 and thereafter. It had been funded at \$10.0 million until FY 2018. Municipalities could provide an additional exemption which was not subject to reimbursement. The Assembly removed the prohibition on taxing the difference when the

value of a vehicle is higher than assessed in the prior fiscal year, and allowed motor vehicle rates and ratios of assessment to be less than earlier levels, which were frozen. The Assembly also restored fire districts' authority to levy a motor vehicles excise tax and excluded them from reimbursements.

The 2017 Assembly enacted legislation to restart the phase-out. Over time, the law incrementally reduces the maximum tax rate levied and percentage of assessed value, while increasing the minimum exemption. The legislation also exempts cars older than 15 years from taxation, a change from the prior exemption of 25 years. For FY 2021, the rate cap remains at \$35 per \$1,000 assessed; changes include lowering the assessed value from 85.0 percent to 80.0 percent and raising the minimum exemption by \$1,000 to \$4,000. Cars older than 15 years are no longer taxed. Under current law the tax is eliminated as of FY 2024.

The Governor's budget includes legislation to complete the phase-out a different way. It uses the same rate cap for FY 2021, but lowers the assessed value to just 82.5 percent, and raises the minimum exemption to only \$3,800 for FY 2021. It extends the phase-out through FY 2028, delaying the elimination five years. The recommended budget provides \$100.7 million for FY 2021 which is \$11.8 million less than estimated to be required under current law. For FY 2020, it includes \$90.3 million, \$4.0 million less than enacted based on updated data; the FY 2021 recommendation is \$10.4 million more than the revised amount. Proposed changes by component are shown in the table below.

| Fiscal Year | No Tax After Age | Current Law | | | 2020-H 7171 | | | Change to Current Law | | |
|-------------|------------------|----------------------|-------------------------|-----------------|-------------------|-------------------------|-----------------|-----------------------|-------------------------|-----------------|
| | | % of Retail Value | Cap on Rate per \$1,000 | Exemption Floor | % of Retail Value | Cap on Rate per \$1,000 | Exemption Floor | % of Retail Value | Cap on Rate per \$1,000 | Exemption Floor |
| 2017 | 25 | 100.0% | \$ - | \$ 500 | 100.0% | \$ - | \$ 500 | - | \$ - | \$ - |
| 2018 | 15 | 95.0% | \$ 60 | \$ 1,000 | 95.0% | \$ 60 | \$ 1,000 | - | \$ - | \$ - |
| 2019 | 15 | 90.0% | \$ 50 | \$ 2,000 | 90.0% | \$ 50 | \$ 2,000 | - | \$ - | \$ - |
| 2020 | 15 | 85.0% | \$ 35 | \$ 3,000 | 85.0% | \$ 35 | \$ 3,000 | - | \$ - | \$ - |
| 2021 | 15 | 80.0% | \$ 35 | \$ 4,000 | 82.5% | \$ 35 | \$ 3,800 | 2.5% | \$ - | \$ (200) |
| 2022 | 15 | 75.0% | \$ 30 | \$ 5,000 | 80.0% | \$ 33 | \$ 4,000 | 5.0% | \$ 3 | \$ (1,000) |
| 2023 | 15 | 70.0% | \$ 20 | \$ 6,000 | 77.5% | \$ 31 | \$ 4,500 | 7.5% | \$ 11 | \$ (1,500) |
| 2024 | 15 | | | | 75.0% | \$ 27 | \$ 5,000 | 75.0% | \$ 27 | \$ 5,000 |
| 2025 | 15 | | | | 72.5% | \$ 23 | \$ 5,500 | 72.5% | \$ 23 | \$ 5,500 |
| 2026 | 15 | <i>No Tax Levied</i> | | | 70.0% | \$ 19 | \$ 6,000 | 70.0% | \$ 19 | \$ 6,000 |
| 2027 | 15 | | | | 67.5% | \$ 15 | \$ 7,000 | 67.5% | \$ 15 | \$ 7,000 |
| 2028 | 15 | | | | 65.0% | \$ 10 | \$ 7,500 | 65.0% | \$ 10 | \$ 7,500 |
| 2029 | | <i>No Tax Levied</i> | | | | | | | | |

Municipal Incentive Aid. The Municipal Incentive Aid program, which encouraged sustainable funding of retirement plans and reduction of unfunded liabilities was conceived as a three-year program. FY 2016 was the third and final year. For FY 2016, Johnston did not meet the funding requirements for eligibility and its payment was reappropriated to FY 2017. The final FY 2017 budget included the reappropriated FY 2016 Johnston aid but as Johnston remained ineligible, its share was redistributed amongst the other communities in May 2017.

Aid was distributed on the basis of the most recent estimate of population of each municipality as a share of the total state population, as reported by the Bureau of the Census in the year the payment is made. Program payments were made in March of each year. If a municipality was not eligible to receive aid, its share may have been reappropriated to the following fiscal year. To receive the prior and current years' share of aid, the municipality had to meet the funding requirements for both years.

General Revenue Sharing. Beginning in FY 1994, a portion of total state tax revenues from the second prior fiscal year have been earmarked as state aid to cities and towns and distributed based on per capita

income and local tax burdens for public purposes. The FY 1999 budget began increasing the percentage of shared revenues as a mechanism for reimbursing municipalities for lost local revenues from the ten-year phase-out of the inventory tax. Legislation in 2005 and 2006 dedicated a portion of video lottery net terminal income, up to \$10.0 million, would be dedicated to the program for non-distressed communities. The 2009 Assembly adopted the Governor's recommendation to subject the program to appropriation. It has not been funded since FY 2009.

Restricted Use State Aid

Library Resource Sharing Aid. Current law requires the state to support local libraries via grants-in-aid at a level equivalent to 25.0 percent of the amount appropriated and expended from local tax revenues in the second prior fiscal year by the municipalities in which the libraries are located.

Aid remained relatively stable from FY 1991 through FY 1997. For FY 1998, the General Assembly appropriated an additional \$1.0 million to begin increasing funding to meet the 25.0 percent program requirement by FY 2000. The state is also required to fund 100 percent of the administrative and operating costs of the Rhode Island Library Network. It should be noted that the 25.0 percent requirement also applies to institutional libraries; however, that funding is not shown in this report as local aid.

The 2003 Assembly amended the statute to include Providence Public Library endowment funding as part of the local effort; the annual amount of endowment funds that may be included is capped at 6.0 percent of the three-year average market value of the endowment, calculated at the end of the calendar year. The 2004 Assembly further amended the laws to extend this allowance to all libraries.

For FY 2009, the Assembly enacted legislation to reduce the maintenance of effort requirement for municipalities to library services funding of at least 80.0 percent of the previous fiscal year. The 2009 Assembly enacted legislation to continue allowing communities to meet the 80.0 percent maintenance of effort for libraries to qualify for state library aid.

The chief library officer annually determines each municipality's compliance with the maintenance of effort requirement by comparing appropriation and expenditure amounts as reported by the libraries or the municipalities. In the event that a municipality has failed to meet the maintenance of effort requirement, the chief library officer will notify the municipality that it is not eligible for a state grant-in-aid. A municipality that is deemed ineligible may request a waiver from the requirement by submitting a letter to the chief library officer.

Included in this aid program is the library resources services grant, which is provided to the Providence Public Library to serve as the state's reference resource center. The program is intended to provide high-quality reference services to libraries and their patrons, including research area-specific databases, librarian-assisted research, and some tutoring services. It had historically been funded at \$1.0 million per year. The 2016 Assembly concurred with the Governor's recommendation to reduce the statewide library resource reference grant to \$0.7 million.

The Governor recommends the enacted amount of \$9.6 million for state support of public libraries. Current law allows 25.0 percent reimbursement of second prior year expenditures, subject to appropriation. The funds represent a 21.7 percent reimbursement; the enacted budget represents 22.1 percent.

Library Construction Aid. State law establishes a library construction aid program, administered by the Office of Library and Information Services, which provides the authority to make grants-in-aid to a municipality or a free public library for construction of or capital improvements to any free public library to provide better services to the public.

The state grants-in-aid are limited to a maximum of 50.0 percent of total eligible costs, as determined by the Office of Library and Information Services. The grants are paid on an installment basis for a period of up to 20 years. The payments do not begin until the state fiscal year following the completion, acceptance, and audit of a project. During the repayment period, the state share may include the costs of interest on the state share of the project costs if the municipality or free public library was required to borrow the state's share of the project costs.

Reimbursable costs also include any cost of borrowing for the state share during the construction period. Examples of costs ineligible for state funds include fundraising or public relations costs incurred by the municipality or the free library. In a case where the library is a component of local government, payments are made to the municipality. Payments are made directly to free public libraries.

Library construction aid is considered indirect aid. Payments are not necessarily made to a local government; some are made directly to free public libraries, and therefore cannot be considered traditional local aid. Additionally, funds are targeted for specific use and are not for general support of the local government or free library budget.

The 2011 Assembly adopted legislation to impose a three-year moratorium on the acceptance of applications for library construction aid projects through July 1, 2014. The Governor recommends \$2.7 million for FY 2021 based on expected reimbursements, \$0.8 million more than the enacted amount.

State and Municipal Police Incentive Pay. The Rhode Island General Laws establish the Municipal Police Incentive Pay program. The purpose is to provide financial compensation to members of the state, city and town police departments, sheriffs and deputy sheriffs, members of the Rhode Island marshals' unit, Rhode Island Capitol Police, park police and conservation officers of the Division of Enforcement in the Department of Environmental Management, and the state fire marshal and deputy fire marshals who have earned college credits in the field of police work.

The amount of the incentive is based on a point system, which is related to the individual's level of educational attainment. The state payments go directly to the municipalities which, in turn, make payments to the participants in the program. The Governor proposed to eliminate the program for FY 2009; the 2008 Assembly maintained it in the general laws, but no funding has been provided since. Municipalities are still required to reimburse police officers for eligible expenses incurred in earning credits associated with the program.

Municipal Firefighters Incentive Pay. Current law establishes a Municipal Firefighters Incentive Pay program. The purpose of this program is to provide financial compensation to members of the municipal fire departments and fire districts, the Cumberland Rescue Department and emergency service technicians of the Town of Lincoln who have furthered their education at the college level.

The amount of the incentive is based on a point system, which is related to the individual's level of educational attainment. The state payments go directly to the municipalities which, in turn, make payments to the participants in the program. The Governor proposed to eliminate the program for FY 2009; the 2008 Assembly maintained it in the general laws, but no funding has been provided since. Current law does not require that municipalities reimburse firefighters for eligible expenses; however, some municipalities do so voluntarily.

Property Revaluation Reimbursement. Section 44-5-11.6 of the Rhode Island General Laws requires that municipalities update property valuations using statistical techniques every third and sixth year after a full revaluation. The statute also requires that the state reimburse municipalities for 100 percent of the cost of the first update, not to exceed \$20 per parcel. Reimbursements for subsequent updates are 80.0 percent for the second statistical update and 60.0 percent for the third and all subsequent updates. A distressed

community will receive 80.0 percent reimbursement for the second and all subsequent updates. The reimbursement is made upon receipt of bills for completion of the revaluation.

The Governor recommends \$1.1 million for FY 2021, \$0.4 million more than enacted to reflect anticipated expenses for maximum allowable reimbursements for communities scheduled to complete revaluations. For FY 2020, the recommendation is \$0.7 million including \$0.1 million more to reflect the reappropriation of the unused FY 2019 allocation based on the current schedule of reimbursement. The state does not reimburse non-distressed municipalities for complete revaluations, only for updates. Expenditures fluctuate annually and distributions for the last five fiscal years are shown in the following table.

| Fiscal Year | Expenditures |
|--------------------|---------------------|
| 2019 | \$ 1,023,245 |
| 2018 | \$ 732,812 |
| 2017 | \$ 446,302 |
| 2016 | \$ 1,300,849 |
| 2015 | \$ 681,508 |

Oversight Reimbursement. Rhode Island General Law, Sections 45-9-10 and 45-9-10.1 require that the state reimburse 50.0 percent of the cost of an official to act as a financial advisor to municipalities no longer subject to state Fiscal Stability Act oversight. For FY 2020, the Governor recommends \$50,697 for a partial year of reimbursement to Woonsocket, anticipated to exit oversight in March 2020. For FY 2021, the Governor excludes this funding.

Pass-Through Revenues

Public Service Corporation Tax. The recommended budget assumes the state will collect \$13.3 million of property taxes from public service corporations on behalf of municipalities and pass that back to them. A final figure will be calculated in spring 2020 when updated data is available. The 2009 Assembly adopted the Governor’s recommendation to require the tax rate applied to the tangible personal property of public service corporations not be less than the prior year. Annual tax collections had dropped from \$16.6 million in FY 2004 to \$10.2 million in FY 2010. The statute allows for the use of up to 0.75 percent for administrative expenses; these funds are deposited as general revenues.

The tangible personal property of telegraph, cable, and telecommunications corporations and express corporations used exclusively in conducting business for the corporation is exempt from local taxation under current law; however, it is subject to taxation by the state. Tangible personal property includes lines, cables, ducts, pipes, machines and machinery, and equipment.

By March 1 of each year, companies are required to declare the value of their tangible personal property to the Department of Revenue, which uses this data to calculate the taxes due from each company. The calculation is based on the average assessment ratios in the state and the average property tax rate. Funds are collected by the Department and distributed as prescribed in statute. The statewide average assessment ratio is the total gross statewide assessment divided by the total statewide value. The average property tax rate is calculated as the total statewide levy divided by the statewide net assessment. Funds collected by the state from this tax are distributed to cities and towns on the basis of the ratio of city or town population to the population of the state as a whole. It should be noted that while this category of state aid is displayed in the tables later in this report, the funds are not appropriated by the General Assembly.

Other Local Revenues

Meals and Beverage. The 2003 Assembly enacted a one percent additional tax on gross receipts from sale of food and beverages sold in or from eating and drinking establishments effective August 1, 2003. Meals are defined as food sold ready for immediate consumption, regardless of when or where consumed. Eating establishments include all entities preparing these foods, including caterers. The Division of Taxation collects the tax and distributes it to the city or town where the meals and beverages were delivered. Collections for the last five fiscal years are shown in the following table.

| Fiscal Year | Total Collections |
|------------------------|------------------------------|
| 2019 | \$ 28,297,063 |
| 2018 | \$ 28,896,727 |
| 2017 | \$ 26,337,072 |
| 2016 | \$ 25,683,737 |
| 2015 | \$ 23,901,840 |

While not a direct appropriation, the Governor's budget assumes these revenues will total \$30.2 million for FY 2020, and \$30.8 million for FY 2021 based on current estimates. For FY 2021, consistent with proposed legislation, the estimate assumes the Division of Taxation retains a 2.0 percent administrative fee from these revenues collected on behalf of, and passed-through to municipalities, estimated at approximately \$628,000.

Hotel Tax. The 2004 Assembly enacted a one percent additional tax on occupancy charges, effective January 1, 2005. The tax is paid by anyone receiving monetary charge for occupancy of any space furnished in a structure with a minimum of one room that is kept, used, maintained, advertised as or held out to the public to be a space where living quarters are supplied for pay to transient use. The Division of Taxation collects the tax for all except the City of Newport and distributes it to the city or town where the occupancy occurred. An expansion of the types of lodging to which this tax applies has increased recent collections. Collections for the last five fiscal years are shown in the following table.

| Fiscal Year | Total Collections |
|------------------------|------------------------------|
| 2019 | \$ 5,072,891 |
| 2018 | \$ 5,070,279 |
| 2017 | \$ 4,415,901 |
| 2016 | \$ 4,057,884 |
| 2015 | \$ 3,413,541 |

While not a direct appropriation, the Governor's budget assumes the local revenues will total \$5.2 million for FY 2020, and \$5.4 million for FY 2021 based on current estimates. For FY 2021, consistent with proposed legislation, the estimate assumes the Division of Taxation retains a 2.0 percent administrative fee from these revenues collected on behalf of, and passed-through to municipalities, estimated at approximately \$110,000.

For additional information, the tables at the end of this section show recent distribution from these sources.

Distribution by Community

General Aid Total

Includes Distressed Communities, PILOT, and Motor Vehicles Excise Tax

| <i>City or Town</i> | <i>FY 2019</i> | <i>FY 2020 Enacted</i> | <i>FY 2020 Gov. Rev.*</i> | <i>Revised Difference</i> |
|-------------------------------|-----------------------|----------------------------|-------------------------------|-------------------------------|
| Barrington | \$ 893,647 | \$ 2,169,738 | \$ 2,139,017 | \$ (30,721) |
| Bristol | 1,896,402 | 2,385,515 | 2,343,371 | (42,143) |
| Burrillville | 1,225,095 | 2,150,241 | 2,080,634 | (69,607) |
| Central Falls | 721,222 | 1,329,215 | 1,279,434 | (49,781) |
| Charlestown | 243,559 | 335,999 | 307,354 | (28,645) |
| Coventry | 1,513,027 | 2,080,041 | 2,003,870 | (76,171) |
| Cranston | 12,553,218 | 18,569,870 | 18,023,552 | (546,318) |
| Cumberland | 1,435,030 | 1,985,458 | 1,848,417 | (137,041) |
| East Greenwich | 1,095,921 | 1,177,863 | 1,184,478 | 6,616 |
| East Providence | 2,250,374 | 3,311,853 | 2,822,510 | (489,343) |
| Exeter | 564,536 | 752,546 | 708,094 | (44,452) |
| Foster | 439,626 | 645,551 | 598,827 | (46,724) |
| Glocester | 584,144 | 798,968 | 772,464 | (26,504) |
| Hopkinton | 440,403 | 590,572 | 566,002 | (24,570) |
| Jamestown | 104,445 | 129,966 | 114,788 | (15,178) |
| Johnston | 3,676,138 | 5,142,608 | 4,814,705 | (327,903) |
| Lincoln | 910,043 | 1,094,910 | 1,066,857 | (28,053) |
| Little Compton | 66,928 | 82,117 | 74,338 | (7,779) |
| Middletown | 297,982 | 363,064 | 363,454 | 390 |
| Narragansett | 303,733 | 373,742 | 337,688 | (36,054) |
| Newport | 1,813,586 | 1,992,611 | 2,044,906 | 52,296 |
| New Shoreham | 52,106 | 138,397 | 64,044 | (74,353) |
| North Kingstown | 733,454 | 915,669 | 790,294 | (125,375) |
| North Providence | 3,663,820 | 5,583,930 | 5,523,219 | (60,712) |
| North Smithfield | 965,888 | 1,577,186 | 1,619,876 | 42,690 |
| Pawtucket | 7,235,052 | 11,459,229 | 11,165,689 | (293,540) |
| Portsmouth | 361,091 | 592,217 | 561,293 | (30,924) |
| Providence | 50,766,420 | 59,179,351 | 58,846,383 | (332,969) |
| Richmond | 366,909 | 496,496 | 471,437 | (25,059) |
| Scituate | 285,902 | 370,648 | 345,690 | (24,958) |
| Smithfield | 1,738,081 | 2,963,766 | 2,742,712 | (221,054) |
| South Kingstown | 860,612 | 994,608 | 981,337 | (13,271) |
| Tiverton | 304,343 | 377,613 | 371,977 | (5,636) |
| Warren | 542,910 | 738,124 | 695,612 | (42,512) |
| Warwick | 5,951,041 | 8,429,734 | 7,949,647 | (480,087) |
| Westerly | 1,380,133 | 2,020,795 | 1,896,940 | (123,855) |
| West Greenwich | 283,021 | 566,150 | 382,106 | (184,044) |
| West Warwick | 2,249,768 | 2,592,797 | 2,677,104 | 84,307 |
| Woonsocket | 3,916,147 | 6,188,614 | 6,063,268 | (125,346) |
| Subtotal | \$ 114,685,755 | \$ 152,647,771 | \$ 148,643,393 | \$ (4,004,378) |
| MV Phase Out - Fire Districts | 70,714 | 101,654 | 97,327 | (4,327) |
| Total | \$ 114,756,469 | \$ 152,749,425 | \$ 148,740,720 | \$ (4,008,705) |

*FY 2020 enacted MV figures reflect value of FY 2019 levy; the FY 2020 Gov. Rev. reflects updated data.

General Aid Total

Includes Distressed Communities, PILOT, and Motor Vehicles Excise Tax

| <i>City or Town</i> | <i>FY 2020 Enacted</i> | <i>FY 2021 Gov. Rec.*</i> | <i>FY 2021 Rec. to Enacted</i> | <i>FY 2021 Rec. to FY 2020 Rev.</i> |
|-------------------------------|----------------------------|-------------------------------|------------------------------------|---|
| Barrington | \$ 2,169,738 | \$ 2,355,092 | \$ 185,354 | \$ 216,075 |
| Bristol | 2,385,515 | 2,260,273 | (125,242) | (83,099) |
| Burrillville | 2,150,241 | 2,282,247 | 132,006 | 201,613 |
| Central Falls | 1,329,215 | 1,280,432 | (48,783) | 998 |
| Charlestown | 335,999 | 352,034 | 16,035 | 44,680 |
| Coventry | 2,080,041 | 2,261,441 | 181,400 | 257,571 |
| Cranston | 18,569,870 | 16,990,355 | (1,579,515) | (1,033,197) |
| Cumberland | 1,985,458 | 2,112,960 | 127,502 | 264,543 |
| East Greenwich | 1,177,863 | 1,286,904 | 109,042 | 102,426 |
| East Providence | 3,311,853 | 4,607,620 | 1,295,767 | 1,785,110 |
| Exeter | 752,546 | 797,067 | 44,521 | 88,972 |
| Foster | 645,551 | 665,553 | 20,002 | 66,726 |
| Glocester | 798,968 | 873,383 | 74,415 | 100,919 |
| Hopkinton | 590,572 | 635,970 | 45,398 | 69,968 |
| Jamestown | 129,966 | 123,206 | (6,760) | 8,418 |
| Johnston | 5,142,608 | 4,660,631 | (481,977) | (154,075) |
| Lincoln | 1,094,910 | 1,330,542 | 235,632 | 263,684 |
| Little Compton | 82,117 | 79,230 | (2,887) | 4,892 |
| Middletown | 363,064 | 458,356 | 95,292 | 94,902 |
| Narragansett | 373,742 | 361,074 | (12,668) | 23,386 |
| Newport | 1,992,611 | 2,094,468 | 101,857 | 49,562 |
| New Shoreham | 138,397 | 69,920 | (68,477) | 5,876 |
| North Kingstown | 915,669 | 1,061,914 | 146,246 | 271,620 |
| North Providence | 5,583,930 | 5,460,338 | (123,592) | (62,880) |
| North Smithfield | 1,577,186 | 1,791,666 | 214,480 | 171,790 |
| Pawtucket | 11,459,229 | 10,624,248 | (834,982) | (541,442) |
| Portsmouth | 592,217 | 671,814 | 79,597 | 110,521 |
| Providence | 59,179,351 | 58,378,837 | (800,514) | (467,546) |
| Richmond | 496,496 | 532,466 | 35,970 | 61,029 |
| Scituate | 370,648 | 372,898 | 2,250 | 27,208 |
| Smithfield | 2,963,766 | 3,146,966 | 183,201 | 404,254 |
| South Kingstown | 994,608 | 1,185,924 | 191,316 | 204,587 |
| Tiverton | 377,613 | 395,519 | 17,906 | 23,542 |
| Warren | 738,124 | 788,472 | 50,348 | 92,860 |
| Warwick | 8,429,734 | 8,957,647 | 527,913 | 1,008,000 |
| Westerly | 2,020,795 | 2,160,308 | 139,513 | 263,368 |
| West Greenwich | 566,150 | 437,832 | (128,318) | 55,726 |
| West Warwick | 2,592,797 | 2,548,279 | (44,518) | (128,825) |
| Woonsocket | 6,188,614 | 6,449,805 | 261,191 | 386,537 |
| Subtotal | \$ 152,647,771 | \$ 152,903,691 | \$ 255,920 | \$ 4,260,298 |
| MV Phase Out - Fire Districts | 101,654 | 123,979 | 22,325 | 22,325 |
| Total | \$ 152,749,425 | \$ 153,027,670 | \$ 278,245 | \$ 4,286,950 |

*FY 2020 enacted MV figures reflect value of FY 2019 levy; the FY 2020 Gov. Rec. reflects updated data.

Distressed Communities Relief

| <i>City or Town</i> | <i>FY 2019</i> | <i>FY 2020 Enacted</i> | <i>FY 2020 Gov. Rev.</i> | <i>Revised Difference</i> |
|---------------------|----------------------|----------------------------|------------------------------|-------------------------------|
| Barrington | \$ - | \$ - | \$ - | \$ - |
| Bristol | - | - | - | - |
| Burrillville | - | - | - | - |
| Central Falls | 217,757 | 201,648 | 201,648 | - |
| Charlestown | - | - | - | - |
| Coventry | - | - | - | - |
| Cranston | 1,233,378 | 2,547,805 | 2,547,805 | - |
| Cumberland | - | - | - | - |
| East Greenwich | - | - | - | - |
| East Providence | - | - | - | - |
| Exeter | - | - | - | - |
| Foster | - | - | - | - |
| Glocester | - | - | - | - |
| Hopkinton | - | - | - | - |
| Jamestown | - | - | - | - |
| Johnston | 1,065,944 | 532,972 | 532,972 | - |
| Lincoln | - | - | - | - |
| Little Compton | - | - | - | - |
| Middletown | - | - | - | - |
| Narragansett | - | - | - | - |
| Newport | - | - | - | - |
| New Shoreham | - | - | - | - |
| North Kingstown | - | - | - | - |
| North Providence | 1,000,937 | 914,169 | 914,169 | - |
| North Smithfield | - | - | - | - |
| Pawtucket | 1,507,940 | 1,400,733 | 1,400,733 | - |
| Portsmouth | - | - | - | - |
| Providence | 5,606,831 | 5,155,694 | 5,155,694 | - |
| Richmond | - | - | - | - |
| Scituate | - | - | - | - |
| Smithfield | - | - | - | - |
| South Kingstown | - | - | - | - |
| Tiverton | - | - | - | - |
| Warren | - | - | - | - |
| Warwick | - | - | - | - |
| Westerly | - | - | - | - |
| West Greenwich | - | - | - | - |
| West Warwick | 904,159 | 859,102 | 859,102 | - |
| Woonsocket | 847,512 | 772,334 | 772,334 | - |
| Total | \$ 12,384,458 | \$ 12,384,458 | \$ 12,384,458 | \$ - |

Distressed Communities Relief

| <i>City or Town</i> | <i>FY 2020 Enacted</i> | <i>FY 2021 Gov. Rec.</i> | <i>FY 2021 Rec. to Enacted</i> | <i>FY 2021 Rec. to FY 2020 Rev.</i> |
|---------------------|----------------------------|------------------------------|------------------------------------|---|
| Barrington | \$ - | \$ - | \$ - | \$ - |
| Bristol | - | - | - | - |
| Burrillville | - | - | - | - |
| Central Falls | 201,648 | 110,055 | (91,593) | (91,593) |
| Charlestown | - | - | - | - |
| Coventry | - | - | - | - |
| Cranston | 2,547,805 | 1,335,630 | (1,212,176) | (1,212,176) |
| Cumberland | - | - | - | - |
| East Greenwich | - | - | - | - |
| East Providence | - | - | - | - |
| Exeter | - | - | - | - |
| Foster | - | - | - | - |
| Glocester | - | - | - | - |
| Hopkinton | - | - | - | - |
| Jamestown | - | - | - | - |
| Johnston | 532,972 | - | (532,972) | (532,972) |
| Lincoln | - | - | - | - |
| Little Compton | - | - | - | - |
| Middletown | - | - | - | - |
| Narragansett | - | - | - | - |
| Newport | - | - | - | - |
| New Shoreham | - | - | - | - |
| North Kingstown | - | - | - | - |
| North Providence | 914,169 | 480,580 | (433,589) | (433,589) |
| North Smithfield | - | - | - | - |
| Pawtucket | 1,400,733 | 731,357 | (669,376) | (669,376) |
| Portsmouth | - | - | - | - |
| Providence | 5,155,694 | 2,689,318 | (2,466,376) | (2,466,376) |
| Richmond | - | - | - | - |
| Scituate | - | - | - | - |
| Smithfield | - | - | - | - |
| South Kingstown | - | - | - | - |
| Tiverton | - | - | - | - |
| Warren | - | - | - | - |
| Warwick | - | - | - | - |
| Westerly | - | - | - | - |
| West Greenwich | - | - | - | - |
| West Warwick | 859,102 | 460,708 | (398,394) | (398,394) |
| Woonsocket | 772,334 | 384,581 | (387,753) | (387,753) |
| Total | \$ 12,384,458 | \$ 6,192,229 | \$ (6,192,229) | \$ (6,192,229) |

Payment in Lieu of Taxes

| <i>City or Town</i> | <i>FY 2019</i> | <i>FY 2020 Enacted</i> | <i>FY 2020 Gov. Rev.</i> | <i>Revised Difference</i> |
|---------------------|----------------------|----------------------------|------------------------------|-------------------------------|
| Barrington | \$ 17,514 | \$ 16,308 | \$ 16,308 | \$ - |
| Bristol | 1,335,274 | 1,502,180 | 1,502,180 | - |
| Burrillville | 98,273 | 100,313 | 100,313 | - |
| Central Falls | 895 | 775 | 775 | - |
| Charlestown | - | - | - | - |
| Coventry | - | - | - | - |
| Cranston | 5,403,870 | 5,386,022 | 5,386,022 | - |
| Cumberland | - | - | - | - |
| East Greenwich | 659,856 | 645,955 | 645,955 | - |
| East Providence | 244,237 | 246,077 | 246,077 | - |
| Exeter | - | - | - | - |
| Foster | - | - | - | - |
| Glocester | - | - | - | - |
| Hopkinton | - | - | - | - |
| Jamestown | - | - | - | - |
| Johnston | - | - | - | - |
| Lincoln | - | - | - | - |
| Little Compton | - | - | - | - |
| Middletown | - | - | - | - |
| Narragansett | - | - | - | - |
| Newport | 1,431,152 | 1,590,280 | 1,590,280 | - |
| New Shoreham | - | - | - | - |
| North Kingstown | 1,762 | 1,136 | 1,136 | - |
| North Providence | - | - | - | - |
| North Smithfield | - | - | - | - |
| Pawtucket | 575,928 | 579,677 | 579,677 | - |
| Portsmouth | - | - | - | - |
| Providence | 33,497,659 | 33,187,319 | 33,187,319 | - |
| Richmond | - | - | - | - |
| Scituate | - | - | - | - |
| Smithfield | 763,295 | 751,793 | 751,793 | - |
| South Kingstown | 207,011 | 208,804 | 208,804 | - |
| Tiverton | - | - | - | - |
| Warren | - | - | - | - |
| Warwick | 1,687,863 | 1,704,861 | 1,704,861 | - |
| Westerly | 164,915 | 168,006 | 168,006 | - |
| West Greenwich | - | - | - | - |
| West Warwick | - | - | - | - |
| Woonsocket | - | - | - | - |
| Total | \$ 46,089,504 | \$ 46,089,504 | \$ 46,089,504 | \$ - |

Payment in Lieu of Taxes

| <i>City or Town</i> | <i>FY 2020 Enacted</i> | <i>FY 2021 Gov. Rec.</i> | <i>FY 2021 Rec. to Enacted</i> | <i>FY 2021 Rec. to FY 2020 Rev.</i> |
|---------------------|----------------------------|------------------------------|------------------------------------|---|
| Barrington | \$ 16,308 | \$ 16,530 | \$ 222 | \$ 222 |
| Bristol | 1,502,180 | 1,280,619 | (221,561) | (221,561) |
| Burrillville | 100,313 | 99,316 | (997) | (997) |
| Central Falls | 775 | - | (775) | (775) |
| Charlestown | - | - | - | - |
| Coventry | - | - | - | - |
| Cranston | 5,386,022 | 4,815,713 | (570,309) | (570,309) |
| Cumberland | - | - | - | - |
| East Greenwich | 645,955 | 719,030 | 73,076 | 73,076 |
| East Providence | 246,077 | 254,226 | 8,149 | 8,149 |
| Exeter | - | - | - | - |
| Foster | - | - | - | - |
| Glocester | - | - | - | - |
| Hopkinton | - | - | - | - |
| Jamestown | - | - | - | - |
| Johnston | - | - | - | - |
| Lincoln | - | - | - | - |
| Little Compton | - | - | - | - |
| Middletown | - | - | - | - |
| Narragansett | - | - | - | - |
| Newport | 1,590,280 | 1,609,854 | 19,575 | 19,575 |
| New Shoreham | - | - | - | - |
| North Kingstown | 1,136 | 1,086 | (49) | (49) |
| North Providence | - | - | - | - |
| North Smithfield | - | - | - | - |
| Pawtucket | 579,677 | 3,521 | (576,156) | (576,156) |
| Portsmouth | - | - | - | - |
| Providence | 33,187,319 | 34,077,915 | 890,595 | 890,595 |
| Richmond | - | - | - | - |
| Scituate | - | - | - | - |
| Smithfield | 751,793 | 865,716 | 113,923 | 113,923 |
| South Kingstown | 208,804 | 210,219 | 1,415 | 1,415 |
| Tiverton | - | - | - | - |
| Warren | - | - | - | - |
| Warwick | 1,704,861 | 1,536,665 | (168,196) | (168,196) |
| Westerly | 168,006 | 162,421 | (5,585) | (5,585) |
| West Greenwich | - | - | - | - |
| West Warwick | - | - | - | - |
| Woonsocket | - | 436,673 | 436,673 | 436,673 |
| Total | \$ 46,089,504 | \$ 46,089,504 | \$ - | \$ - |

Motor Vehicle Excise Phase-Out

| <i>City or Town</i> | <i>FY 2019</i> | <i>FY 2020 Enacted</i> | <i>FY 2020 Gov. Rev.*</i> | <i>Revised Difference</i> |
|-------------------------------|----------------------|----------------------------|-------------------------------|-------------------------------|
| Barrington | \$ 876,133 | \$ 2,153,430 | \$ 2,122,709 | \$ (30,721) |
| Bristol | 561,128 | 883,335 | 841,192 | (42,143) |
| Burrillville | 1,126,822 | 2,049,928 | 1,980,321 | (69,607) |
| Central Falls | 502,570 | 1,126,792 | 1,077,011 | (49,781) |
| Charlestown | 243,559 | 335,999 | 307,354 | (28,645) |
| Coventry | 1,513,027 | 2,080,041 | 2,003,870 | (76,171) |
| Cranston | 5,915,970 | 10,636,043 | 10,089,725 | (546,318) |
| Cumberland | 1,435,030 | 1,985,458 | 1,848,417 | (137,041) |
| East Greenwich | 436,065 | 531,908 | 538,524 | 6,616 |
| East Providence | 2,006,137 | 3,065,776 | 2,576,433 | (489,343) |
| Exeter | 564,536 | 752,546 | 708,094 | (44,452) |
| Foster | 439,626 | 645,551 | 598,827 | (46,724) |
| Glocester | 584,144 | 798,968 | 772,464 | (26,504) |
| Hopkinton | 440,403 | 590,572 | 566,002 | (24,570) |
| Jamestown | 104,445 | 129,966 | 114,788 | (15,178) |
| Johnston | 2,610,194 | 4,609,636 | 4,281,733 | (327,903) |
| Lincoln | 910,043 | 1,094,910 | 1,066,857 | (28,053) |
| Little Compton | 66,928 | 82,117 | 74,338 | (7,779) |
| Middletown | 297,982 | 363,064 | 363,454 | 390 |
| Narragansett | 303,733 | 373,742 | 337,688 | (36,054) |
| Newport | 382,434 | 402,331 | 454,627 | 52,296 |
| New Shoreham | 52,106 | 138,397 | 64,044 | (74,353) |
| North Kingstown | 731,692 | 914,533 | 789,158 | (125,375) |
| North Providence | 2,662,883 | 4,669,761 | 4,609,049 | (60,712) |
| North Smithfield | 965,888 | 1,577,186 | 1,619,876 | 42,690 |
| Pawtucket | 5,151,184 | 9,478,819 | 9,185,279 | (293,540) |
| Portsmouth | 361,091 | 592,217 | 561,293 | (30,924) |
| Providence | 11,661,930 | 20,836,338 | 20,503,369 | (332,969) |
| Richmond | 366,909 | 496,496 | 471,437 | (25,059) |
| Scituate | 285,902 | 370,648 | 345,690 | (24,958) |
| Smithfield | 974,786 | 2,211,973 | 1,990,919 | (221,054) |
| South Kingstown | 653,601 | 785,804 | 772,533 | (13,271) |
| Tiverton | 304,343 | 377,613 | 371,977 | (5,636) |
| Warren | 542,910 | 738,124 | 695,612 | (42,512) |
| Warwick | 4,263,178 | 6,724,873 | 6,244,786 | (480,087) |
| Westerly | 1,215,218 | 1,852,789 | 1,728,934 | (123,855) |
| West Greenwich | 283,021 | 566,150 | 382,106 | (184,044) |
| West Warwick | 1,345,609 | 1,733,695 | 1,818,002 | 84,307 |
| Woonsocket | 3,068,635 | 5,416,280 | 5,290,934 | (125,346) |
| Subtotal | \$ 56,211,793 | \$ 94,173,809 | \$ 90,169,431 | \$ (4,004,378) |
| MV Phase Out - Fire Districts | 70,714 | 101,654 | 97,327 | (4,327) |
| Total | \$ 56,282,506 | \$ 94,275,463 | \$ 90,266,758 | \$ (4,008,705) |

*FY 2020 enacted MV figures reflect value of FY 2019 levy; the FY 2020 Gov. Rev. reflects updated data.

Motor Vehicle Excise Phase-Out

| <i>City or Town</i> | <i>FY 2020 Enacted</i> | <i>FY 2021 Gov. Rec.*</i> | <i>FY 2021 Rec. to Enacted</i> | <i>FY 2021 Rec. to FY 2020 Rev.</i> |
|-------------------------------|----------------------------|-------------------------------|------------------------------------|---|
| Barrington | \$ 2,153,430 | \$ 2,338,562 | \$ 185,132 | \$ 215,853 |
| Bristol | 883,335 | 979,654 | 96,319 | 138,462 |
| Burrillville | 2,049,928 | 2,182,931 | 133,003 | 202,610 |
| Central Falls | 1,126,792 | 1,170,377 | 43,585 | 93,366 |
| Charlestown | 335,999 | 352,034 | 16,035 | 44,680 |
| Coventry | 2,080,041 | 2,261,441 | 181,400 | 257,571 |
| Cranston | 10,636,043 | 10,839,012 | 202,969 | 749,287 |
| Cumberland | 1,985,458 | 2,112,960 | 127,502 | 264,543 |
| East Greenwich | 531,908 | 567,874 | 35,966 | 29,351 |
| East Providence | 3,065,776 | 4,353,394 | 1,287,618 | 1,776,961 |
| Exeter | 752,546 | 797,067 | 44,521 | 88,972 |
| Foster | 645,551 | 665,553 | 20,002 | 66,726 |
| Glocester | 798,968 | 873,383 | 74,415 | 100,919 |
| Hopkinton | 590,572 | 635,970 | 45,398 | 69,968 |
| Jamestown | 129,966 | 123,206 | (6,760) | 8,418 |
| Johnston | 4,609,636 | 4,660,631 | 50,995 | 378,897 |
| Lincoln | 1,094,910 | 1,330,542 | 235,632 | 263,684 |
| Little Compton | 82,117 | 79,230 | (2,887) | 4,892 |
| Middletown | 363,064 | 458,356 | 95,292 | 94,902 |
| Narragansett | 373,742 | 361,074 | (12,668) | 23,386 |
| Newport | 402,331 | 484,614 | 82,283 | 29,987 |
| New Shoreham | 138,397 | 69,920 | (68,477) | 5,876 |
| North Kingstown | 914,533 | 1,060,828 | 146,295 | 271,669 |
| North Providence | 4,669,761 | 4,979,758 | 309,997 | 370,709 |
| North Smithfield | 1,577,186 | 1,791,666 | 214,480 | 171,790 |
| Pawtucket | 9,478,819 | 9,889,370 | 410,551 | 704,091 |
| Portsmouth | 592,217 | 671,814 | 79,597 | 110,521 |
| Providence | 20,836,338 | 21,611,604 | 775,266 | 1,108,235 |
| Richmond | 496,496 | 532,466 | 35,970 | 61,029 |
| Scituate | 370,648 | 372,898 | 2,250 | 27,208 |
| Smithfield | 2,211,973 | 2,281,250 | 69,277 | 290,331 |
| South Kingstown | 785,804 | 975,705 | 189,901 | 203,171 |
| Tiverton | 377,613 | 395,519 | 17,906 | 23,542 |
| Warren | 738,124 | 788,472 | 50,348 | 92,860 |
| Warwick | 6,724,873 | 7,420,982 | 696,109 | 1,176,196 |
| Westerly | 1,852,789 | 1,997,887 | 145,098 | 268,953 |
| West Greenwich | 566,150 | 437,832 | (128,318) | 55,726 |
| West Warwick | 1,733,695 | 2,087,571 | 353,876 | 269,569 |
| Woonsocket | 5,416,280 | 5,628,551 | 212,271 | 337,617 |
| Subtotal | \$ 94,173,809 | \$ 100,621,958 | \$ 6,448,149 | \$ 10,452,527 |
| MV Phase Out - Fire Districts | 101,654 | 123,979 | 22,325 | 26,652 |
| Total | \$ 94,275,463 | \$ 100,745,937 | \$ 6,470,474 | \$ 10,479,179 |

*FY 2020 enacted MV figures reflect value of FY 2019 levy; the FY 2020 Gov. Rec. reflects updated data.

Library Aid

| <i>City or Town</i> | <i>FY 2019</i> | <i>FY 2020 Enacted¹</i> | <i>FY 2020 Gov. Rev.</i> | <i>Revised Difference</i> |
|-------------------------|---------------------|--|------------------------------|-------------------------------|
| Barrington | \$ 377,408 | \$ 382,079 | \$ 382,079 | \$ - |
| Bristol | 192,571 | 194,460 | 194,460 | - |
| Burrillville | 173,440 | 173,742 | 173,742 | - |
| Central Falls | 26,487 | 32,114 | 32,114 | - |
| Charlestown | 51,117 | 52,487 | 52,487 | - |
| Coventry | 232,971 | 231,669 | 231,669 | - |
| Cranston | 599,627 | 622,485 | 622,485 | - |
| Cumberland | 279,091 | 283,035 | 283,035 | - |
| East Greenwich | 131,335 | 129,591 | 129,591 | - |
| East Providence | 418,643 | 420,617 | 420,617 | - |
| Exeter | 49,367 | 52,255 | 52,255 | - |
| Foster | 33,624 | 33,391 | 33,391 | - |
| Glocester | 78,446 | 79,565 | 79,565 | - |
| Hopkinton | 34,850 | 36,702 | 36,702 | - |
| Jamestown | 123,716 | 107,185 | 107,185 | - |
| Johnston | 120,586 | 119,439 | 119,439 | - |
| Lincoln | 202,908 | 209,703 | 209,703 | - |
| Little Compton | 34,306 | 35,772 | 35,772 | - |
| Middletown | 145,601 | 144,623 | 144,623 | - |
| Narragansett | 187,492 | 186,191 | 186,191 | - |
| Newport | 412,478 | 409,617 | 409,617 | - |
| New Shoreham | 84,344 | 91,829 | 91,829 | - |
| North Kingstown | 278,709 | 297,091 | 297,091 | - |
| North Providence | 197,946 | 198,233 | 198,233 | - |
| North Smithfield | 77,887 | 79,060 | 79,060 | - |
| Pawtucket | 390,645 | 415,582 | 415,582 | - |
| Portsmouth | 114,736 | 116,067 | 116,067 | - |
| Providence* | 1,983,098 | 2,027,820 | 2,027,820 | - |
| Richmond | 24,913 | 24,997 | 24,997 | - |
| Scituate | 104,590 | 105,942 | 105,942 | - |
| Smithfield | 295,708 | 304,595 | 304,595 | - |
| South Kingstown | 213,881 | 225,105 | 225,105 | - |
| Tiverton | 122,624 | 125,071 | 125,071 | - |
| Warren | 56,679 | 57,521 | 57,521 | - |
| Warwick | 737,667 | 772,285 | 772,285 | - |
| Westerly | 315,893 | 317,009 | 317,009 | - |
| West Greenwich | 36,772 | 39,028 | 39,028 | - |
| West Warwick | 160,224 | 162,581 | 162,581 | - |
| Woonsocket | 197,081 | 202,925 | 202,925 | - |
| | \$ 9,299,463 | \$ 9,499,465 | \$ 9,499,461 | \$ - |
| Institutional Libraries | 62,609 | 62,609 | 62,609 | - |
| Total | \$ 9,362,072 | \$ 9,562,074 | \$ 9,562,070 | \$ - |

*Includes the Statewide Reference Library Resource Grant.

¹ Adjusted from prior publications to correct discrepancies

Library Aid

| <i>City or Town</i> | <i>FY 2020 Enacted¹</i> | <i>FY 2021 Gov. Rec.</i> | <i>FY 2021 Rec. to Enacted</i> | <i>FY 2021 Rec. to FY 2020 Rev.</i> |
|-------------------------|--|------------------------------|------------------------------------|---|
| Barrington | \$ 382,079 | \$ 375,185 | \$ (6,894) | \$ (6,894) |
| Bristol | 194,460 | 194,607 | 147 | 147 |
| Burrillville | 173,742 | 184,839 | 11,098 | 11,098 |
| Central Falls | 32,114 | 31,752 | (362) | (362) |
| Charlestown | 52,487 | 52,802 | 315 | 315 |
| Coventry | 231,669 | 229,468 | (2,201) | (2,201) |
| Cranston | 622,485 | 638,834 | 16,349 | 16,349 |
| Cumberland | 283,035 | 297,545 | 14,510 | 14,510 |
| East Greenwich | 129,591 | 132,534 | 2,943 | 2,943 |
| East Providence | 420,617 | 411,631 | (8,986) | (8,986) |
| Exeter | 52,255 | 53,203 | 948 | 948 |
| Foster | 33,391 | 33,861 | 470 | 470 |
| Glocester | 79,565 | 78,704 | (861) | (861) |
| Hopkinton | 36,702 | 35,851 | (851) | (851) |
| Jamestown | 107,185 | 108,139 | 955 | 955 |
| Johnston | 119,439 | 125,400 | 5,961 | 5,961 |
| Lincoln | 209,703 | 213,729 | 4,026 | 4,026 |
| Little Compton | 35,772 | 36,164 | 393 | 393 |
| Middletown | 144,623 | 142,580 | (2,043) | (2,043) |
| Narragansett | 186,191 | 177,025 | (9,166) | (9,166) |
| Newport | 409,617 | 402,053 | (7,564) | (7,564) |
| New Shoreham | 91,829 | 90,133 | (1,696) | (1,696) |
| North Kingstown | 297,091 | 297,608 | 517 | 517 |
| North Providence | 198,233 | 197,202 | (1,031) | (1,031) |
| North Smithfield | 79,060 | 79,629 | 569 | 569 |
| Pawtucket | 415,582 | 408,981 | (6,601) | (6,601) |
| Portsmouth | 116,067 | 116,092 | 25 | 25 |
| Providence* | 2,027,820 | 2,002,232 | (25,588) | (25,588) |
| Richmond | 24,997 | 24,736 | (261) | (261) |
| Scituate | 105,942 | 106,425 | 483 | 483 |
| Smithfield | 304,595 | 307,560 | 2,965 | 2,965 |
| South Kingstown | 225,105 | 231,439 | 6,334 | 6,334 |
| Tiverton | 125,071 | 122,762 | (2,309) | (2,309) |
| Warren | 57,521 | 60,853 | 3,331 | 3,331 |
| Warwick | 772,285 | 779,794 | 7,509 | 7,509 |
| Westerly | 317,009 | 307,643 | (9,366) | (9,366) |
| West Greenwich | 39,028 | 44,294 | 5,266 | 5,266 |
| West Warwick | 162,581 | 165,207 | 2,626 | 2,626 |
| Woonsocket | 202,925 | 200,967 | (1,959) | (1,959) |
| | \$ 9,499,465 | \$ 9,499,463 | \$ - | \$ 2 |
| Institutional Libraries | 62,609 | 62,609 | - | - |
| Total | \$ 9,562,074 | \$ 9,562,072 | \$ - | \$ 2 |

*Includes the Statewide Reference Library Resource Grant.

¹ Adjusted to reflect rounding errors in the enacted

Public Service Corporation Tax

| <i>City or Town</i> | <i>FY 2019</i> | <i>FY 2020 Enacted</i> | <i>FY 2020 Gov. Rev.</i> | <i>Revised Difference</i> |
|---------------------|----------------------|----------------------------|------------------------------|-------------------------------|
| Barrington | \$ 205,777 | \$ 204,412 | \$ 204,412 | \$ - |
| Bristol | 282,413 | 281,297 | 281,297 | - |
| Burrillville | 204,641 | 206,240 | 206,240 | - |
| Central Falls | 244,423 | 244,455 | 244,455 | - |
| Charlestown | 98,143 | 97,833 | 97,833 | - |
| Coventry | 441,150 | 439,541 | 439,541 | - |
| Cranston | 1,020,830 | 1,020,662 | 1,020,662 | - |
| Cumberland | 432,719 | 434,814 | 434,814 | - |
| East Greenwich | 165,389 | 165,037 | 165,037 | - |
| East Providence | 596,479 | 597,746 | 597,746 | - |
| Exeter | 84,777 | 85,216 | 85,216 | - |
| Foster | 59,029 | 59,100 | 59,100 | - |
| Glocester | 125,379 | 125,952 | 125,952 | - |
| Hopkinton | 102,396 | 102,244 | 102,244 | - |
| Jamestown | 68,937 | 69,385 | 69,385 | - |
| Johnston | 367,606 | 367,521 | 367,521 | - |
| Lincoln | 271,180 | 272,625 | 272,625 | - |
| Little Compton | 44,099 | 44,379 | 44,379 | - |
| Middletown | 202,470 | 202,925 | 202,925 | - |
| Narragansett | 197,800 | 196,636 | 196,636 | - |
| Newport | 310,104 | 311,887 | 311,887 | - |
| New Shoreham | 11,170 | 10,461 | 10,461 | - |
| North Kingstown | 331,080 | 329,948 | 329,948 | - |
| North Providence | 408,082 | 407,678 | 407,678 | - |
| North Smithfield | 154,320 | 155,042 | 155,042 | - |
| Pawtucket | 901,017 | 904,592 | 904,592 | - |
| Portsmouth | 218,991 | 220,104 | 220,104 | - |
| Providence | 2,257,319 | 2,262,538 | 2,262,538 | - |
| Richmond | 96,149 | 95,892 | 95,892 | - |
| Scituate | 132,283 | 132,708 | 132,708 | - |
| Smithfield | 272,126 | 272,386 | 272,386 | - |
| South Kingstown | 386,853 | 387,095 | 387,095 | - |
| Tiverton | 199,352 | 200,026 | 200,026 | - |
| Warren | 133,129 | 132,242 | 132,242 | - |
| Warwick | 1,033,439 | 1,023,675 | 1,023,675 | - |
| Westerly | 285,934 | 285,179 | 285,179 | - |
| West Greenwich | 77,141 | 77,111 | 77,111 | - |
| West Warwick | 363,946 | 361,849 | 361,849 | - |
| Woonsocket | 520,903 | 523,168 | 523,168 | - |
| Total | \$ 13,308,972 | \$ 13,311,601 | \$ 13,311,601 | \$ - |

**FY 2020 based on prior data; FY 2021 enacted will reflect actual data.*

Public Service Corporation Tax

| <i>City or Town</i> | <i>FY 2020 Enacted</i> | <i>FY 2021 Gov. Rec.*</i> | <i>FY 2021 Rec. to Enacted</i> | <i>FY 2020 Rec. to FY 2021 Rev.</i> |
|---------------------|----------------------------|-------------------------------|------------------------------------|---|
| Barrington | \$ 204,412 | \$ 204,412 | \$ - | \$ - |
| Bristol | 281,297 | 281,297 | - | - |
| Burrillville | 206,240 | 206,240 | - | - |
| Central Falls | 244,455 | 244,455 | - | - |
| Charlestown | 97,833 | 97,833 | - | - |
| Coventry | 439,541 | 439,541 | - | - |
| Cranston | 1,020,662 | 1,020,662 | - | - |
| Cumberland | 434,814 | 434,814 | - | - |
| East Greenwich | 165,037 | 165,037 | - | - |
| East Providence | 597,746 | 597,746 | - | - |
| Exeter | 85,216 | 85,216 | - | - |
| Foster | 59,100 | 59,100 | - | - |
| Glocester | 125,952 | 125,952 | - | - |
| Hopkinton | 102,244 | 102,244 | - | - |
| Jamestown | 69,385 | 69,385 | - | - |
| Johnston | 367,521 | 367,521 | - | - |
| Lincoln | 272,625 | 272,625 | - | - |
| Little Compton | 44,379 | 44,379 | - | - |
| Middletown | 202,925 | 202,925 | - | - |
| Narragansett | 196,636 | 196,636 | - | - |
| Newport | 311,887 | 311,887 | - | - |
| New Shoreham | 10,461 | 10,461 | - | - |
| North Kingstown | 329,948 | 329,948 | - | - |
| North Providence | 407,678 | 407,678 | - | - |
| North Smithfield | 155,042 | 155,042 | - | - |
| Pawtucket | 904,592 | 904,592 | - | - |
| Portsmouth | 220,104 | 220,104 | - | - |
| Providence | 2,262,538 | 2,262,538 | - | - |
| Richmond | 95,892 | 95,892 | - | - |
| Scituate | 132,708 | 132,708 | - | - |
| Smithfield | 272,386 | 272,386 | - | - |
| South Kingstown | 387,095 | 387,095 | - | - |
| Tiverton | 200,026 | 200,026 | - | - |
| Warren | 132,242 | 132,242 | - | - |
| Warwick | 1,023,675 | 1,023,675 | - | - |
| Westerly | 285,179 | 285,179 | - | - |
| West Greenwich | 77,111 | 77,111 | - | - |
| West Warwick | 361,849 | 361,849 | - | - |
| Woonsocket | 523,168 | 523,168 | - | - |
| Total | \$ 13,311,601 | \$ 13,311,601 | \$ - | \$ - |

**FY 2020 based on prior data; FY 2021 enacted will reflect actual data.*

Meals and Beverage Tax

| <i>City or Town</i> | <i>FY 2018</i> | <i>FY 2019</i> | <i>FY 2020</i> | <i>FY 2021*</i> |
|---------------------|----------------------|----------------------|----------------------|----------------------|
| Barrington | \$ 184,739 | \$ 195,499 | \$ 208,550 | \$ 212,587 |
| Bristol | 451,567 | 474,409 | 506,078 | 515,873 |
| Burrillville | 214,442 | 221,434 | 236,216 | 240,788 |
| Central Falls | 142,982 | 128,331 | 136,898 | 139,547 |
| Charlestown | 187,253 | 189,078 | 201,700 | 205,604 |
| Coventry | 466,386 | 442,965 | 472,535 | 481,681 |
| Cranston | 1,975,488 | 2,027,876 | 2,163,247 | 2,205,116 |
| Cumberland | 539,876 | 514,176 | 548,500 | 559,116 |
| East Greenwich | 694,380 | 683,524 | 729,153 | 743,265 |
| East Providence | 1,076,247 | 1,098,154 | 1,171,462 | 1,194,135 |
| Exeter | 116,466 | 114,565 | 122,213 | 124,579 |
| Foster | 23,382 | 20,847 | 22,238 | 22,669 |
| Glocester | 75,453 | 82,812 | 88,340 | 90,050 |
| Hopkinton | 53,522 | 56,874 | 60,671 | 61,845 |
| Jamestown | 90,468 | 85,554 | 91,265 | 93,031 |
| Johnston | 709,170 | 760,660 | 811,438 | 827,143 |
| Lincoln | 811,829 | 830,812 | 886,273 | 903,426 |
| Little Compton | 65,110 | 58,794 | 62,719 | 63,933 |
| Middletown | 810,338 | 833,415 | 889,050 | 906,257 |
| Narragansett | 697,787 | 685,665 | 731,437 | 745,594 |
| Newport | 2,641,064 | 2,493,288 | 2,659,728 | 2,711,207 |
| New Shoreham | 376,358 | 392,629 | 418,839 | 426,945 |
| North Kingstown | 624,355 | 634,782 | 677,157 | 690,263 |
| North Providence | 397,108 | 399,707 | 426,390 | 434,643 |
| North Smithfield | 302,535 | 309,588 | 330,254 | 336,646 |
| Pawtucket | 945,504 | 952,426 | 1,016,005 | 1,035,670 |
| Portsmouth | 279,811 | 285,976 | 305,067 | 310,971 |
| Providence | 6,246,967 | 5,586,483 | 5,959,410 | 6,074,752 |
| Richmond | 145,562 | 143,403 | 152,976 | 155,936 |
| Scituate | 67,639 | 65,021 | 69,362 | 70,704 |
| Smithfield | 796,851 | 852,674 | 909,594 | 927,199 |
| South Kingstown | 911,785 | 968,694 | 1,033,359 | 1,053,360 |
| Tiverton | 253,167 | 303,474 | 323,733 | 329,998 |
| Warren | 319,510 | 289,579 | 308,910 | 314,889 |
| Warwick | 3,188,368 | 3,018,267 | 3,219,752 | 3,282,069 |
| Westerly | 930,904 | 990,459 | 1,056,577 | 1,077,027 |
| West Greenwich | 122,462 | 116,905 | 124,709 | 127,122 |
| West Warwick | 392,007 | 414,732 | 442,417 | 450,980 |
| Woonsocket | 567,885 | 573,533 | 611,820 | 623,661 |
| Total | \$ 28,896,727 | \$ 28,297,063 | \$ 30,186,038 | \$ 30,770,281 |

**Net of two percent administrative fee consistent with proposed legislation.*

Local Hotel Tax

| <i>City or Town</i> | <i>FY 2018</i> | <i>FY 2019</i> | <i>FY 2020</i> | <i>FY 2021*</i> |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| Barrington | \$ 2,661 | \$ 2,629 | \$ 2,629 | \$ 2,577 |
| Bristol | 29,156 | 35,008 | 36,207 | 36,950 |
| Burrillville | 28 | 73 | 73 | 71 |
| Central Falls | 53 | 215 | 215 | 211 |
| Charlestown | 58,621 | 44,558 | 44,788 | 44,173 |
| Coventry | 47,776 | 43,483 | 43,707 | 44,947 |
| Cranston | 11,427 | 7,982 | 9,824 | 10,042 |
| Cumberland | 745 | 208 | 208 | 204 |
| East Greenwich | 513 | 1,411 | 1,420 | 1,402 |
| East Providence | 20,952 | 27,717 | 28,779 | 29,503 |
| Exeter | - | 12 | 12 | 12 |
| Foster | 282 | 397 | 411 | 419 |
| Glocester | 1,357 | 1,529 | 1,582 | 1,615 |
| Hopkinton | 1,123 | 613 | 627 | 633 |
| Jamestown | 19,766 | 29,117 | 29,282 | 28,898 |
| Johnston | 3,338 | 3,747 | 3,897 | 4,002 |
| Lincoln | 50,036 | 63,347 | 66,004 | 67,937 |
| Little Compton | 16,262 | 21,730 | 21,844 | 21,548 |
| Middletown | 490,943 | 507,332 | 526,712 | 539,904 |
| Narragansett | 193,464 | 193,414 | 195,646 | 194,466 |
| Newport | 1,193,942 | 1,174,625 | 1,218,171 | 1,272,573 |
| New Shoreham | 478,072 | 412,757 | 418,075 | 416,225 |
| North Kingstown | 51,564 | 48,092 | 49,943 | 51,209 |
| North Providence | 231 | 712 | 712 | 698 |
| North Smithfield | 1,433 | 1,512 | 1,571 | 1,611 |
| Pawtucket | 40,109 | 47,400 | 49,310 | 50,662 |
| Portsmouth | 10,217 | 12,228 | 12,428 | 12,424 |
| Providence | 1,129,388 | 1,117,136 | 1,162,211 | 1,194,152 |
| Richmond | 3,023 | 5,629 | 5,694 | 5,659 |
| Scituate | 3,110 | 3,381 | 3,509 | 3,595 |
| Smithfield | 74,348 | 72,124 | 75,123 | 77,293 |
| South Kingstown | 100,203 | 100,606 | 103,499 | 104,971 |
| Tiverton | 3,117 | 9,365 | 9,571 | 9,632 |
| Warren | 704 | 1,228 | 1,228 | 1,203 |
| Warwick | 555,191 | 569,085 | 592,298 | 608,874 |
| Westerly | 329,908 | 364,507 | 377,696 | 386,291 |
| West Greenwich | 55,839 | 57,746 | 60,135 | 61,857 |
| West Warwick | 68,240 | 61,313 | 63,862 | 65,706 |
| Woonsocket | 23,137 | 28,923 | 30,104 | 30,948 |
| Total | \$ 5,070,279 | \$ 5,072,891 | \$ 5,249,007 | \$ 5,385,097 |

**Net of two percent administrative fee consistent with proposed legislation.*

