

# Rhode Island Local Aid



House Fiscal Advisory Staff  
October 2010

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# Rhode Island Local Aid



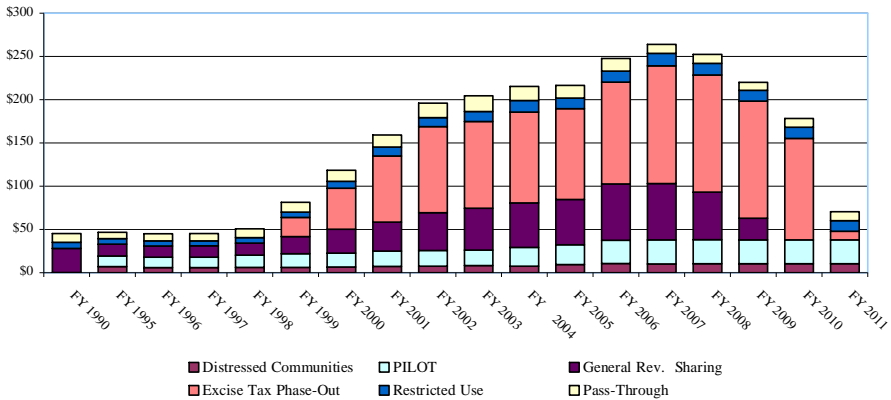
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## State Aid to Local Governments

State aid for local governments for FY 2011 is estimated to total \$60.2 million from state general revenues under current law. Local units will also receive \$10.2 million in public service corporation property taxes that are collected on their behalf by the state. The graph shows the relative allocation among state aid programs from FY 1990 through FY 2011 current estimates.



Total state aid to local governments would be \$60.2 million for FY 2011. That includes only state funding; it excludes the \$10.2 million for the public service corporation property taxes. Until recently, the Assembly increased local aid funding, with most of the increase occurring since FY 1998 with addition of new programs and, significant changes to existing ones in response to disproportionately high reliance on property taxes compared to other states.

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: general revenue sharing, payments in lieu of taxes, distressed communities relief, and 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.

Rhode Island ranks high on state and local taxes, both on a per capita basis and as a percentage of personal income, 13<sup>th</sup> and 16<sup>th</sup> on both measures in FY 2008 according to census data.

Rhode Island property taxes comprise 52.5 percent of all local revenues; nationally they comprise only 28.3 percent. The Rhode Island percentage is the fourth highest in the United States, partially due to the fact that Rhode Island local governments are not allowed to levy local option general sales or income-based taxes.

<b>FY 2008 Data from Bureau of Census</b>	<b>Rhode Island</b>	<b>United States</b>	<b>Rank</b>
<b>All State and Local Taxes</b>			
Per Capita	\$ 4,607	\$ 4,412	13
As Percentage of Personal Income	11.1%	12.0%	16
<b>State and Local Property Taxes</b>			
Per Capita	\$ 1,950	\$ 1,313	5
As Percentage of Personal Income	4.7%	3.6%	2
Percentage of Income, Sales and Property Taxes	51.5%	39.5%	7
<b>State and Local Income Taxes</b>			
Per Capita	\$ 1,032	\$ 1,010	20
As Percentage of Personal Income	2.5%	2.8%	27
Percentage of Income, Sales and Property Taxes	27.3%	30.3%	35
<b>State and Local Sales Taxes</b>			
Per Capita	\$ 801	\$ 1,009	35
As Percentage of Personal Income	1.9%	2.7%	37
Percentage of Income, Sales and Property Taxes	21.2%	22.5%	40
<b>Local Revenues Sources Only</b>			
Percent from State Government	30.2%	33.3%	35
Percent from Property Tax	52.5%	28.3%	4

Rhode Island also ranks high in the percentage of state and local revenues generated from property taxes. It has traditionally relied more on local property taxes than most states. FY 2008 data showed that it ranks 13<sup>th</sup> in total per capita state and local taxes, but 5<sup>th</sup> in state and local property taxes. The rankings are similar when the state and local property taxes are measured as percentages of personal income. Further, it ranks 7<sup>th</sup> in the share that property taxes contribute to total sales, income and property taxes.

The high rankings are also partially due to the relatively low percentage of state contributions to local budgets. State aid contributed 30.2 percent of FY 2008 local revenue sources in Rhode Island, the 35<sup>th</sup> lowest percentage in the United States. Nationally, states contributed an average of 33.3 percent. These rankings are in spite of concerted efforts by the General Assembly to decrease reliance on the property tax as a source of state and local expenditures beginning in the mid 1990s.

*Restricted use* aid includes payments made to a municipality for a specific purpose or payments to non-governmental entities providing a public service. These include library aid and police and fire incentive pay plan sharing. The largest source of restricted aid is education aid, which is not included here. Information concerning education aid is contained in *Rhode Island Education Aid* printed as a separate part of this book.

Fiscal Year	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
<b>General Aid - State Sources</b>										
Distressed Communities*	\$ -	\$ 7.2	\$ 6.6	\$ 9.5	\$ 10.6	\$ 10.2	\$ 10.4	\$ 10.4	\$ 10.4	\$ 10.4
PILOT	0.3	12.2	16.1	22.7	27.0	27.8	27.8	27.6	27.6	27.6
General Rev. Sharing	27.8	13.6	27.6	52.4	65.0	65.1	55.1	25.0	-	-
Excise Tax Phase-Out	-	-	47.3	105.0	117.6	136.2	135.3	135.4	117.2	10.0
<b>Subtotal</b>	<b>\$ 28.1</b>	<b>\$ 33.0</b>	<b>\$ 97.5</b>	<b>\$ 189.7</b>	<b>\$ 220.2</b>	<b>\$ 239.3</b>	<b>\$ 228.6</b>	<b>\$ 198.3</b>	<b>\$ 155.1</b>	<b>\$ 48.0</b>
<b>Restricted Use Aid - State Sources</b>										
State Aid for Libraries	\$ 1.6	\$ 3.3	\$ 5.7	\$ 8.1	\$ 8.4	\$ 8.7	\$ 8.8	\$ 8.8	\$ 8.8	\$ 8.8
Library Const. Aid	1.3	1.9	1.6	2.5	2.6	2.8	2.8	2.6	2.6	2.5
Police & Fire Incentive	4.1	1.3	0.9	1.1	1.1	0.7	0.7	-	-	-
Prop. Reval. Reimb.	-	-	0.0	0.6	0.6	2.0	1.1	1.1	1.6	1.0
<b>Subtotal</b>	<b>\$ 7.2</b>	<b>\$ 6.5</b>	<b>\$ 8.2</b>	<b>\$ 12.3</b>	<b>\$ 12.7</b>	<b>\$ 14.2</b>	<b>\$ 13.4</b>	<b>\$ 12.5</b>	<b>\$ 13.0</b>	<b>\$ 12.3</b>
<b>Total - State Sources</b>	<b>\$ 35.2</b>	<b>\$ 39.5</b>	<b>\$ 105.7</b>	<b>\$ 202.0</b>	<b>\$ 233.0</b>	<b>\$ 253.5</b>	<b>\$ 241.9</b>	<b>\$ 210.8</b>	<b>\$ 168.2</b>	<b>\$ 60.2</b>
<b>Other Aid - Pass-Through</b>										
<b>Public Service Corp.</b>	<b>\$ 9.9</b>	<b>\$ 7.2</b>	<b>\$ 12.8</b>	<b>\$ 14.6</b>	<b>\$ 14.6</b>	<b>\$ 10.3</b>	<b>\$ 10.3</b>	<b>\$ 9.2</b>	<b>\$ 11.4</b>	<b>\$ 10.2</b>

\*FY 2007 reflects recapture of a \$230,272 overpayment from FY 2006.

### Summary of Local Aid Programs

The following section provides a brief description of the state funded local aid programs. It is followed by more comprehensive descriptions of each source that include statutory references, legislative changes and funding histories. The appendices at the end of this report provide historical data by community and by fiscal year.

**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 nonprofit educational institutions, nonprofit hospitals, or any state-owned hospital, veterans' residential facility or correctional facility, which is exempt from taxation by state law. Reimbursement is based on 27.0 percent of the tax that would have been collected if the property had been taxable, subject to appropriation.

**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. In the FY 1999 budget, the General Assembly began increasing the percentage of revenues dedicated to the General Revenue Sharing program as a mechanism for reimbursing municipalities for lost local revenues from the ten-year phase-out of the inventory tax.

The 2005 Assembly provided that 6.25 percent of the *state share* of video lottery net terminal income solely attributable to new machines at Lincoln and Newport be dedicated to the program, up to a maximum of \$10.0 million to non-distressed communities based on the proportion of the general revenue sharing distribution for that year. The 2006 Assembly converted that dedication to 0.10 percent of *all* net terminal income up to a maximum of \$10.0 million to non-distressed communities.

The 2009 Assembly adopted the Governor's recommendation to subject the program permanently to appropriation. The FY 2011 enacted budget does not include any funding for the program.

**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. 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 is eligible for assistance under the Distressed Communities Relief program.

Appropriated 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 shall be distributed to the other distressed communities proportionately. When a community falls out of the program, it shall receive a one-time transition payment of 50.0 percent of the prior year requirement exclusive of any reduction for first year qualification.

**Motor Vehicle Excise Tax Phase-Out.** The 1998 General Assembly enacted legislation to eliminate the property tax on motor vehicles and trailers over a period of seven years. It was modified in subsequent legislative sessions to substantially extend the phase-out period. 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.

It began with a \$1,500 exemption for FY 2000 tax bills. Cities and towns are held harmless for the exemptions and were reimbursed on the basis of 100.0 percent collections. They also received adjustments for freezing tax rates at the FY 1998 level through FY 2003. Fire districts may no longer levy motor vehicle excise taxes, and they are fully reimbursed for the lost revenues.

The 2008 Assembly adopted the Governor's recommendation to maintain the exemption at \$6,000 for FY 2008 and FY 2009, and to permanently reduce the Motor Vehicle Excise Tax reimbursements to 98.0 percent of the calculated value beginning with FY 2008.

The Governor included legislation in his FY 2010 revised budget to eliminate the third and the fourth quarter reimbursements to municipalities. For FY 2011 and thereafter, the legislation subjects future exemptions to the annual appropriations act.

The Assembly provided total funding of \$117.2 million to fund the program at 88.0 percent of the amount that would have been due in FY 2010. For fiscal year 2011 and thereafter, the Assembly enacted legislation that mandates a \$500 exemption for which the state will reimburse municipalities an amount subject to appropriation. The legislation further allows municipalities to provide an additional exemption; however, that additional exemption will not be subject to reimbursement.

**Property Revaluation Reimbursement.** The Rhode Island General Laws require that municipalities update property valuations using statistical techniques every third and sixth year following a full revaluation. For the first statistical update, the state will reimburse municipalities for 100.0 percent of costs (up to \$20 per parcel). The level of reimbursement is reduced with each subsequent update, as prescribed in statute.



**State Mandates.** The Rhode Island General Laws require that the Department of Administration submit to the Budget Office a report by municipality of the costs of mandates established since January 1, 1979 to be reimbursed in the next fiscal year. The statute also required that the Budget Office annually include the statewide total of reimbursements for the next fiscal year in the annual budget.

The 2008 Assembly adopted the Governor's recommendation to require that the Budget Office forward the costs for unfunded mandates to the Governor for consideration. Additionally, the state treasurer would reimburse the communities if a general appropriation is made by the General Assembly.

**Toll Reimbursement.** The Rhode Island General Laws allow for members of the Newport and Jamestown fire and police departments and rescue personnel to be reimbursed for the cost of tolls on the Newport Bridge when using the bridge in the course of duty. The individuals are to be reimbursed by the municipality and the municipality reimbursed by the state.

**State Support for Public Libraries.** State law requires that the state provide financial support to public libraries. This includes an amount equal to 25.0 percent of second prior fiscal year local expenditures for library services as grants-in-aid. The same requirement applies to institutional libraries. Additionally, the state is required to fund 100.0 percent of the administrative and operating costs of the Rhode Island Library Network.

**Library Construction Aid.** The Rhode Island General Laws establish a library construction aid program, which is administered by the Office of Library and Information Services. The statute provides the authority to make grants-in-aid to a municipality or a free public library for the construction or capital improvements of any free public library designed to provide better services to the public.

**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. Payments are made by the state directly to the municipalities, which, in turn, make payments to the participants in the program.

As part of the FY 2009 budget, the Governor proposed legislation to eliminate this program. The Assembly maintained the program in the general laws, however has provided no funding since.

**Municipal Firefighters Incentive Pay.** The Rhode Island General Laws establish 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. Payments are made by the state directly to the municipalities, which, in turn, make payments to the participants in the program.

As part of the FY 2009 budget, the Governor proposed legislation to eliminate this program. The Assembly maintained the program in the general laws; however, has provided no funding since.

**Public Service Corporation Tax.** 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, but is subject to taxation by the state. Tangible personal property includes lines, cables, ducts, pipes, machines and machinery, and equipment. The state passes the collections through to the local governments.

The 2009 Assembly enacted legislation to freeze the tax rate at the FY 2008 level.

**Local Meals and Beverage Tax.** The 2003 Assembly enacted a one percent additional tax on gross receipt from the sale of food and beverages sold in or on eating and drinking establishments. The tax is collected by the Division of Taxation and distributed back to the city and town which the meals and beverages were delivered. They total approximately \$18.5 million; they are not included in the totals of this publication.

**Local Hotel Tax.** The 2004 Assembly enacted a one percent additional tax on transient guest tax receipt effective January 1, 2005 that is collected by the Division of Taxation and distributed to the city or town where the occupancy occurred (except for Newport, which collects and retains the one percent). They total approximately \$1.9 million, and are not included in the tables in this publication.

## Payment in Lieu of Taxes (PILOT)

**Statute:** Rhode Island General Laws: Section 45-13-5.1

**Background:** The Payment in Lieu of Taxes (PILOT) program reimburses cities and towns for property taxes which would have been due on real property owned by nonprofit educational institutions, nonprofit hospitals, or any state-owned hospital, veterans' residential facility or correctional facility, which is exempt from taxation by state law. Reimbursement is based on 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 amount necessary to reimburse at 27.0 percent, the reimbursements are ratably reduced. The state makes one payment to communities in July of each year.

**Significant Legislative Amendments:** The General Assembly established the PILOT program in 1986 to provide payments in lieu of taxes for private nonprofit institutions of higher education and nonprofit hospital facilities. The rate of reimbursement was set at 25.0 percent of taxes that would have been collected if the property had been taxable. The statute required that payment be made no later than the third month of the fiscal year. The assessment reference date was the assessment immediately preceding the fiscal year in which the payment would be made.

Session	Action	Percent
1986	Program established	25.0
1987	Changed assessment date; Budget Office must include payments in budget effective FY 1989	25.0
1988	Expanded type of eligible institutions	25.0
1997	Increased reimbursement effective FY 1998	27.0

The General Assembly amended the statute in 1987 to change the assessment reference date to the preceding December 31, to require the Budget Office to include funding for the PILOT payments in the state budget beginning in FY 1989, and to require payment by July 31 of each fiscal year which allowed municipalities to record the revenues as a receivable in the fiscal year ending the prior June 30.

The 1988 Assembly expanded eligible institutions to include state-owned or operated hospitals, veterans' residential facilities, or correctional facilities occupied by more than 100 residents. This is the only expansion of eligibility since the program's inception. A minor amendment to the law in 1989 changed the assessment reference to the succeeding local assessment date, not necessarily December 31.

The 1997 Assembly increased the rate of reimbursement to municipalities from 25.0 to 27.0 percent of taxes that would have been collected effective FY 1998.

The 2002 Assembly amended the law to allow a ratable reduction in payments to the appropriations.

**Funding:** Funds were not appropriated for the current PILOT program in FY 1990. For the period from FY 1991 to FY 1995, funding for the PILOT program ranged between

\$2.8 million and \$3.5 million. In FY 1995, appropriations were increased to \$12.2 million to fully fund the program at 25.0 percent of taxes that would have been due. This required an increase of \$9.4 million over the FY 1994 budget.

Governor Almond recommended eliminating the program in his FY 1996 budget. However, the Assembly did not concur and fully funded the program.

In FY 1998, the rate of reimbursement was increased to 27.0 percent. The program was fully funded in FY 1999 through FY 2002.

For FY 2003, the Governor recommended and the Assembly appropriated \$18.2 million, which was approximately 24.8 percent of the amount that would have been due from the exempt properties. The program was fully funded at 27.0 percent for FY 2004 at \$21.7 million. For FY 2005, the Assembly added \$1.0 million to the Governor's recommendation and funded the program at \$22.7 million, 26.3 percent of what would have been collected from the tax exempt institutions.

For FY 2006 the Assembly added \$4.3 million to the Governor's recommendation to fully fund the program at \$27.0 million, and 27.0 percent of the property taxes which would have been collected.

For FY 2007 the Governor recommended \$29.0 million to fully fund the program and added T.F. Green Airport with payments phased in over two years, including \$1.2 million for FY 2007. The Assembly enacted \$27.8 million, did not concur with the inclusion of T.F. Green Airport, and fully funded the existing program at 27.0 percent of forgone property taxes.

Since FY 2007, the Assembly has provided \$1.0 million annually so that the Rhode Island Airport Corporation can provide impact aid payments to the six state airports that shall be passed through to communities that host the airports. This is a separate award and not part of the Payment in Lieu of Taxes program. Sixty percent of the appropriated funds are to be distributed to each airport serving more than 1.0 million passengers based upon its percentage of the total passengers served by all airports serving more than 1.0 million passengers.

The remaining 40.0 percent is to be distributed to the six airports based on the shares of total take-offs and landings during calendar 2005. Each airport shall make payment to the cities or towns in which any part of the airport is located within 30 days of receipt of payment from the Corporation, and each community shall receive at least \$25,000.

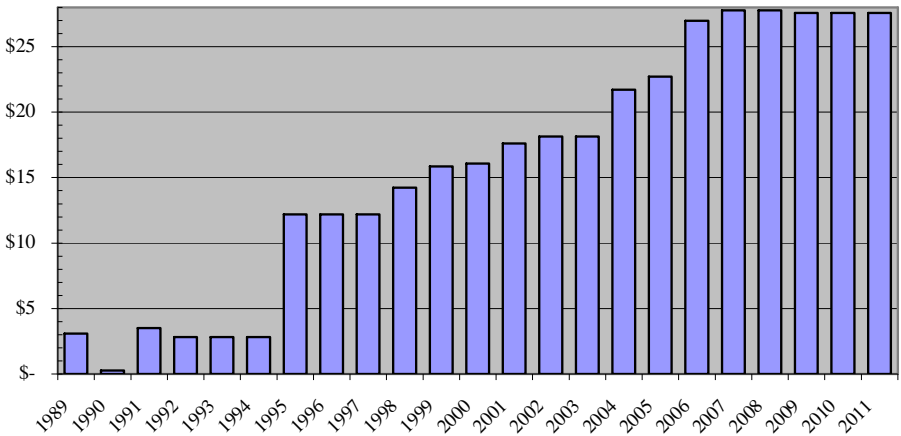
For FY 2008, the Governor recommended \$27.8 million, freezing the aid payments at the 2007 enacted level and distribution. The Assembly concurred.

The 2008 Assembly concurred with the Governor's proposal to provide \$27.8 million for FY 2009, which is the same as the FY 2008 enacted level. The total provided equates to 25.2 percent of eligible reimbursements, with distributions to communities reflecting updated data. The revised budget reduced payments for the program by \$0.2 million based upon a review of qualifying properties.

The FY 2010 budget provided \$27.6 million, which represents reimbursement of 23.9 percent of the value with total funding at the FY 2009 revised level.

The Governor recommended \$27.8 million for FY 2011, which represents reimbursement of 21.2 percent of the value. His FY 2011 distribution is \$0.2 million less than the amount shown in the appropriations act. Subsequently, he requested an amendment to correct this. Distributions to communities reflect updated data. The Assembly concurred.

**Payment in Lieu of Tax Exempt Properties**  
(in millions)



## **Payment in Lieu of Taxes (PILOT) for Railroad Corporations**

**Statute:** Rhode Island General Laws: Chapter 44-13.1

**Background:** Section 44-13.1-1 of the Rhode Island General Laws exempted railroad corporations from certain state taxes and local property taxes. The types of property exempt from local taxation under the statute included the following: rights of way, sidings, yard tracks, branches and spurs and the land under these improvements; vehicles, equipment, rolling stock and locomotives used for railroad purposes; and various types of buildings on railroad corporation property.

Municipalities were required to calculate the amount of taxes that would have been due. This data was submitted to the Budget Office for inclusion in the state budget. The railroad corporations were required to pay this amount to the state, which then distributed the funds as aid to municipalities.

During the 1985 Session, the General Assembly enacted a four-year phase out of the railroad corporations' payments in lieu of taxes beginning in FY 1996, at 25.0 percent per year. This also eliminated the payments made to the municipalities.

**Funding:** Final payments for the PILOT program from railroad corporations was made in FY 1990. The final payment totaled \$271,351.

## General Revenue Sharing Program

**Statute:** Rhode Island General Laws: Section 45-13-1; Section 42-61.2-7

**Background:** Beginning in FY 1994, one percent of total state tax revenues from the second prior fiscal year has been earmarked as state aid to cities and towns as general revenue sharing. The distribution formula, established in Section 45-13-1 of the Rhode Island General Laws, is based on per capita income and local tax effort excluding that for education expenses. Distribution is based upon the calculation of tax effort divided by income squared, designated as R in the general laws. Funds are first allocated between the counties of the state based on each county's ratio of R as compared to the calculation of R for the state as a whole. Then, within each county, the funds are allocated between the cities and towns based on these same formula and ratio comparisons. The data and calculations for FY 2009 are contained in Appendix VIII.

The 1998 General Assembly began increasing the percentage of second prior year revenues dedicated to the General Revenue Sharing program as a mechanism for advanced reimbursement to municipalities for lost local revenues from the ten-year phase-out of the inventory tax. The rates were frozen at 1999 levels and reduced annually in 10 percent increments. FY 2008 is the last year for this tax, which will be 10 percent of the 1999 rate. The percentage of second prior year tax collections dedicated to the program was to increase on an annual basis through FY 2011 to a total of 4.7 percent. The 2007 Assembly concurred with the Governor to freeze the share at 3.0 percent beginning in FY 2009, but the 2009 Assembly subsequently adopted the Governor's recommendation to subject the program to appropriation. The 2005 Assembly also dedicated a portion of video lottery terminal income to be distributed as general revenue sharing aid. The state traditionally makes the formula payments to communities in March of each year although there is not a statutorily established date, and the supplemental payment from video lottery revenues at the end of June.

**Significant Legislative Amendments:** The State of Rhode Island has maintained a program of sharing state general revenues with municipalities since the late 1940s. Over time, sources of funding and mechanisms for distribution have changed.

In the mid-1980s, funding was derived from a specified percentage of combined sales and income tax receipts from the second prior fiscal year. In FY 1985, the amount was 1.2 percent of second prior fiscal year receipts. During the 1985 Session of the General Assembly, the percentage was increased to 2.0 percent for FY 1986 and all subsequent fiscal years. Funds were distributed based on the ratio of a municipality's tax levy to the total tax levy of all municipalities.

The 1987 General Assembly changed the program significantly. First, it changed the program amounts to 6.1 percent of combined sales and income tax revenues from a defined reference year as state aid, while repealing various other statutes shown in the table below that had previously provided assistance to municipalities.

<b>RIGL</b>	<b>Topic</b>
3-10-10	Disposition of Beverage Tax Proceeds
41-4-14	Tax on Pari-Mutuel Betting
44-5-38.1	Payment in Lieu of Tax/Personal Property Tax on Manufacturer's Machinery and Equipment
44-5-42.1	Payment in Lieu of Tax/Farm Equipment
45-13-4	Payment in Lieu of Tax/Intangible Personal Property Tax on Manufacturer's Inventory
45-13-5	Payment in Lieu of Tax/Local Personal Property Tax on Manufacturer's Inventory

Second, it provided that in FY 1988 no municipality would receive less than 110 percent of the combined amounts received in FY 1987 from the repealed statutes, the General Revenue Sharing program and Section 44-5-42, relating to the exemption of certain farm property from taxation. For FY 1989 and all subsequent fiscal years, the amount of aid distributed would be no more than 105 percent of the prior fiscal year's distribution.

Third, it changed the distribution to the ratio of each municipality's product of population, tax effort and income to the total product of these variables for all municipalities. Prior to that time, tax levy was the only variable considered in the distribution of funds.

That was subsequently amended by the 1988 Assembly to each city or town's ratio of the product of population, tax effort and income to the total product of these variables for cities or towns within a county area. The funds were distributed first by county based on the same type of calculation.

The 1991 Assembly repealed the existing General Revenue Sharing program and established a new program in its place. While the new program had the same distribution mechanism, the source of funding changed. The statute required distribution based on the amount included in the annual appropriations act. Beginning in FY 1994, one percent of second prior fiscal year total state tax revenues would be distributed as aid. This new program became effective for FY 1992.

The 1992 General Assembly clarified the statutes containing the 1988 distribution mechanism to the current formula.

The 2003 General Assembly modified the census data to phase in per capita personal income from the 2000 census over ten years beginning in FY 2004 with 10.0 percent of the 2000 census data and 90.0 percent of the 1990 census data. The percents are adjusted annually over ten years until full phase in of the 2000 census data. This was done to ease the shock of new census data every ten years, with the other variables changing annually.

The 2005 Assembly provided that 6.25 percent of the state share of video lottery net terminal income solely attributable to new machines at Lincoln and Newport be dedicated to the program, up to a maximum of \$10.0 million to non-distressed communities based on the proportion of the general revenue sharing distribution for that year.



The 2006 Assembly converted the dedication of video lottery income from the state share of new machine income to 0.10 percent of the state's share all net terminal income up to a maximum of \$10.0 million to non-distressed communities based on the proportion of the general revenue sharing distribution for that year. The conversion was neutral, that is, the same amounts were achieved.

The 2007 Assembly concurred with the Governor to freeze the share at 3.0 percent beginning in FY 2009.

The 2009 Assembly enacted legislation to subject the General Revenue Sharing program permanently to appropriation; delete the requirement for a distribution of 3.0 percent of second prior year state tax revenues for FY 2010 and each year thereafter. The legislation also deleted the two-third requirements for repealing or amending the statute relating to the apportionment of aid.

**Funding:** As the graphic on the next page illustrates, no appropriation was made for the General Revenue Sharing program in FY 1993. In that year, funding was statutorily based on amounts included in the appropriations act.

Since FY 1994, the state has appropriated funding as required by statute. For the period from FY 1994 through FY 1998, this total was one percent of second prior year tax revenues. Funding increased by \$6.0 million in FY 1999 to account for the first increment of the inventory tax phase-out.

Governor Almond recommended eliminating the program in his FY 1996 budget; the General Assembly did not concur and provided full funding. Governor Carcieri proposed freezing the amount for FY 2004 at the FY 2003 level and at 2.6 percent of reference year revenues thereafter; the Assembly did not concur and fully funded the program for FY 2004 and retained current law phase up to 4.7 percent in FY 2010.

For FY 2005, Governor Carcieri recommended \$51.4 million for general revenue sharing based on freezing general revenue sharing payments at the FY 2004 revised payment level for each community. He also recommended delaying the increase to 3.0 percent of the state's second prior tax collections until FY 2006 and the schedule of annual percentage increases by one year until it reaches 4.7 percent in FY 2011.

The Assembly concurred with the Governor, but added \$1.0 million for a total FY 2005 appropriation of \$52.4 million.

For FY 2006, the Governor recommended \$1.0 million more than FY 2005 or \$53.4 million and he recommended freezing the amount at 3.0 percent of the second prior year's general tax revenues forever, ending the phase up to 4.7 percent. His FY 2006 recommendation was \$11.9 million less than current law requirements. The Assembly did not concur and restored \$11.9 million from general revenues to fully fund the program at current law requirements with continued phase up to 4.7 percent of the second prior year's general tax revenues in FY 2011.

Governor Carcieri recommended funding the General Revenue Sharing program for FY 2007 at \$65.2 million, which is \$161,407 less than enacted and included \$487,500 from dedicated revenues from new video lottery terminals. The recommendation was fixed to the level of appropriation for FY 2007, which was \$16.1 million less than current law requirements. The Governor also recommended freezing the amount at 3.0 percent of the second prior year's general tax revenues for FY 2008 and thereafter instead of the phase up to 4.7 percent in FY 2011 under current law.

The Assembly froze the program for FY 2007 and reinstated the phase up to 4.7 percent in FY 2011 as in current law. The Assembly included \$65.1 million for FY 2007 payments.

The 2007 Assembly concurred with the Governor's proposal to freeze communities' FY 2008 aid payments at the FY 2007 level by using older reference data, and fix future amounts at 3.0 percent of tax revenues, ending the phase-up.

The 2008 Assembly concurred with the Governor's recommendation for the FY 2008 revised budget, which provided a \$10.0 million proportional reduction in the original enacted aid to communities, for which the enacted budget included \$65.1 million to level fund communities at FY 2007 amounts.

For FY 2009, the Governor recommended \$55.0 million for the program. He included legislation contained in Article 15 of 2008-H 7390 to freeze the distribution of state share of video lottery terminal revenue at the FY 2008 enacted level. The recommendation reflects a ratable reduction of \$10.0 million and a further provision that includes a reduction of \$96,011 to assure that no community receives more aid in FY 2009 than the amount adopted for the FY 2008 enacted budget. This includes \$7,430 from East Greenwich, \$41,018 from East Providence, \$41,064 from Hopkinton, and \$6,499 from Little Compton. Communities' aid distributions would reflect updated data.

The 2008 Assembly provided \$55.1 million, or \$96,011 more than recommended and changed the reference year data used for the distribution for formula to be the same as used for FY 2008 and FY 2009. This assures that each community receives the same amount of aid in FY 2009 as they did in FY 2008.

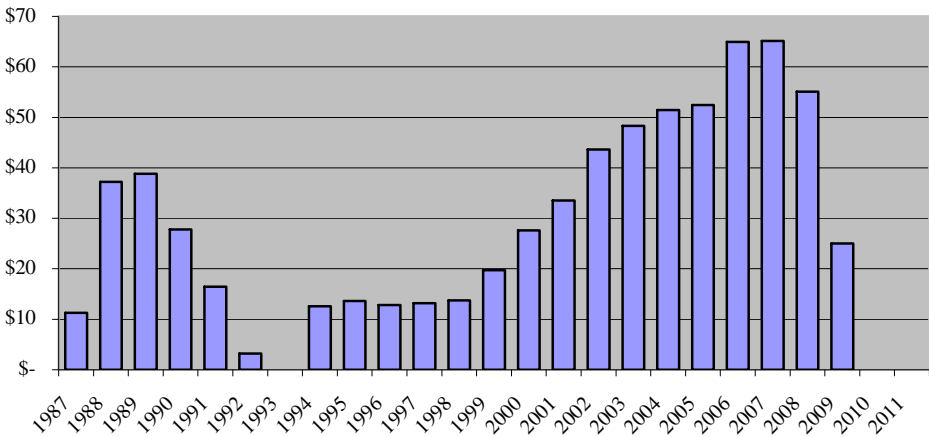
The Governor's FY 2009 revised budget proposed suspending the state's payments to communities in FY 2009. He subsequently submitted an amendment to restore \$31.0 million from the state fiscal stabilization fund to fund the program. The \$31.0 million would be distributed through the existing formula; however, communities would be required to allocate a portion to school budgets based on the percent of support for the school budget that the community supplied in FY 2007. Communities that contributed less than 5.0 percent would be required to allocate 100.0 percent of the general revenue sharing allocation to the schools. Communities that contributed between 5.0 percent and 25.0 percent would be required to allocate 75.0 percent, communities that contributed between 25.0 percent and 50.0 percent would be required to allocate 50.0 percent, and communities that contributed more than 50.0 percent would be required to allocate 25.0 percent to school budgets.

The Assembly did not concur and provided \$25.0 million to fund the program in FY 2009, distributed proportionally on the same basis as the original enactment.

The FY 2010 budget does not include any funding for the General Revenue Sharing program, consistent with the Governor’s recommendation. The Assembly enacted legislation to subject the program permanently to appropriation; deleted the requirement for a distribution of 3.0 percent of second prior year state tax revenues for FY 2010 and each year thereafter, and deleted the two-thirds requirement for repealing or amending the statute relating to the apportionment of aid.

The FY 2011 budget does not include any funding for the General Revenue Sharing program.

### General Revenue Sharing (in millions)



## **Distressed Communities Relief Program**

**Statute:** Rhode Island General Laws: Section 45-13-12 (Distressed Communities Relief Fund), Chapter 44-25 (Real Estate Conveyance Tax), Section 42-61.2-7 (Division of Revenue from Video Lottery Terminals).

**Background:** 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. Section 45-13-12 of the General Laws establishes the four indices used to determine eligibility. These indices are percent of tax levy to full value of property, per capita income, percent of personal income to full value of property, and per capita full value of property. Effective FY 2006, any community falling into the lowest 20.0 percent (bottom eight rankings) for at least three of the four indices is eligible for assistance under the program.

Funds are distributed based on the ratio of an eligible municipality's tax levy to the total tax levy of all eligible municipalities. Payments are made in March and August of each year. Since the inception of the program, only seven communities have received funding through this program. The communities are Burrillville, Central Falls, North Providence, Pawtucket, Providence, West Warwick, and Woonsocket. For FY 2011 East Providence qualifies for distressed aid and North Providence is disqualified. The data and calculations for FY 2011 are shown in Appendix VI.

The state makes two payments each year to communities, one in March and one in August.

**Significant Legislative Amendments:** During the 1992 Session, the General Assembly passed legislation authorizing the State Lottery Commission to operate video lottery terminals. Section 42-61.2-7 of the Rhode Island General Laws dedicates a portion of the net terminal income to the Distressed Communities Relief program. In FY 1993, the contributions to the program would come from the share of the net terminal income due the retailers, kennel owners and technology providers. Beginning in FY 1994, the first \$5.0 million from the state's share of net terminal income would be dedicated to the program.

The 1993 Assembly amended the statute so that \$3.0 million would be from the state's share of net terminal income in FY 1994 with the remaining \$2.0 million split as follows: \$1,152,683 from the retailers, \$218,579 from the kennel owners, and \$628,737 from the technology provider. The kennel owners' share was eventually eliminated, so the 2005 Assembly made a technical correction to the division of revenue from video lottery proceeds to simply dedicate \$5.0 million from general revenue collections to this program.

The 2004 Assembly agreed with the Governor's budget proposal to eliminate the link between the real estate conveyance tax and the program for FY 2004 and FY 2005 only. The real estate conveyance tax is \$2.00 per \$500 paid for the purchase of property (including the value of any lien or encumbrance remaining at the time of sale), with \$0.30 dedicated to the Distressed Communities program. Of the remainder, \$0.60 goes to state

general revenues for state use and the remaining \$1.10 stays with the community where the tax was collected. The Assembly included Article 16 of 2004-H 8219 Substitute A, as amended, to effectuate this change. For FY 2004 and FY 2005 only the \$0.30 dedicated share of the real estate conveyance tax would be transferred to the state general fund. Thereafter beginning in FY 2006 the program reverts back to usage of dedicated funding from the real estate conveyance tax. The Assembly included funding for FY 2005 of \$8.5 million, \$1.0 million more than the Governor's recommendation.

The Governor recommended level funding the program at \$8.5 million in his FY 2005 revised and FY 2006 budget recommendations, which was \$1.4 million less for FY 2006 than required under current law, based on the November 2004 Revenue Conference estimates. He recommended amending the law to make the amount permanently subject to appropriation.

The Assembly did not concur and added \$1.0 million from general revenues above the Governor's FY 2005 revised recommendation to fully fund the program at current law requirements. In prior years, payments were made to distressed communities in April and in August, over two separate budget cycles. The 2004 Assembly changed the payment cycle. It moved to a September and April payment schedule, both within the same state fiscal year. The state inadvertently omitted the August payment, which was always a receivable to the communities and a payable by the state. This corrected the oversight and provided the \$1.0 million to make program payments current.

The Assembly provided \$10.0 million for the program for FY 2006. This was \$1.4 million more than the Governor's recommendation based on full funding and updated information from the May 2005 Revenue Estimating Conference. The Assembly also changed the distribution of program funds in Article 11 of 2005-H 5270 Substitute A by amending the law to allow communities to qualify as distressed if they fall into the lowest 20 percent for at least three of the four indices used to determine eligibility, or the eight lowest ranked communities. Prior to this change communities qualified if they fell into the lowest 15 percent for at least three of the four indices used to determine eligibility, or the six lowest ranked communities.

The 2005 Assembly provided that 12.5 percent of the *state share* of video lottery net terminal income solely attributable to new machines at Lincoln and Newport up to a maximum of \$20.0 million per year be dedicated to the program.

The Governor recommended full funding for the Distressed Communities Relief Fund at \$11.7 million for FY 2007, which is \$1.8 million more than enacted. Funding included \$975,000 from new revenues from the video lottery terminals per statutory requirement. The Assembly included \$10.9 million for FY 2007, which is \$1.0 million more than enacted but \$0.8 million less than the Governor's recommendation. The decrease is based upon lower estimates of collections of real estate transfer taxes by the May Revenue Estimating Conference, which are dedicated to the program.

The 2006 Assembly also converted that dedication to 0.19 percent of *all* net terminal income up to \$20.0 million per year; the 12.5 percent new machine revenue. The conversion was neutral, that is, the same amounts were achieved.

The 2007 Assembly concurred with the Governor's proposal to fund FY 2008 aid at FY 2007 entitlement, or \$10.4 million total. The 2007 Assembly also concurred with the Governor's proposal to convert this to a general revenue appropriation.

The 2008 Assembly concurred with the Governor's proposal to freeze the amount of video lottery revenues dedicated to this program at the FY 2008 level and provided \$10.4 million. This is \$144,532 less from the video lottery revenues because of the freeze. Communities' aid distribution for FY 2009 is based on updated qualifying tax levies.

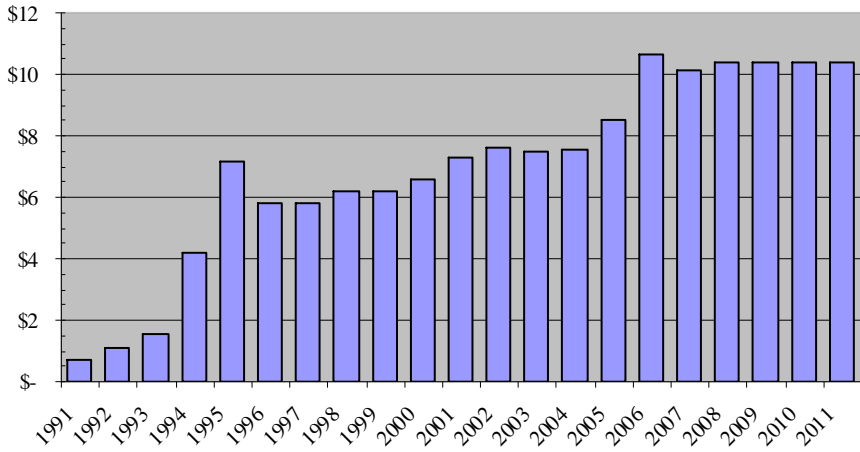
The Governor's FY 2010 recommended budget includes \$10.4 million for FY 2010, consistent with the enacted budget. He recommended using \$10.0 million of the total \$30.0 million available from the flexible portion of the federal stabilization funds in lieu of general revenues. Communities' aid distribution for FY 2010 is based on updated qualifying tax levies and assumes all aid is distributed using the same method. Aid from video lottery terminal resources are shared equally unlike the weighted allocation of the majority of the funds.

The Assembly did not concur with the Governor's proposal to fund the program with the stimulus funds; it provided \$10.4 million from general revenues. It also enacted legislation to subject the video lottery terminal funding to appropriation and clarified how much of the appropriation will be distributed equally to each qualifying distressed community.

The 2010 Assembly concurred with the Governor's recommendation to provide \$10.4 million from general revenues for the program in FY 2011. Current law mandates that 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. For FY 2011, East Providence qualifies for distressed aid and North Providence is disqualified. Communities' aid distribution for FY 2011 is based on updated qualifying tax levies.

**Funding:** Funding for the Distressed Communities Relief fund had been derived from two sources of revenues, the real estate conveyance tax and video lottery terminal revenues. The 2009 Assembly funded the program solely with general revenues.

## Distressed Communities Relief Program (in millions)



While FY 1994 was the first year receipts from net terminal income were dedicated to the program, full payment was not made due to a lawsuit regarding the distribution of funding. The disputed portion of the FY 1994 payment was made in FY 1995.

## Motor Vehicle Excise Tax Phase-Out

**Statute:** Rhode Island General Laws: Title 44, Chapter 34.1; Section 42-61.2-7

**Background:** The 1998 General Assembly enacted legislation to phase out the property tax on motor vehicles and trailers. The exemption is a reduction in the assessed value subject to taxation. The Vehicle Value Commission sets the assessed values of vehicles using data from the National Automobile Dealers Association (NADA). Cities and towns are paid by the state for the lost taxes due to the exemptions. In addition, local tax rates on vehicles are frozen to the FY 1998 level. The state makes four annual quarterly payments to the communities in the months of August, November, February and May.

**Significant Legislative Amendments:** The 1998 General Assembly enacted legislation to phase out the property tax on motor vehicles and trailers beginning with FY 2000 tax bills, and ending in FY 2006 when the tax would be totally eliminated. The 2000 Assembly amended the statute to extend the phase-out for one year through FY 2007; the 2002 Assembly amended it further to provide for a permanent \$4,500 exemption for FY 2003 and beyond. The phase-out was reinstated for FY 2006 with increased exemptions tied to new video lottery terminal income. For FY 2007, the exemption is \$6,000.

The Vehicle Value Commission sets the assessed values of vehicles using data from the National Automobile Dealers Association (NADA) beginning with assessments for FY 2000. Prior to FY 2000, a Rhode Island sales adjustment was applied to many vehicles, which had the impact of altering the average retail value used for tax purposes. This method produced wide variations and inequities from year to year. The sales adjustment is no longer being used, which had the impact of increasing the values of some vehicles for FY 2000 tax purposes. Taxpayers were held harmless from the increases due to the change, paying FY 2000 taxes equal to FY 1999 payments.

The 1998 legislation froze local tax rates at FY 1998 levels, but provided for annual adjustments to the rates for purposes of reimbursing cities and towns for that freeze. The legislation used the consumer price index-all urban consumers as a surrogate for the amounts rates would have increased. The 2003 Assembly adopted Governor Carcieri's recommendation to end these adjustments beginning in FY 2004.

Governor Almond proposed to the 2000 and 2001 Sessions of the General Assembly that the exemption be frozen at \$2,500. The Assembly did not concur in either year. He proposed freezing it at \$3,500 to the 2002 Session for both FY 2002 (retroactively) and FY 2003. The 2002 Assembly adopted a permanent exemption of \$4,500 for FY 2003 and beyond.

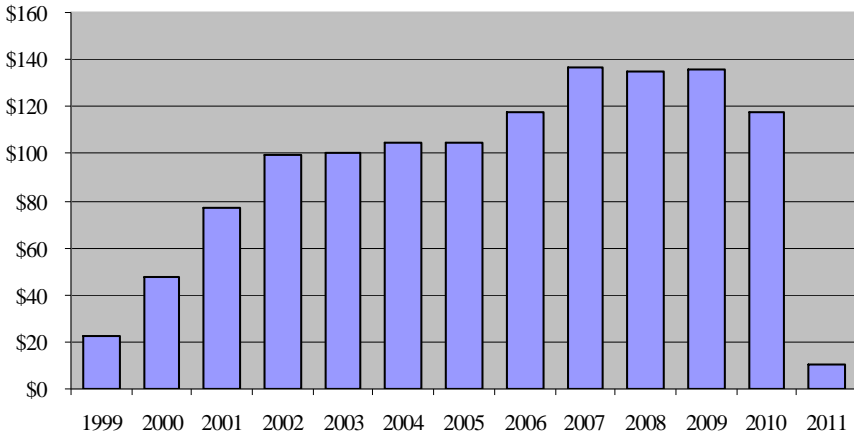
The 1998 legislation required reimbursement to cities and towns from the state for the lost taxes due to the exemptions and, as noted above, the frozen rates. Reimbursements were made on the basis of the entire local tax bases, assuming collection history of 100 percent, which rarely occurs, if ever. Prior to FY 2003, the reimbursements were made one year in advance, and then reconciled on final payment. The initial legislation specified that when the tax was eliminated, cities and towns would receive permanent shares of a dedicated percentage of the sales tax.



The 2000 Assembly eliminated the authority of fire districts to levy motor vehicle excise taxes. The fire districts would be reimbursed for 100 percent of the lost revenues beginning in FY 2001. This was enacted as part of Article 19 of the FY 2000 Appropriations Act. Sufficient funds were appropriated to cover the costs of this action. The Assembly then eliminated the ability of municipalities to charge a minimum tax beginning in FY 2002. Section 44-34-2 of the General Laws established a minimum tax of \$5.

The 2002 Assembly amended the payment schedule to four installments during the fiscal year on August 20<sup>th</sup>, November 20<sup>th</sup>, February 20<sup>th</sup>, and May 20<sup>th</sup>, beginning in FY 2003. In prior years, the first and second payments were made on October 20<sup>th</sup> and February 20<sup>th</sup> of each year equal to 25.0 percent of the estimated reimbursement. The third payment was made on June 20 of each year equal to the remaining 50.0 percent of the estimated reimbursement.

**Motor Vehicle Excise Tax Phase-Out - Replacement Aid  
to Local Governments**



The Governor included legislation in his FY 2010 revised budget to eliminate the third and the fourth quarter reimbursements to municipalities. The proposed legislation would allow municipalities to levy a supplemental tax to capture the loss of the reimbursement for FY 2010. This is subject to certification from the Department of Revenue. The law further requires an affirmative vote of at least four-fifths of the full membership of the municipal’s governing body. For FY 2011 and thereafter, the legislation subjects future exemptions to the annual appropriations act.

The Assembly had not taken action on the Governor’s budget and the third quarter payment, which was due on February 1, was made. The Assembly provided an additional \$16.4 million, for total funding of \$117.2 million to fund the program at 88.0 percent of the amount that would have been due in FY 2010.

The 2010 Assembly restored the authority for fire districts to levy a motor vehicle excise tax. The Assembly changed the exemption amount from \$6,000 to \$500, and allowed municipalities to provide an additional amount above \$500; however, that additional amount would not be subject to reimbursement. It 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.

**Funding:** Reimbursement to the cities, towns and fire districts are funded from annual general revenue appropriations on the basis of the amount lost to the cities and towns resulting from the exemptions in the legislation. The phase-out of the motor vehicle and trailer excise taxes was passed as part of the FY 1999 Appropriations Act. The advance reimbursements to municipalities began in that year with total requirements of \$22.1 million.

The 2002 Assembly did not concur until the Governor's recommendation to reduce the FY 2002 aid to cities and towns but appropriated funds for an advance reimbursement for FY 2002 and the FY 2003 exemption level of \$4,500. Appropriations for FY 2004 did not contain additional inflation adjustments, and reflected changes only for estimated value changes.

Governor Carcieri recommended that state reimbursement of lost excise tax revenues to cities and towns be based upon the prior local fiscal year vehicle values. The change in reimbursement from a concurrent to a prior local fiscal year basis would begin in FY 2005. The Assembly concurred.

The Governor recommended full funding of \$105.0 million for the \$4,500 exemption for FY 2006 and technical language ending the eventual repeal of the tax. The 2005 Assembly did not concur and added \$7.3 million from general revenues to increase the vehicle value exemption from \$4,500 to \$5,000 per vehicle. The Assembly also passed Article 17 of 2005-H 5270, Substitute A to allow for advance reimbursements to communities based on current year property values rather than prior local fiscal year values.

The 2005 Assembly also passed legislation dedicating 78.125 percent of the state share of video lottery net terminal income solely attributable to new machines at Lincoln and Newport up to \$10.0 million per year to the program to end the car tax by increasing the exemption in \$500 increments until it is ended.

Governor Carcieri recommended \$129.1 million for FY 2007 to fund a \$5,500 exemption based on the revenues from new video lottery terminals dedicated to the program. The estimated requirement to achieve an additional \$500 exemption is \$7.5 million. The new machine revenue was estimated at \$6.1 million for FY 2007, and the Governor recommended supplementing the machine revenues with general revenues to increase the exemption to \$5,500 in FY 2007.

The 2006 Assembly included \$136.0 million to reimburse communities for a \$6,000 car tax exemption for FY 2007. This is \$23.7 million more than enacted, and \$6.9 million

more than the Governor recommended for FY 2007. This is a \$1,000 vehicle value exemption increase compared to the FY 2006 enacted budget, and \$500 more than the Governor had recommended for FY 2007. The 2006 Assembly also converted the dedicated funding to 1.22 percent of all net terminal income up to \$10.0 million per year and provided that the amount of the vehicle value exemption increase to the nearest \$250 increment, and the amount cannot be less than the prior year's exemption. The conversion was neutral, that is, the same amounts were achieved.

The Governor recommended \$140.6 million to maintain the car tax phase-out for FY 2008 at \$6,000. The 2007 Assembly provided \$135.5 million for FY 2008 based upon updated data. This maintains the tax rate freeze and provision for annual increases in the limit based on increases in video lottery terminal proceeds.

The 2008 Assembly adopted the Governor's proposal to permanently reduce the Motor Vehicles Excise Tax reimbursements to 98.0 percent of the calculated reimbursement beginning with FY 2008. Communities must give the \$6,000 exemption; however, would effectively be reimbursed for \$5,880 under this plan to be more in line with collection rates. The Assembly provided \$135.3 million for FY 2008 and \$139.6 million for FY 2009 based upon updated data.

The Governor's revised budget includes \$135.4 million or \$4.2 million less than the FY 2009 enacted budget to reflect updated data, which shows that the growth rate from FY 2008 to FY 2009 was actually 0.1 percent. The enacted budget assumed a growth rate of 3.2 percent. The Governor's FY 2010 budget includes \$135.3 million to fund the program and maintains the \$6,000 exemption; however, it assumes no growth in values from FY 2009 for which growth was 0.1 percent above FY 2008. The Assembly concurred with the Governor's recommendations.

The Governor included legislation in his FY 2010 revised budget to eliminate the third and the fourth quarter reimbursements to municipalities. The proposed legislation would allow municipalities to levy a supplemental tax to capture the loss of the reimbursement for FY 2010. This is subject to certification from the Department of Revenue. The law further requires an affirmative vote of at least four-fifths of the full membership of the municipal's governing body. For FY 2011 and thereafter, the legislation subjects future exemptions to the annual appropriations act.

The Assembly had not taken action on the Governor's budget and the third quarter payment, which was due on February 1, was made. The Assembly provided an additional \$16.4 million, for total funding of \$117.2 million to fund the program at 88.0 percent of the amount that would have been due in FY 2010.

For fiscal year 2011 and thereafter, the Assembly enacted legislation that mandates a \$500 exemption for which the state will reimburse municipalities an amount subject to appropriation. The legislation further allows municipalities to provide an additional exemption; however, that additional exemption will not be subject to reimbursement. The Assembly 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 Assembly provided \$10.0 million for FY 2011. The Assembly did not provide funding for fire districts beyond FY 2010 but for fiscal year 2011 and thereafter, it restored the authority for fire districts to levy a motor vehicle excise tax.

Session	1998	2000	2003	2004	2005	2006	2007	2008	2009	2010
<b>Exemption:</b>										
FY 2000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
FY 2001	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
FY 2002	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
FY 2003	8,000	5,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
FY 2004	10,000	6,900	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
FY 2005	15,000	9,400	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
FY 2006	Full	13,000	4,500	4,500	5,000	5,000	5,000	5,000	5,000	5,000
FY 2007	Full	Full	4,500	4,500	5,000	6,000	6,000	6,000	6,000	6,000
FY 2008	Full	Full	4,500	4,500	5,000	6,000	6,000	6,000	6,000	6,000
FY 2009	Full	Full	4,500	4,500	5,000	6,000	6,000	6,000	6,000	6,000
FY 2010*	Full	Full	4,500	4,500	5,000	6,000	6,000	6,000	6,000	6,000
FY 2011	Full	Full	4,500	4,500	5,000	6,000	6,000	6,000	6,000	500
<b>Reimbursement Basis</b>	1 year in advance	1 year in advance	Current basis	Prior fiscal year	Current basis	Current basis	Current basis	98.0%	98.0%	98.0%
<b>Tax Rate</b>	Frozen at FY 1998	Frozen at FY 1998	Frozen at FY 1998	Frozen at FY 1998	Frozen at FY 1998	Frozen at FY 1998	Frozen at FY 1998	Frozen at FY 1998	Frozen at FY 1998	Capped at FY 1998
<b>Tax Rate</b>										
<b>Reimbursement</b>	CPI-U	CPI-U	None	None	None	None	None	None	None	None

\*Reimbursed FY 2010 at 88.0 percent of amount due

## Property Revaluation Reimbursements

**Statute:** Rhode Island General Laws: Section 44-5-11.6

**Background:** Section 44-5-11.6 mandates property revaluations and statistical updates according to a schedule defined in statute. Once fully implemented, all municipalities will be required to complete full revaluations every nine years with statistical updates in the third and sixth years following the full revaluation.

The statute defines a transition period for communities having conducted or implemented revaluations as of 1993 or later. During 2000 through 2003, these communities will be required to complete a statistical update with a full revaluation three years later. For all other municipalities, the statute defines a schedule for two statistical updates before a complete revaluation will be required. A table showing the next statistical updates and full revaluations is shown on the next page. The implementation dates are December 31 of the years shown.

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 set in statute at 80.0 percent (up to \$16 per parcel) for the second statistical update and 60.0 percent (up to \$12 per parcel) for the third and all subsequent updates. A distressed community will receive 80.0 percent reimbursement for the second and all subsequent updates. The state reimbursement is made upon receipt of bills for completion of the revaluation.

**Significant Legislative Amendments:** Legislation was passed by the 1997 Assembly to implement the statistical updates. The original statute provided for per-parcel reimbursements of \$15 for the first update, \$10 for the second, and \$6 for the third and all subsequent updates. These levels were increased by the 2000 Assembly based on the actual costs of the contracts that have been entered into by a number of municipalities. The actual costs were closer to \$20 than \$15, and the limits were increased in an attempt to provide 100 percent reimbursement for the first updates.

**Funding:** Expenditures of \$1.5 million were reimbursed in FY 2001, and the state reimbursed \$1.0 million for FY 2002 and \$1.3 million for FY 2003. FY 2004 reimbursements were \$2.5 million. They were \$0.6 million in FY 2005, \$0.9 million in FY 2006, \$2.2 million in FY 2007, \$1.1 million in FY 2008 and \$1.0 million in FY 2009.

The 2010 Assembly concurred with the Governor's recommendation to provide funding of \$1.6 million for FY 2010 and \$1.0 million for FY 2011 to reimburse communities conducting property valuation updates.

	<b>Next Revaluation</b>	<b>Next Update</b>
Barrington	2014	2011
Bristol	2019	2013
Burrillville	2012	2015
Central Falls	2012	2015
Charlestown	2013	2016
Coventry	2013	2016
Cranston	2014	2011
Cumberland	2013	2016
East Greenwich	2014	2011
East Providence	2015	2015
Exeter	2011	2014
Foster	2017	2011
Glocester	2019	2013
Hopkinton	2011	2014
Jamestown	2012	2015
Johnston	2012	2015
Lincoln	2012	2015
Little Compton	2018	2012
Middletown	2017	2011
Narragansett	2011	2014
Newport	2011	2014
New Shoreham	2012	2015
North Kingstown	2012	2015
North Providence	2013	2016
North Smithfield	2012	2015
Pawtucket	2017	2011
Portsmouth	2013	2016
Providence	2018	2012
Richmond	2019	2013
Scituate	2018	2012
Smithfield	2012	2015
South Kingstown	2012	2015
Tiverton	2011	2014
Warren	2015	2015
Warwick	2015	2015
Westerly	2018	2012
West Greenwich	2019	2013
West Warwick	2012	2015
Woonsocket	2017	2011

## State Mandates

**Statute:** Rhode Island General Laws: Sections 45-13-7 through 45-13-10

**Background:** Section 45-13-9 of the Rhode Island General Laws requires that the Department of Administration submit to the Budget Office a report by municipality of the costs of mandates, established since January 1, 1979, to be reimbursed in the next fiscal year. A mandate is defined as “any state initiated statutory or executive action or rule, regulation or policy adopted by a state department or agency or a quasi-public department or agency that requires a local government to establish, expand, or modify its activities in such a way as it necessitates additional expenditures from local revenue sources where the expenditures are not otherwise reimbursed in whole or in part.”

The statute requires that the Budget Office annually include the statewide total of the costs of state mandates to be reimbursed in the next fiscal year in the budget. Funds are to be distributed in July of each year. Data regarding the reimbursable costs is collected in April of each year for the preceding July 1 to June 30 period.

**Funding:** Expenditures totaled \$76,389 and \$150,106 for FY 1990 and FY 1991, respectively. In FY 1992, expenditures were \$102,316. This was the last year in which funds were appropriated for state mandate payments.

The 2008 Assembly adopted the Governor’s recommendation contained in Article 18 of 2008-H 7204 to require that the Budget Office forward the costs for unfunded mandates to the governor for consideration. Additionally, the state treasurer would reimburse the communities if a general appropriation is made by the General Assembly.

## **Toll Reimbursement – Newport/Jamestown**

**Statute:** Rhode Island General Laws: Section 24-12-26

**Background:** The Rhode Island General Laws allow for members of the Newport and Jamestown fire and police departments and rescue personnel to be reimbursed for the cost of tolls on the Newport Bridge when using the bridge in the course of duty. The individuals are to be reimbursed by the municipality, and the municipality reimbursed by the state.

**Funding:** In order for payment to be made, the municipality must request reimbursement from the state. Payments have been made in only five of the last thirteen years. These totaled \$11,743 in FY 1994, \$1,166 in FY 1995, \$3,247 in FY 1997, \$2,227 in FY 2000 and \$2,200 in FY 2001.



## State Support for Public Libraries

**Statute:** Rhode Island General Laws: Title 29, Chapter 6

**Background:** Various sections of Chapter 29-6 of the Rhode Island General Laws, entitled “State Aid to Libraries,” require that the state provide financial support to public libraries. The requirements of the sections are outlined below.

*Grant-in-Aid.* Section 29-6-2 of the Rhode Island General Laws requires that the state share of support to public libraries be 25.0 percent of the amount appropriated and expended in the second prior fiscal year by the municipality from local tax revenues. The funding was increased over time as specified by the statute until FY 2000 and the total amount has been 25.0 percent of the second prior fiscal year since then.

For some years previously, under the section of state law that deals with the statewide library network, public libraries also received resource sharing funding to participate in the Cooperating Libraries Automated Network (CLAN). At the time the program was changed to the current grant type program, a number of communities would have received less than they had received previously. Those communities have been held harmless, with the balance of the funds distributed proportionately. The hold harmless concept was phased out over a three year period through FY 2006. Effective FY 2007, no communities would be held harmless any longer under the grant program.

The law was amended in 2002 in Article 7 of the FY 2003 Appropriation Act to provide for proportional reductions in the event that the grants would exceed the amount appropriated. In 2003 Article 20 of the FY 2004 Appropriation Act was added stating that as to only the Providence Public Library, additional state aid would be provided based on the income from the investments in that library’s endowment funds that are used to supplement the municipal appropriation, in an amount up to 25.0 percent of six percent of the three year average market value, calculated at the end of the calendar year preceding the fiscal year that expenditures are certified for the purpose of determining state aid. The 2004 Assembly further amended the law to allow inclusion of all other public libraries that use endowment funds to supplement the municipal appropriation. The state makes Library grant-in-aid payments to communities annually in December.

*Support of Institutional Libraries.* Section 29-6-7 of the General Laws requires that support for library services at state supported residential institutions and the School for the Deaf be funded at 25.0 percent of the amount appropriated and expended in the second prior fiscal year by the institution. The institutional libraries that qualify to receive grant-in-aid are located at the Adult Correctional Institution, the Eleanor Slater Hospital, the Training School, and the School for the Deaf.

*Resources Sharing/Library Network.* Section 29-6-9 of the Rhode Island General Laws outlines the responsibilities of the Office of Library and Information Services in providing each citizen of the State of Rhode Island with equal opportunity of access to resources to satisfy information needs and interests. Subsection (a) requires that the Office of Library and Information Services include in its annual budget funds for the

administration and operations of the Rhode Island Library Network. This includes sufficient funding to:

- Provide central support for the library network, including delivery of materials, telecommunications, consultant services, and access to bibliographic and other information sources;
- Reimburse libraries for the actual cost of providing services to individuals outside the library's primary clientele; and
- Support the development, maintenance of and access to the resource sharing potential of specialized collections and services provided by the Providence Public Library and other public libraries.

Subsection (b) requires that, by FY 2000, the State of Rhode Island would provide from state and federal sources 100.0 percent of the funding for certain statewide library services. These services are:

- Reference Resource Center at the Providence Public Library;
- Interlibrary delivery system;
- Interlibrary telecommunications system;
- Electronic Interlibrary loan system; and
- Statewide catalog of all library holdings.

Subsection (c) allows for the state to provide resources, subject to appropriation for continuing statewide access to databases.

Reference Resource Center at the Providence Public Library. The reference resource grant to the Providence Public Library is designed to allow the library to develop its reference collection, extend its hours to provide accessibility to its services, enabling it to provide statewide reference research for all Rhode Island libraries and residents. Additionally the reference research service provides research expertise in specialized areas such as patents and private foundation funding, reference and computer training for library staff throughout the state, database access via the Internet for public libraries and public library cardholders, and online reference service via email and live help as the "AskRI.org" service, available through public library websites and the Rhode Island state website, RI.Gov.

Interlibrary Delivery System. The Office of Library and Information Services is responsible for funding the interlibrary delivery system. This system includes the delivery of books, audio/visual materials and other resources which are shared between and among more than 180 public libraries, academic libraries, state institution libraries, school libraries and other special libraries (such as the Rhode Island Historical Society). Over three million items were delivered in FY 2006 through the system. The contract with the private vendor providing the services is based on the number of stops made, not on the number of items delivered.

There is not only a statutory requirement for full funding as stated in Section 29-6-9 (b), this function is also covered under subsection (a) of the same section of the general laws as a function for which the Office of Library and Information Services must annually include funding in its budget.

With ongoing funding from a federal grant, a cooperative automation system called RILINK serves 69 school libraries in Rhode Island. Membership fees from participating schools also support the RILINK network. Using RILINK school libraries can share materials with other RILINK member libraries as well as with all other libraries in the RI Resource Sharing/Library Network. Additional stops of the delivery service are required at schools as new members join the system.

Interlibrary Telecommunications System. The Office of Library and Information Services provides email accounts to library staff and interlibrary loan departments to support statewide resource sharing. These are provided through servers located at the Powers Building as well as at RINET. The Office of Library and Information Services assists libraries in obtaining discounts for telecommunications and Internet access through the Telecommunications Education Access Fund, commonly known as E-Rate, established in February 2003 with passage of 2003-S 843 which provides funding to qualified libraries and schools to assist in paying the cost of acquiring and using telecommunications technologies to access the Internet.

Electronic Interlibrary Loan System. The Office of Library and Information Services contracts with the Online Computer Library Center (OCLC) through OCLC's New England network NELINET for services related to interlibrary loan services and other on-line information from libraries around the world, which are also OCLC members. Expenditures budgeted in the Office of Library and Information Services operating budget include an annual membership fee and fees for services provided.

Statewide Catalog of all Library Holdings. The Office of Library and Information Services can provide access to the on-line holdings of Rhode Island libraries using the Internet. The means exist to provide the ability to search all of the on-line library catalogs at one time to determine if a book is currently on the shelf at a library and available. The library community is investigating the feasibility of providing such service as well as the costs involved.

**Funding:** The interlibrary delivery system and the electronic interlibrary loan system are funded through the operating budget of the Office of Library and Information Services. These components are not considered state aid. Funds are not required at this time for the interlibrary telecommunications system.

Only the grant-in-aid funding for the Statewide Reference Resource Center at the Providence Public Library and grants to institutional libraries are considered state aid. The components that are considered state aid are funded with state general revenues. The following table shows the grants in aid funding since FY 1989.

Fiscal Year	Grant-In-Aid	Percent of Local Expenditures	Percent of	
			Endowment Expenditures*	Reference Year
1989	\$ -	na	-	na
1990	677,446	na	-	na
1991	437,902	3.83%	-	1989
1992	326,976	2.61%	-	1990
1993	296,918	2.22%	-	1991
1994	293,050	2.10%	-	1992
1995	567,814	3.78%	-	1993
1996	581,600	3.77%	-	1994
1997	580,998	3.55%	-	1995
1998	1,624,998	9.49%	-	1996
1999	2,825,000	15.23%	-	1997
2000	4,854,726	25.00%	-	1998
2001	5,085,637	25.00%	-	1999
2002	5,404,167	25.00%	-	2000
2003	5,718,385	25.36%	-	2001
2004	6,672,500	27.72%	25.00%	2002
2005	7,177,599	28.42%	25.00%	2003
2006	7,443,400	28.24%	25.00%	2004
2007	8,668,733	31.53%	25.00%	2005
2008	8,773,398	25.00%	25.00%	2006
2009	8,773,398	25.00%	25.00%	2007
2010	8,773,398	25.00%	25.00%	2008
2011	8,773,398	25.00%	25.00%	2009

*\*Providence only in FY 2004; all capped at 6% of the three-year average market value of investments in the endowment.*

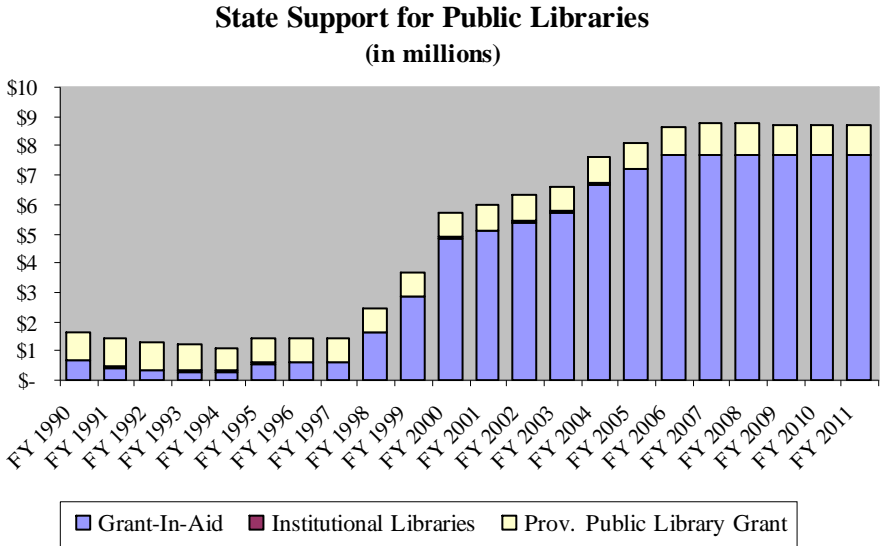
As the table illustrates, funding remained relatively stable for the period from FY 1991 through FY 1997. In FY 1998, the General Assembly appropriated an additional \$1.0 million to begin increasing funding to meet the requirement of 25.0 percent for the grant-in-aid program by FY 2000. An additional increase of \$1.2 million was appropriated for FY 1999 to continue the trend toward 25.0 percent funding for the grant-in-aid program. In the FY 2000 budget, the Assembly added \$2,029,726 over FY 1999 funding to reach the required level of a total of 25.0 percent for grants-in-aid, where it has remained.

The Governor recommended that the statute be changed in his FY 2003 budget to make funding subject to appropriation, and froze the level at that enacted for FY 2002. The Assembly concurred with the statutory change, but included funding for the 25.0 percent level.

The 2003 Assembly amended the law to allow inclusion of endowment funding as part of local effort for Providence, which resulted in additional funding of \$654,835 for FY 2004. The 2004 Assembly further amended the law to allow inclusion of all other statewide libraries that receive endowment funding. This resulted in additional expenditures to state support for libraries in the amount of \$224,544 for FY 2005. The 2005 Assembly passed legislation (2005-H 5170 Substitute A) requiring any library that

funded a majority of its operational budget in the prior year with public funds to be subject to the open meetings law.

The following graph shows total state funding for library services, grant-in-aid payments, and the grant to the Providence Public Library for the Statewide Reference Resource Center.



The FY 2006 budget included \$8.4 million to fully fund for library aid, which includes \$0.9 million in endowment based funding for various libraries. The FY 2007 budget included \$8.7 million for library aid. The FY 2008 budget included \$8.8 million for library aid, which includes \$1.1 million in endowment based funding for various libraries.

The 2008 Assembly concurred with the Governor’s recommendation to provide \$8.8 million for FY 2009 library operating aid. The Assembly also enacted legislation to reduce the maintenance of effort requirement for municipalities to provide library services to at least 80.0 percent of the previous year for just FY 2009. The 2009 Assembly also froze the maintenance of effort requirement at 80.0 percent for FY 2010.

The 2010 Assembly concurred with the Governor’s recommendation to provide \$8.8 million for FY 2011 library operating aid.

## Library Construction Aid

**Statute:** Rhode Island General Laws: Section 29-6-6

**Background:** Section 29-6-6 of the Rhode Island General Laws establish a library construction aid program. This section gives the Office of Library and Information Services authority to make grants-in-aid to a municipality or a free public library for the construction or capital improvement of any free public library designed to provide better services to the public. Since the program's inception in 1965, \$44.8 million has been committed to reimbursement of 89 public library construction projects in 33 communities in Rhode Island.

In general, library construction and renovation projects considered by the Office of Library and Information Services must meet certain criteria to be considered for a grant-in-aid. Firstly, the library must be eligible for state grant-in-aid as defined in Rhode Island General Law 29-6-3. Secondly, the project must improve public library services, meeting the needs of the community for at least the next 10 years. Thirdly, funds equal to or more than the state grant-in-aid must be appropriated for the same purpose by the city or town or dedicated to the same purpose from private sources. Projects meeting these criteria would then be ranked according to the priorities established by the Library Board of Rhode Island.

In FY 1999, the program was reactivated after an eight-year hiatus; the Library Board of Rhode Island revised its priorities for construction projects. Priority is assigned to projects based on the ability to pay, with the communities in the lowest quartile of "equalized weighted assessed valuation" ranked highest. Additionally, priority will be given to communities that have not completed a construction project involving state construction reimbursement funding.

As part of this process, the Library Board of Rhode Island established caps on construction reimbursement payments to a maximum of \$5.0 million per year by FY 2003, although the actual funding for any given year is subject to appropriation by the Assembly. Additionally caps were established on allowable costs. These were set as \$150 per square foot for new construction and \$125 per square foot on renovation and remodeling. Cost per square foot is determined by the cost of contracts for new construction and or contracts for expansion, remodeling and alteration of existing buildings. It does not include other costs such as architect and consultant fees, site acquisition, initial equipment and furnishings, landscaping and parking lots, most of which are eligible for 50.0 percent reimbursement.

In 2005 at the request of the Rhode Island library community the Library Board, in consultation with the Office of Library and Information Services, undertook a study of the current costs of library construction in Rhode Island and the northeast to determine if the allowable costs per square foot should be increased to keep pace with the rising costs of construction. In early 2006, the Library Board approved an increase in allowable costs for construction. The new caps are set as \$200 per square foot for new construction and \$175 per square foot on renovation and remodeling projects. This is an increase of \$50 per square foot for new construction and renovation projects compared to existing caps.

The state grant-in-aid is limited to a maximum of 50.0 percent of the total eligible costs as determined by the Office of Library and Information Services. The grants are paid on an installment basis for a period up to 20 years. The payments do not begin until the state fiscal year following the completion, acceptance, and audit of the project. Reimbursable costs also include any cost of borrowing the state share during the construction period. Examples of costs not eligible for state funds include the cost of fundraising by the municipality or the free library or the costs of temporary locations and moving library collections. In a case where the library is a component of local government, payments are made to the municipality. Payments for free public libraries are made directly to the libraries.

Library construction aid is considered indirect aid for two reasons. Firstly, payments are not necessarily made to a local government; some are made directly to free public libraries. Thus, funding cannot entirely be considered traditional local aid. Secondly, funds are targeted for specific use and are not for general support of the local government or free library budget. The state makes library construction aid payments to communities on a case by case basis based on the timing of each community's debt service payments.

**Funding:** Payment of the state grant-in-aid has been made from two sources of funds, federal grants and general revenues. When federal funds were made available in past fiscal years, attempts were made to use these funds for projects in which the federal funds would cover all or part of the total state share of the project. Payments from federal funds were made as lump sum payments upon completion of the project. These federal fund payments were not spread over a number of fiscal years as with the state-funded payments. In the case where the state share of the project was funded from both federal and state sources, the federal funds were expended in full in the first year of reimbursement. The remaining state funded portion would be paid in installments.

In September 1996, Congress passed the Library Services and Technology Act (LSTA). This act was a major revision of the federal program providing federal funds for public library services. Under the new federal program, no funds will be made available for construction reimbursement. Thus, any grants made in the future will be funded solely from general revenues.

In the early 1990's, a policy was established not to fund any additional projects. Payments continued on existing grant agreements. This action was the result of the severe financial constraints on the state budget earlier in the decade. The impact of this policy is seen in the following graph as a reduction in annual payments for several years as projects were paid in full and no longer require an appropriation. Commitments for these ongoing payments would continue through FY 2014.

In April 1998, Governor Almond issued executive order 98-4, which reinstated the library construction aid program. At this time, the Library Board of Rhode Island began to revise its priorities for construction aid, setting limits in the level of reimbursement to be made by the state. The revised policies became effective in February 1999.

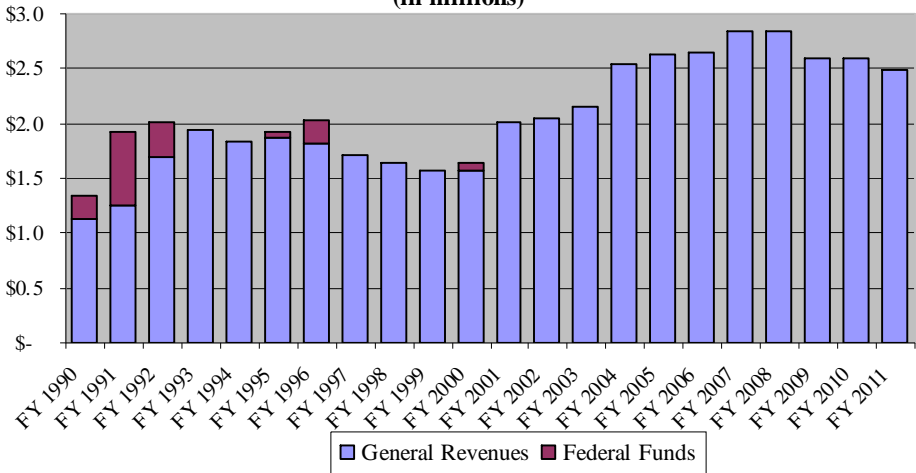
The Office of Library and Information Services undertook a Public Facilities Survey and Capital Budget Forecast in 1998. This survey became the document that provides an estimate of potential state commitments for construction grants in the out-years. The survey showed the potential for state grants of \$40.0 million based on planned capital improvement projects at libraries statewide. A number of these projects were eligible for reimbursements beginning in FY 2001, and the number of projects would continue to increase due to the reinstatement of the program.

The Public Facilities Survey was updated again in 2003 and is now updated periodically. The current estimated potential for state grants is \$47.0 million based on planned capital improvement projects at libraries statewide over the next ten years.

The state has maintained full funding of this program.

The 2010 Assembly provided \$2.6 million for FY 2010 and \$2.5 million for FY 2011 to fully fund library construction aid, as recommended by the Governor.

**Library Construction Aid**  
(in millions)





## Municipal Police Incentive Pay Program

**Statute:** Rhode Island General Laws: Title 42, Chapter 28.1

**Background:** Section 42-28.1-1 of the Rhode Island General Laws establishes the Municipal Police Incentive Pay program. The purpose is to provide financial compensation to members of the state, city, and town police departments, sheriffs, deputy sheriffs and marshals, 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.

For state employees, the incentive payment is made by the state agency for which the employee works and funds are included in each agency's budget. For municipal employees, payments are made by the state directly to the municipalities. Then, the municipalities make payments to the participants in the program. Since funds are targeted for specific use and are not for general support of the local government, funding for this program is considered indirect aid for the purposes of this report.

The amount of the incentive is based on a point system, which is related to the individual's level of educational attainment. The individual must be enrolled in a law enforcement degree program and take a minimum of nine credit courses per year and receive a degree within six years of receiving the first credit under the incentive program. The following table outlines the incentive requirements for this program.

Incentive Step	Incentive Amount	Points Acquired
1	\$1,000	30 points
2	2,000	Associate's Degree in Law Enforcement
3	3,000	Bachelor's Degree in Law Enforcement or Criminal Justice
4	3,500	Juris Doctor, Master's Degree in Law Enforcement (with Bachelor's Degree in Law Enforcement, Criminal Justice, or Law)

One point is awarded for each semester hour obtained from eligible institutions with concentrations in police and legal studies including classes in the field of behavioral sciences. Sixty points are awarded for attainment of an Associate's degree. One hundred twenty points are awarded for attainment of a Bachelor's degree.

The state fire marshals and deputy fire marshals can be granted incentive credits for a degree with a concentration in fire science, instead of law enforcement or criminal justice. The state makes these payments to communities in December of each year.

**Significant Legislative Amendments:** Section 42-28.1-7 of the Rhode Island General Laws requires that the General Assembly annually appropriate the funds it deems necessary for this incentive pay program. Section 42-28.1-6(a) allows for the ratable reduction in incentive payments if annual appropriations are not sufficient to fully fund the program. This section was amended in 1983 to include the ratable reduction provision, which was first used in FY 1992 when the level of incentive totaled only 64.0 percent of the eligible amounts. Prior to FY 1992, the program was fully funded.

The 1993 Assembly enacted that individuals not receive less than 25.0 percent of the individual's full incentive. However, the 1995 Assembly repealed this requirement. Payments have not exceeded 20.0 percent since FY 1995.

Over time, eligible participants in the program have changed. In 1987, the state fire marshal and deputy fire marshals in the Rhode Island Division of Fire Safety were added to the program. In 1997, the Division of Drug Control of the Department of Health was abolished. The employees of this division were previously eligible for incentives under this program.

**Funding:** The Municipal Police Incentive Pay program was fully funded in FY 1990 and FY 1991 with appropriations of \$2,737,684 and \$2,832,936, respectively. By FY 1996, funding had been reduced to approximately \$500,000, where it remained through FY 1998. In FY 1999, the General Assembly appropriated an additional \$50,000, or ten percent, increasing funding to \$550,000. Additional ten percent annual increases brought funding \$732,050 in FY 2003. It remained at that level for FY 2004, FY 2005, and FY 2006.

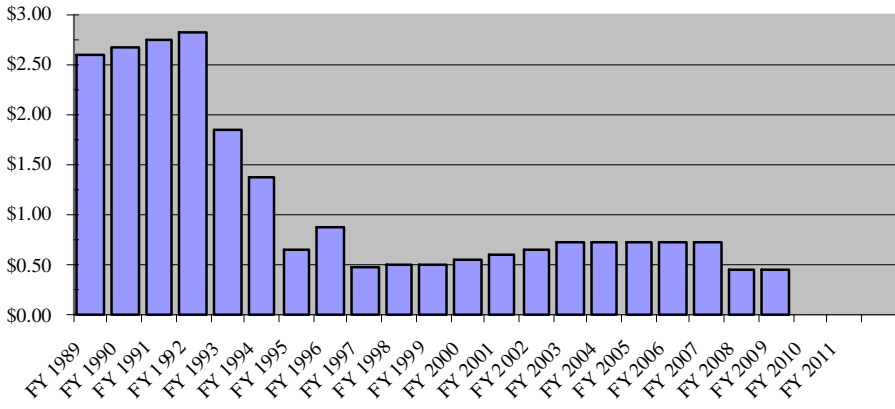
The Governor recommended Article 9 of 2006-H 7120 to eliminate the incentive program effective for FY 2007. It currently serves 1,138 policemen and would cost \$0.7 million in FY 2007 under current law. The Assembly did not concur and it restored the program with \$450,000 for payments to police officers.

The Assembly provided \$450,000 for FY 2008, which is the same as the FY 2007 enacted budget, and the Governor's recommendation.

This Governor recommended Article 13 of 2008-H 7390 to repeal this program effective for FY 2009, and removed the enacted funding of \$450,000. The 2008 Assembly did not concur and maintained this program in the general laws; however, provided no funding.

For FY 2011 the Governor recommended and the Assembly provided no funding.

## Municipal Police Incentive Pay Program (in millions)



## Municipal Firefighters Incentive Pay Program

**Statute:** Rhode Island General Laws: Title 42, Chapter 28.4

**Background:** Section 42-28.4-1 of the Rhode Island General Laws established 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. Payments are made by the state directly to the municipalities, which, in turn, make payments to the participants in the program. Since funds are targeted for specific use and are not for general support of the local government, funding for this program is considered indirect aid for the purposes of this report.

The amount of the incentive is based on a point system, which is related to the individual's level of educational attainment. The individual must be enrolled in a program with a concentration in fire science and take a minimum of nine semester hours per year. The following table outlines the incentive requirements for this program.

Incentive Step	Incentive Amount	Points Acquired
1	\$1,000	30 points
2	2,000	Associate's Degree
3	3,000	Bachelor's Degree

One point is awarded for each semester hour obtained from eligible institutions with concentrations in police and legal studies including classes in the field of behavioral sciences. Seventy points are awarded for attainment of an Associate's degree. One hundred forty points are awarded for attainment of a Bachelor's degree. The state makes these payments to communities in December of each year.

**Significant Legislative Amendments:** Section 42-28.4-6 of the Rhode Island General Laws requires that the General Assembly annually appropriate the funds it deems necessary for this incentive pay program. Section 42-28.4-5(a) allows for the ratable reduction in incentive payments if annual appropriations are not sufficient to fully fund the program. This section was amended in 1983 to include the ratable reduction provision, which was first used in FY 1992 when the level of incentive totaled only 64.0 percent of the eligible amounts. Prior to FY 1992, the program was fully funded.

The 1993 Assembly enacted that individuals not receive less than 25.0 percent of the individual's full incentive. However, the 1995 Assembly repealed this requirement. Payments have not exceeded 20.0 percent since FY 1995.

Eligibility for the program has remained constant with the exception of one amendment. In 1985, members of the Cumberland rescue department and emergency service technicians in the Town of Lincoln were made eligible for the incentive pay program.

**Funding:** The Municipal Firefighters Incentive Pay program was fully funded in FY 1990 and FY 1991 with appropriations of \$1,378,018 and \$1,388,000, respectively.

Funding for the program was reduced to approximately \$272,000 by FY 1996 and to \$250,000 in FY 1997. In FY 1999, the General Assembly appropriated an additional \$25,000, or ten percent, increasing funding to \$275,000. Additional ten percent annual increases brought funding \$366,025 in FY 2003. It remained at that level for FY 2004, FY 2005, and FY 2006.

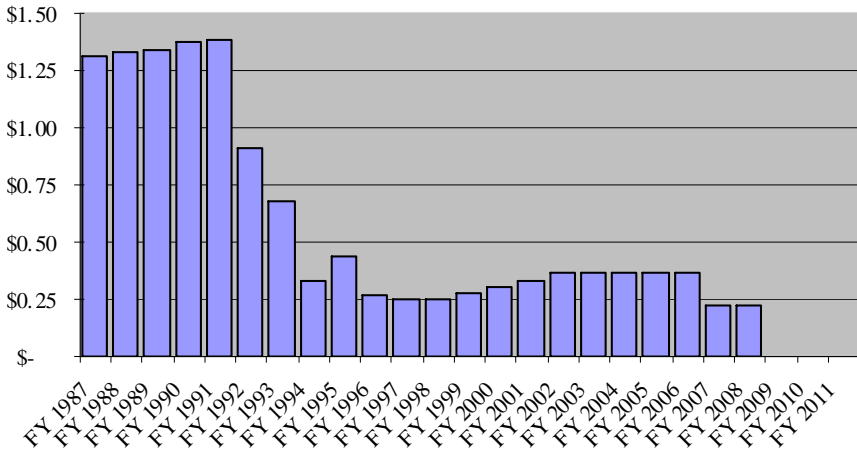
The Governor recommended Article 9 of 2006-H 7120 to eliminate the incentive program effective for FY 2007. It currently serves 478 firemen and would cost \$0.4 million in FY 2007 under current law. The Assembly did not concur and restored the program with \$225,000 for payments to firefighters.

The Assembly provided \$225,000 for FY 2008, which is the same as the FY 2007 enacted budget, and the Governor’s recommendation.

This Governor recommended Article 13 of 2008-H 7390 to repeal this program effective for FY 2009, and removed the enacted funding of \$225,000. The 2008 Assembly did not concur and maintained this program in the general laws; however, provided no funding.

For FY 2011 the Governor recommended and the Assembly provided no funding.

**Municipal Firefighters Incentive Pay Program**  
(in millions)



## Public Service Corporation Tax

**Statute:** Rhode Island General Laws: Section 44-13-13

**Background:** 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, but is subject to taxation by the state. Tangible personal property includes lines, cables, ducts, pipes, machines and machinery, and equipment.

By March 1<sup>st</sup> of each year, companies are required to declare the value of their tangible personal property to the Division of Taxation. The Division of Taxation 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 Division and distributed as prescribed in statute.

The statute allows for the use of up to 0.75 percent for administrative expenses. These funds are deposited as general revenues. The remaining funds are distributed to the municipalities on the basis of the ratio of the population of the municipality to the population of the state as a whole. For distribution purposes, population data from the most recent census is used. These payments are made by the state in July of each year.

**Significant Legislative Amendments:** The 1985 Assembly amended Chapter 44-13 to change references to “telephone” corporations to “telecommunications” corporations, and to replace the word “utility” with “corporation” throughout the chapter.

The 1990 Assembly altered the timing of payments to certain municipalities. The law previously provided for payments to be made to municipalities no later than July 30 for any city or town with a fiscal year end of June 30. Payments were to be made no later than the last month of the municipality’s fiscal year end for any city or town with a fiscal year end other than June 30. The amendment provided that payment would be made to all cities and towns by July 30.

In his FY 2003 budget recommendations, Governor Almond recommended a change to the public service corporation tax that would provide local governments with \$6.7 million of additional property taxes by changing the method of levying this tax on the property of telecommunications companies. It would have changed the method of assessing the tax from the average assessment ratios in the state and the average property tax rate to one using a weighted average tax rate determined as the sum of each community’s tax rate multiplied by its percent of total population. The Assembly did not concur.

Governor Carcieri included Article 6 in his FY 2006 revised budget that would freeze the statewide tax rate applied to tangible personal property of public service corporations at last year’s rate. Collections from this tax have declined from \$18.0 million in FY 2003 to an estimated amount of \$12.2 million in the Governor’s FY 2007 recommended budget.

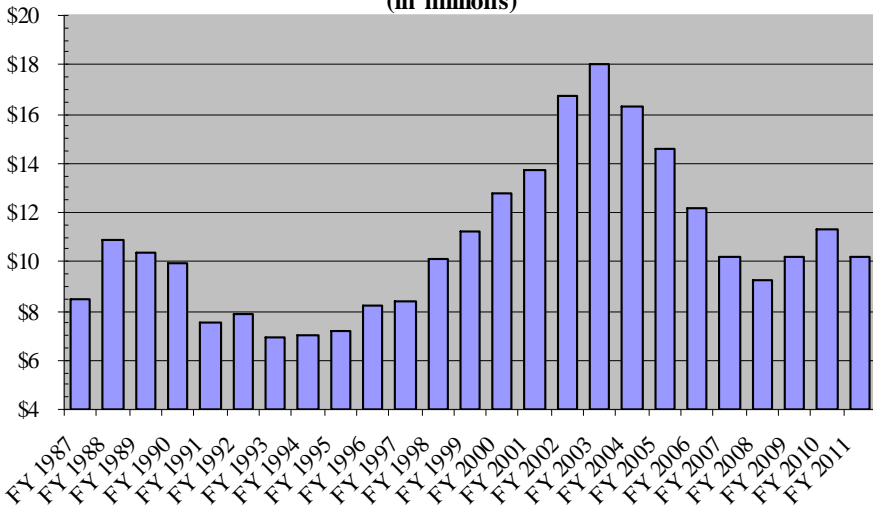
Part of this is attributed to a decline in the value after depreciation of the assets. The value of these assets had grown rapidly in 2000 with investment in fiber optics and

associated equipment, but values have now declined later in the decade. The other reason for the decline is more frequent tax revaluations, which lowers the average statewide property tax rate that is used in the calculation of the tax. The Assembly did not concur.

The Governor proposed legislation in his FY 2009 revised budget to freeze the tax rate applied to the tangible personal property of public service corporations at the FY 2008 rates. Freezing the rate at the FY 2008 level is estimated to prevent the loss of revenues to the municipalities of \$645,000. The Assembly concurred with the freeze.

**Funding:** Taxes are due from the corporations in June of each fiscal year. Payments are made in July from receipts collected in June. Funds for this program are not included in the annual appropriations act. The FY 2011 budget assumes the state will collect \$10.2 million of property taxes from public service corporations on behalf of municipalities and pass that back to them.

### Public Service Corporation Tax (in millions)



## **Property Tax Issues**

Rhode Island property taxes comprise 53.2 percent of all local revenues; nationally they comprise only 27.9 percent. The Rhode Island percentage is the second highest in the United States, partially due to the fact that Rhode Island local governments are not allowed to levy local option general sales or income-based taxes.

Rhode Island provides for taxation of real and personal property and motor vehicles as the principal source of local government financing. The taxes are assessed and levied locally with exception of the property tax on public service corporations. That tax is levied at the state level with the funds distributed back to local governments.

State and/or local property taxes are levied in all 50 states. Rhode Island ranks very high in the percentage of state and local revenues generated from property taxes. It has traditionally relied more on local property taxes than most states. FY 2006 census data showed that it ranks fifth in state and local property taxes per \$1,000 of personal income and third in state and local property taxes per capita.

The high Rhode Island rank is partially due to the fact that, until recently, Rhode Island local governments had no local option sales or income-based taxes. Recent actions by the General Assembly have provided local meals and beverage and transient guest tax revenues to the cities and towns where the transactions occur. However, these total approximately only one percent of the total of local property tax revenues.

Beginning in the late 1990s, there were concerted efforts by the General Assembly to decrease reliance on the property tax as a source of state and local expenditures through increased reliance on the property tax as a source of state and local expenditures through increased general revenue sharing percentages, motor vehicle excise tax phase-out payments, and dedication of certain video lottery terminal proceeds.

As noted earlier, the 2003 Assembly provided for a 1.0 percent meals and beverage tax to be remitted back to the communities in which it is collected, effective August 1, 2003. The 2004 Assembly provided a local 1.0 percent transient guest tax to be remitted back to the communities in which it is collected, effective January 1, 2005.



## Recent Legislation

*Property Tax Cap.* The 2006 Assembly enacted legislation to cap the property tax levy at 5.25 percent over the prior year, dropping annually by 0.25 percent to 4.0 percent by FY 2013. Prior to the legislation, communities would increase property taxes up to 5.5 percent, and could apply that limit to either the rate that taxpayers pay or the overall tax levy. The property tax relief act applies the tax cap strictly to the levy. The legislation provides for safeguards to enable communities to exceed the cap in emergencies.

<b>Fiscal Year</b>	<b>Percentage Levy</b>
2008	5.25%
2009	5.00%
2010	4.75%
2011	4.50%
2012	4.25%
2013	4.00%

*Administrative Procedures.* The 2008 Assembly amended the administrative procedures statute to allow municipal governments to substitute the notice printed in newspapers with a posting on a website that may be maintained by the Secretary of State.

*Municipal Finances.* The 2008 Assembly created the Advisory Council on Municipal Finances to make recommendations on a uniform system of accounting for all municipalities. The enacted legislation requires that the Advisory Council on Municipal Finances take into consideration the work of the Advisory Council on School Finances, which was created by the 2004 Assembly.

*Health Insurance Collective Bargaining.* The 2008 Assembly enacted legislation effective August 1, 2008 to prohibit the state and municipalities from specifying that an employer must procure a health care benefit plan from a specific provider in collective bargaining contracts. Additionally, specifications for the health care benefit plan cannot be constructed to identify an exclusive provider for the benefits.

*Fiscal Impact Statements.* The 2008 Assembly enacted legislation to require that school committees and city and town councils prepare fiscal impact statements of all collective bargaining contracts for the term of the contracts. Additionally, the fiscal impact statement and the awarded contract must be publicized and be made immediately available upon ratification.



**Appendix I**  
**Total General State Aid to Communities By Year**  
**FY 1987 – FY 2011**

## Total General Aid to Communities

<i>City or Town</i>	<i>FY 1987</i>	<i>FY 1988</i>	<i>FY 1989</i>	<i>FY 1990</i>	<i>FY 1991</i>
Barrington	\$ 278,921	\$ 495,818	\$ 500,346	\$ 341,369	\$ 189,057
Bristol	185,084	720,759	763,523	513,880	403,046
Burrillville	128,854	504,734	561,309	418,243	290,863
Central Falls	123,509	834,060	961,789	685,818	471,480
Charlestown	69,325	173,294	216,544	101,877	56,546
Coventry	266,388	603,904	623,310	465,638	277,261
Cranston	850,894	2,463,686	2,763,956	1,686,343	1,639,363
Cumberland	285,229	634,248	634,329	479,394	285,100
East Greenwich	182,532	407,303	407,303	290,521	129,980
East Providence	615,236	2,009,240	1,961,024	1,358,322	848,176
Exeter	32,636	63,257	193,120	58,559	163,154
Foster	45,347	129,649	136,501	95,739	61,775
Glocester	79,469	172,506	195,146	129,348	86,715
Hopkinton	60,525	189,642	168,099	116,231	63,601
Jamestown	66,034	148,890	151,048	115,137	66,836
Johnston	295,936	1,165,190	1,314,419	900,142	545,428
Lincoln	203,370	542,224	542,224	386,758	196,187
Little Compton	39,844	89,999	89,999	64,195	33,687
Middletown	169,000	286,865	316,068	265,186	160,894
Narragansett	182,575	500,943	471,405	315,586	195,604
Newport	432,804	1,281,856	1,307,412	856,556	625,734
New Shoreham	28,847	52,034	52,034	37,115	19,392
North Kingstown	278,178	722,256	722,369	513,897	266,009
North Providence	312,909	936,263	1,022,001	731,118	485,514
North Smithfield	117,523	401,708	403,825	278,312	171,712
Pawtucket	689,924	3,743,077	4,026,902	2,619,015	2,038,949
Portsmouth	193,029	504,985	504,985	360,197	173,434
Providence	1,982,432	9,834,737	10,718,407	6,330,630	5,732,585
Richmond	45,901	118,494	118,565	84,298	36,405
Scituate	112,116	268,146	250,861	210,358	123,904
Smithfield	215,164	790,423	892,538	590,424	479,634
South Kingstown	245,362	819,045	657,330	479,465	310,236
Tiverton	134,728	219,912	277,020	201,587	121,542
Warren	115,878	435,619	370,672	255,883	152,248
Warwick	1,295,044	3,600,177	3,653,873	2,661,677	1,696,740
Westerly	202,145	445,645	456,409	319,392	227,080
West Greenwich	28,515	96,768	72,343	46,944	27,893
West Warwick	258,503	928,736	960,490	616,587	533,788
Woonsocket	407,313	2,386,244	2,467,034	1,810,995	1,298,330
<b>Subtotal</b>	<b>\$ 11,257,023</b>	<b>\$ 39,722,336</b>	<b>\$ 41,906,532</b>	<b>\$ 27,792,736</b>	<b>\$ 20,685,882</b>
Fire Districts	-	-	-	-	-
Vehicle Excise Phase-					
Out Growth	-	-	-	-	-
<b>Total</b>	<b>\$ 11,257,023</b>	<b>\$ 39,722,336</b>	<b>\$ 41,906,532</b>	<b>\$ 27,792,736</b>	<b>\$ 20,685,882</b>

## Total General Aid to Communities

<i>City or Town</i>	<i>FY 1992</i>	<i>FY 1993</i>	<i>FY 1994</i>	<i>FY 1995</i>	<i>FY 1996</i>
Barrington	\$ 39,276	\$ 16,983	\$ 105,428	\$ 165,428	\$ 151,148
Bristol	130,122	84,029	265,469	581,367	579,207
Burrillville	143,695	122,771	221,981	521,017	221,836
Central Falls	187,211	119,612	523,308	784,700	546,862
Charlestown	14,268	-	70,371	79,238	74,886
Coventry	51,696	-	235,442	229,128	229,083
Cranston	665,367	532,802	1,330,676	3,251,573	3,091,256
Cumberland	55,988	311	251,415	265,248	260,342
East Greenwich	15,911	-	37,254	47,837	45,203
East Providence	177,886	11,643	585,346	649,541	619,476
Exeter	126,851	114,320	143,387	102,917	98,033
Foster	12,458	98	73,205	82,563	70,538
Glocester	27,122	-	98,417	100,896	95,102
Hopkinton	14,313	-	47,088	68,758	53,216
Jamestown	11,551	4	34,201	36,288	36,745
Johnston	115,197	-	482,481	521,601	491,071
Lincoln	34,993	-	186,706	217,130	206,497
Little Compton	6,736	-	21,836	22,478	20,983
Middletown	31,447	-	149,239	162,380	179,629
Narragansett	40,364	-	162,725	160,721	160,918
Newport	182,891	92,047	449,815	751,513	777,787
New Shoreham	3,739	-	15,197	16,429	15,467
North Kingstown	53,120	2,091	179,166	204,122	195,926
North Providence	122,345	32,423	508,111	663,841	583,554
North Smithfield	42,543	7,536	129,355	155,050	162,558
Pawtucket	937,231	661,104	2,218,404	3,727,543	2,739,035
Portsmouth	24,423	-	103,079	126,651	113,651
Providence	2,309,658	1,947,904	6,718,518	13,097,533	13,896,536
Richmond	3,322	336	33,979	53,840	19,439
Scituate	26,676	81	99,568	89,500	92,596
Smithfield	187,874	98,054	424,180	783,402	673,275
South Kingstown	77,395	20,246	253,520	324,969	294,258
Tiverton	24,628	-	107,630	114,665	110,842
Warren	24,164	-	103,855	139,176	123,684
Warwick	394,663	74,083	1,225,443	1,627,859	1,557,767
Westerly	56,628	11,968	161,161	216,877	221,212
West Greenwich	6,882	57	30,573	40,723	30,259
West Warwick	180,674	-	314,449	335,514	269,514
Woonsocket	554,471	379,585	1,451,152	2,471,653	1,707,061
<b>Subtotal</b>	<b>\$ 7,115,779</b>	<b>\$ 4,330,088</b>	<b>\$ 19,553,130</b>	<b>\$ 32,991,669</b>	<b>\$ 30,816,452</b>
Fire Districts	-	-	-	-	-
Vehicle Excise Phase-	-	-	-	-	-
Out Growth	-	-	-	-	-
<b>Total</b>	<b>\$ 7,115,779</b>	<b>\$ 4,330,088</b>	<b>\$ 19,553,130</b>	<b>\$ 32,991,669</b>	<b>\$ 30,816,452</b>

## Total General Aid to Communities

<i>City or Town</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>FY 2001</i>
Barrington	\$ 150,063	\$ 121,565	\$ 642,823	\$ 1,204,360	\$ 1,844,578
Bristol	488,945	543,436	904,858	1,323,600	1,850,275
Burrillville	200,391	226,080	703,136	1,361,072	1,952,897
Central Falls	533,674	550,673	888,844	1,389,662	1,874,139
Charlestown	79,127	70,357	179,076	323,487	479,558
Coventry	220,150	258,885	795,241	1,512,581	2,178,926
Cranston	3,326,485	3,083,109	5,789,836	8,792,239	11,772,840
Cumberland	267,918	310,525	742,297	1,206,099	2,042,971
East Greenwich	43,521	53,390	306,273	519,335	882,087
East Providence	652,445	659,552	2,218,329	3,601,430	5,235,514
Exeter	34,551	31,873	207,745	368,508	619,490
Foster	82,776	81,957	232,058	400,856	573,672
Glocester	105,047	119,596	333,779	620,845	867,399
Hopkinton	43,294	36,374	213,291	393,118	638,914
Jamestown	41,321	51,938	142,289	248,733	355,411
Johnston	505,911	527,501	1,547,506	2,693,498	4,100,501
Lincoln	215,163	223,233	817,239	1,474,296	2,058,915
Little Compton	23,169	27,788	78,939	141,143	210,807
Middletown	197,263	186,523	472,013	798,179	1,165,236
Narragansett	176,722	171,103	439,469	867,602	1,151,741
Newport	806,097	905,593	1,419,703	2,109,927	2,673,678
New Shoreham	15,935	16,615	34,948	61,540	86,235
North Kingstown	197,675	184,254	720,844	1,337,590	2,059,280
North Providence	519,138	616,820	1,757,659	2,862,225	4,118,338
North Smithfield	158,315	189,649	576,503	1,005,680	1,469,318
Pawtucket	2,521,883	2,653,889	4,782,063	7,607,507	10,274,528
Portsmouth	121,068	135,894	482,755	870,817	1,235,123
Providence	13,731,534	15,924,339	22,488,383	29,528,763	37,693,759
Richmond	30,734	44,288	192,920	346,990	510,478
Scituate	92,484	96,173	379,575	720,843	1,011,485
Smithfield	694,908	759,551	1,528,260	2,351,299	3,196,399
South Kingstown	299,875	296,682	774,961	1,317,883	1,874,567
Tiverton	113,354	120,517	388,018	726,390	1,046,792
Warren	127,169	131,706	353,124	627,695	898,355
Warwick	1,608,170	1,710,040	4,734,913	8,158,413	11,570,844
Westerly	251,674	287,539	825,682	1,458,517	2,051,829
West Greenwich	34,175	40,878	140,383	248,067	368,874
West Warwick	812,902	984,480	1,680,577	2,511,390	3,364,474
Woonsocket	1,678,361	1,716,329	2,920,327	4,436,213	5,861,323
<b>Subtotal</b>	<b>\$ 31,203,387</b>	<b>\$ 34,150,694</b>	<b>\$ 63,836,638</b>	<b>\$ 97,528,394</b>	<b>\$ 133,221,551</b>
Fire Districts	-	-	184,179	-	1,786,663
Vehicle Excise Phase- Out Growth	-	-	-	-	-
<b>Total</b>	<b>\$ 31,203,387</b>	<b>\$ 34,150,694</b>	<b>\$ 64,020,817</b>	<b>\$ 97,528,394</b>	<b>\$ 135,008,214</b>

## Total General Aid to Communities

<i>City or Town</i>	<i>FY 2002</i>	<i>FY 2003</i>	<i>FY 2004</i>	<i>FY 2005</i>	<i>FY 2006</i>
Barrington	\$ 2,429,794	\$ 2,467,099	\$ 2,499,744	\$ 2,479,695	\$ 2,830,925
Bristol	2,233,810	2,287,911	2,345,377	2,364,776	2,691,563
Burrillville	2,563,281	2,577,239	2,741,863	2,738,652	3,240,142
Central Falls	2,418,044	2,575,585	2,758,225	2,826,637	3,379,532
Charlestown	643,529	667,910	720,831	746,608	852,665
Coventry	2,865,602	2,929,913	3,072,608	3,065,105	3,427,033
Cranston	14,293,353	14,391,956	15,390,591	16,055,820	19,926,723
Cumberland	2,668,174	3,158,365	3,115,638	3,217,109	3,559,174
East Greenwich	1,150,878	1,181,474	1,217,396	1,238,378	1,425,871
East Providence	6,739,035	8,121,969	7,257,227	7,334,959	8,333,008
Exeter	783,865	781,692	805,027	803,739	970,307
Foster	724,152	755,586	810,272	831,778	983,516
Glocester	1,198,816	1,192,861	1,310,940	1,345,066	1,587,594
Hopkinton	860,045	834,075	787,573	781,493	924,666
Jamestown	462,033	481,422	499,259	479,786	533,538
Johnston	5,364,299	5,574,435	6,120,317	6,159,315	7,011,467
Lincoln	2,829,711	2,699,248	2,772,566	3,006,859	3,308,628
Little Compton	282,504	296,449	304,222	303,780	366,072
Middletown	1,452,858	1,500,626	1,707,877	1,724,458	1,997,956
Narragansett	1,550,826	1,554,898	1,638,685	1,660,301	1,951,357
Newport	3,353,774	3,693,922	3,684,982	3,695,772	4,306,522
New Shoreham	114,473	129,236	137,203	138,600	168,864
North Kingstown	2,907,341	2,970,151	3,009,003	2,993,988	3,499,634
North Providence	5,401,503	6,167,440	6,223,848	6,286,288	7,742,883
North Smithfield	1,934,815	2,020,809	2,164,160	2,245,100	2,405,932
Pawtucket	12,787,402	13,017,442	14,133,336	14,483,336	16,529,854
Portsmouth	1,562,116	1,678,600	1,744,146	1,738,553	2,037,411
Providence	45,208,475	46,807,201	51,313,548	53,010,592	62,037,104
Richmond	682,242	704,560	741,367	724,709	855,685
Scituate	1,401,315	1,405,763	1,476,004	1,527,774	1,772,595
Smithfield	3,920,583	4,179,254	4,424,146	4,533,194	5,311,608
South Kingstown	2,458,973	2,481,527	2,630,656	2,524,722	2,985,202
Tiverton	1,395,858	1,447,245	1,546,100	1,493,919	1,819,006
Warren	1,176,664	1,214,517	1,270,727	1,239,963	1,365,102
Warwick	14,546,706	14,521,728	15,534,149	15,559,792	17,521,772
Westerly	2,657,882	2,772,493	2,835,193	2,996,611	3,330,070
West Greenwich	495,676	510,160	540,337	557,897	664,609
West Warwick	4,247,705	4,194,961	4,409,279	4,620,247	5,178,497
Woonsocket	7,349,514	7,540,301	8,104,868	8,263,916	9,528,656
<b>Subtotal</b>	<b>\$ 167,117,626</b>	<b>\$ 173,488,023</b>	<b>\$ 183,799,290</b>	<b>\$ 187,799,287</b>	<b>\$ 218,362,743</b>
Fire Districts	1,847,174	1,875,837	1,875,837	1,875,837	1,875,837
Vehicle Excise Phase- Out Growth	-	-	-	-	-
<b>Total</b>	<b>\$ 168,964,800</b>	<b>\$ 174,788,193</b>	<b>\$ 185,675,127</b>	<b>\$ 189,675,124</b>	<b>\$ 220,238,580</b>

## Total General Aid to Communities

<i>City or Town</i>	<i>FY 2007</i>	<i>FY 2008</i>	<i>FY 2009</i>	<i>FY 2010</i>	<i>FY 2011</i>
Barrington	\$ 3,260,301	\$ 3,268,942	\$ 3,125,947	\$ 2,629,125	\$ 327,240
Bristol	3,081,071	2,922,409	2,499,709	1,917,934	695,172
Burrillville	3,885,698	3,760,409	3,655,225	2,968,830	763,769
Central Falls	3,528,757	3,243,739	2,437,447	1,530,232	371,587
Charlestown	936,483	866,977	679,079	441,247	40,332
Coventry	3,988,348	3,812,033	3,344,912	2,537,938	221,760
Cranston	21,450,471	20,425,332	17,949,054	14,016,054	5,169,525
Cumberland	4,062,225	4,089,535	3,386,290	2,438,691	213,801
East Greenwich	1,557,063	1,513,199	1,441,549	1,173,419	130,306
East Providence	9,283,727	8,616,983	7,286,516	5,375,720	1,295,314
Exeter	1,090,830	1,086,925	1,055,363	859,087	78,760
Foster	1,151,696	1,101,404	977,677	760,337	68,426
Glocester	1,768,320	1,695,064	1,436,958	1,052,490	93,327
Hopkinton	1,056,253	1,031,526	937,764	727,489	64,211
Jamestown	580,369	551,129	489,316	375,993	36,592
Johnston	7,736,080	7,242,458	6,046,614	4,341,586	388,129
Lincoln	3,924,324	3,736,353	3,290,880	2,523,037	231,852
Little Compton	402,426	385,233	332,886	246,033	25,292
Middletown	2,096,386	1,919,901	1,473,502	972,216	89,716
Narragansett	2,140,769	1,972,906	1,563,584	1,041,634	97,870
Newport	4,380,075	4,073,086	3,274,428	2,283,508	973,174
New Shoreham	178,191	163,945	128,280	79,784	7,639
North Kingstown	3,787,911	3,574,813	3,172,884	2,429,969	229,199
North Providence	9,098,237	8,666,099	7,361,946	5,668,202	1,324,652
North Smithfield	2,709,706	2,631,332	2,422,658	1,933,202	169,671
Pawtucket	17,557,642	16,590,781	14,043,657	10,554,192	2,566,975
Portsmouth	2,227,878	2,110,591	1,811,059	1,342,618	106,594
Providence	64,180,292	62,048,682	54,401,275	45,814,082	25,920,050
Richmond	965,333	883,671	955,893	713,145	58,139
Scituate	2,025,626	1,956,153	1,753,959	1,364,267	123,750
Smithfield	5,881,913	5,557,422	4,726,296	3,486,729	707,938
South Kingstown	3,302,280	3,149,694	2,687,023	2,015,515	293,327
Tiverton	2,063,275	1,952,024	1,662,201	1,212,910	108,006
Warren	1,641,102	1,551,682	1,318,756	950,807	82,216
Warwick	19,819,035	18,990,051	16,616,539	12,964,537	2,030,455
Westerly	3,896,976	3,762,036	3,417,763	2,721,993	339,542
West Greenwich	790,541	765,029	680,747	526,676	49,116
West Warwick	5,573,325	5,352,382	4,684,296	3,641,566	1,152,861
Woonsocket	10,325,702	9,682,075	7,929,413	5,636,230	1,318,582
<b>Subtotal</b>	<b>\$ 237,386,635</b>	<b>\$ 226,704,006</b>	<b>\$ 196,459,347</b>	<b>\$ 153,269,025</b>	<b>\$ 47,964,867</b>
Fire Districts	1,875,837	1,875,837	1,875,837	1,875,837	-
Vehicle Excise Phase- Out Growth	-	-	-	-	-
<b>Total</b>	<b>\$ 239,262,472</b>	<b>\$ 228,579,843</b>	<b>\$ 198,335,184</b>	<b>\$ 155,144,862</b>	<b>\$ 47,964,867</b>



**Appendix II**  
**General Aid By Program and Community**  
**FY 1987 – FY 2011**

## Distressed Communities Relief

<i>City or Town</i>	<i>FY 1987</i>	<i>FY 1988</i>	<i>FY 1989</i>	<i>FY 1990</i>	<i>FY 1991</i>
Barrington				\$	-
Bristol					-
Burrillville					-
Central Falls					66,293
Charlestown					-
Coventry					-
Cranston					-
Cumberland					-
East Greenwich					-
East Providence					-
Exeter					-
Foster					-
Glocester					-
Hopkinton					-
Jamestown					-
Johnston					-
Lincoln					-
Little Compton					-
Middletown					-
Narragansett					-
Newport					-
New Shoreham					-
North Kingstown					-
North Providence					-
North Smithfield					-
Pawtucket					323,971
Portsmouth					-
Providence					-
Richmond					-
Scituate					-
Smithfield					-
South Kingstown					-
Tiverton					-
Warren					-
Warwick					-
Westerly					-
West Greenwich					-
West Warwick					142,051
Woonsocket					185,197
<b>Total</b>					<b>\$ 717,512</b>

## Distressed Communities Relief

<i>City or Town</i>	<i>FY 1992</i>	<i>FY 1993</i>	<i>FY 1994</i>	<i>FY 1995</i>	<i>FY 1996</i>
Barrington	\$ -	\$ -	\$ -	\$ -	\$ -
Bristol	-	-	-	-	-
Burrillville	66,546	98,071	66,838	251,794	-
Central Falls	106,584	113,543	196,725	413,349	204,005
Charlestown	-	-	-	-	-
Coventry	-	-	-	-	-
Cranston	-	-	-	-	-
Cumberland	-	-	-	-	-
East Greenwich	-	-	-	-	-
East Providence	-	-	-	-	-
Exeter	-	-	-	-	-
Foster	-	-	-	-	-
Glocester	-	-	-	-	-
Hopkinton	-	-	-	-	-
Jamestown	-	-	-	-	-
Johnston	-	-	-	-	-
Lincoln	-	-	-	-	-
Little Compton	-	-	-	-	-
Middletown	-	-	-	-	-
Narragansett	-	-	-	-	-
Newport	-	-	-	-	-
New Shoreham	-	-	-	-	-
North Kingstown	-	-	-	-	-
North Providence	-	-	-	-	-
North Smithfield	-	-	-	-	-
Pawtucket	522,946	566,186	1,031,889	2,174,495	1,255,145
Portsmouth	-	-	-	-	-
Providence	-	393,049	2,238,150	2,863,663	3,588,614
Richmond	-	-	-	-	-
Scituate	-	-	-	-	-
Smithfield	-	-	-	-	-
South Kingstown	-	-	-	-	-
Tiverton	-	-	-	-	-
Warren	-	-	-	-	-
Warwick	-	-	-	-	-
Westerly	-	-	-	-	-
West Greenwich	-	-	-	-	-
West Warwick	97,298	-	-	-	-
Woonsocket	312,564	349,398	629,687	1,488,368	764,736
<b>Total</b>	<b>\$ 1,105,938</b>	<b>\$ 1,520,247</b>	<b>\$ 4,163,289</b>	<b>\$ 7,191,669</b>	<b>\$ 5,812,500</b>

## Distressed Communities Relief

<i>City or Town</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>FY 2001</i>
Barrington	\$ -	\$ -	\$ -	\$ -	\$ -
Bristol	-	-	-	-	-
Burrillville	-	-	-	-	-
Central Falls	181,213	181,444	171,816	179,413	189,445
Charlestown	-	-	-	-	-
Coventry	-	-	-	-	-
Cranston	-	-	-	-	-
Cumberland	-	-	-	-	-
East Greenwich	-	-	-	-	-
East Providence	-	-	-	-	-
Exeter	-	-	-	-	-
Foster	-	-	-	-	-
Glocester	-	-	-	-	-
Hopkinton	-	-	-	-	-
Jamestown	-	-	-	-	-
Johnston	-	-	-	-	-
Lincoln	-	-	-	-	-
Little Compton	-	-	-	-	-
Middletown	-	-	-	-	-
Narragansett	-	-	-	-	-
Newport	-	-	-	-	-
New Shoreham	-	-	-	-	-
North Kingstown	-	-	-	-	-
North Providence	-	-	-	-	-
North Smithfield	-	-	-	-	-
Pawtucket	1,162,413	1,163,434	1,134,531	1,229,291	1,343,724
Portsmouth	-	-	-	-	-
Providence	3,310,679	3,510,579	3,593,882	3,841,561	4,305,554
Richmond	-	-	-	-	-
Scituate	-	-	-	-	-
Smithfield	-	-	-	-	-
South Kingstown	-	-	-	-	-
Tiverton	-	-	-	-	-
Warren	-	-	-	-	-
Warwick	-	-	-	-	-
Westerly	-	-	-	-	-
West Greenwich	-	-	-	-	-
West Warwick	444,654	610,335	593,952	653,402	714,696
Woonsocket	713,541	696,708	668,319	698,197	739,891
<b>Total</b>	<b>\$ 5,812,500</b>	<b>\$ 6,162,500</b>	<b>\$ 6,162,500</b>	<b>\$ 6,601,863</b>	<b>\$ 7,293,310</b>

## Distressed Communities Relief

<i>City or Town</i>	<i>FY 2002</i>	<i>FY 2003</i>	<i>FY 2004</i>	<i>FY 2005</i>	<i>FY 2006</i>
Barrington	\$ -	\$ -	\$ -	\$ -	\$ -
Bristol	-	-	-	-	-
Burrillville	-	-	-	-	-
Central Falls	194,235	199,570	182,474	225,249	317,021
Charlestown	-	-	-	-	-
Coventry	-	-	-	-	-
Cranston	-	-	-	-	-
Cumberland	-	-	-	-	-
East Greenwich	-	-	-	-	-
East Providence	-	-	-	-	-
Exeter	-	-	-	-	-
Foster	-	-	-	-	-
Glocester	-	-	-	-	-
Hopkinton	-	-	-	-	-
Jamestown	-	-	-	-	-
Johnston	-	-	-	-	-
Lincoln	-	-	-	-	-
Little Compton	-	-	-	-	-
Middletown	-	-	-	-	-
Narragansett	-	-	-	-	-
Newport	-	-	-	-	-
New Shoreham	-	-	-	-	-
North Kingstown	-	-	-	-	-
North Providence	-	757,880	-	-	606,290
North Smithfield	-	-	-	-	-
Pawtucket	1,400,691	1,309,424	1,324,945	1,619,050	1,707,021
Portsmouth	-	-	-	-	-
Providence	4,573,458	4,459,292	4,624,560	5,936,091	6,056,115
Richmond	-	-	-	-	-
Scituate	-	-	-	-	-
Smithfield	-	-	-	-	-
South Kingstown	-	-	-	-	-
Tiverton	-	-	-	-	-
Warren	-	-	-	-	-
Warwick	-	-	-	-	-
Westerly	-	-	-	-	-
West Greenwich	-	-	-	-	-
West Warwick	759,131	716,236	730,173	908,956	1,026,315
Woonsocket	710,721	699,786	671,181	843,985	927,431
<b>Total</b>	<b>\$ 7,638,236</b>	<b>\$ 8,142,188</b>	<b>\$ 7,533,333</b>	<b>\$ 9,533,331</b>	<b>\$ 10,640,193</b>

## Distressed Communities Relief

<i>City or Town</i>	<i>FY 2007</i>	<i>FY 2008</i>	<i>FY 2009</i>	<i>FY 2010</i>	<i>FY 2011</i>
Barrington	\$ -	\$ -	\$ -	\$ -	\$ -
Bristol	-	-	-	-	-
Burrillville	299,245	299,245	504,712	508,393	487,620
Central Falls	295,811	300,986	288,851	289,687	267,573
Charlestown	-	-	-	-	-
Coventry	-	-	-	-	-
Cranston	-	-	-	-	-
Cumberland	-	-	-	-	-
East Greenwich	-	-	-	-	-
East Providence	-	-	-	-	757,605
Exeter	-	-	-	-	-
Foster	-	-	-	-	-
Glocester	-	-	-	-	-
Hopkinton	-	-	-	-	-
Jamestown	-	-	-	-	-
Johnston	-	-	-	-	-
Lincoln	-	-	-	-	-
Little Compton	-	-	-	-	-
Middletown	-	-	-	-	-
Narragansett	-	-	-	-	-
Newport	-	-	-	-	-
New Shoreham	-	-	-	-	-
North Kingstown	-	-	-	-	-
North Providence	1,109,083	1,120,853	1,024,798	1,021,041	510,516
North Smithfield	-	-	-	-	-
Pawtucket	1,536,196	1,573,062	1,499,940	1,497,807	1,517,555
Portsmouth	-	-	-	-	-
Providence	5,158,354	5,294,376	5,299,785	5,294,787	5,111,263
Richmond	-	-	-	-	-
Scituate	-	-	-	-	-
Smithfield	-	-	-	-	-
South Kingstown	-	-	-	-	-
Tiverton	-	-	-	-	-
Warren	-	-	-	-	-
Warwick	-	-	-	-	-
Westerly	-	-	-	-	-
West Greenwich	-	-	-	-	-
West Warwick	929,107	950,454	935,710	946,361	925,685
Woonsocket	826,392	845,484	830,661	826,383	806,641
<b>Total</b>	<b>\$ 10,154,186</b>	<b>\$ 10,384,458</b>	<b>\$ 10,384,458</b>	<b>\$ 10,384,458</b>	<b>\$ 10,384,458</b>

## Payment in Lieu of Taxes

<i>City or Town</i>	<i>FY 1987</i>	<i>FY 1988</i>	<i>FY 1989</i>	<i>FY 1990</i>	<i>FY 1991</i>
Barrington	\$ -	\$ 38,221	\$ 23,768	\$ -	\$ 24,058
Bristol	-	103,073	97,980	-	99,627
Burrillville	-	-	34,738	-	35,712
Central Falls	-	10,770	8,025	-	9,324
Charlestown	-	-	-	-	-
Coventry	-	-	-	-	-
Cranston	-	23,624	277,459	-	591,630
Cumberland	-	642	426	-	441
East Greenwich	-	-	-	-	-
East Providence	-	24,566	16,514	-	16,735
Exeter	-	-	129,865	-	130,291
Foster	-	148	100	-	102
Glocester	-	-	-	-	-
Hopkinton	-	-	-	-	-
Jamestown	-	7	5	-	5
Johnston	-	-	-	-	-
Lincoln	-	-	-	-	-
Little Compton	-	-	-	-	-
Middletown	-	-	-	-	-
Narragansett	-	-	-	-	-
Newport	-	167,792	114,878	-	118,386
New Shoreham	-	-	-	-	-
North Kingstown	-	122	590	-	2,497
North Providence	-	14,892	37,773	-	46,660
North Smithfield	-	20,639	11,106	-	16,092
Pawtucket	-	165,006	116,966	-	149,812
Portsmouth	-	-	-	-	-
Providence	-	1,530,603	1,914,434	-	1,947,127
Richmond	-	631	371	-	434
Scituate	-	-	-	-	-
Smithfield	-	185,009	128,051	-	128,051
South Kingstown	-	25,234	23,330	-	26,575
Tiverton	-	-	-	-	-
Warren	-	-	-	-	-
Warwick	-	106,818	87,645	-	87,645
Westerly	-	32,336	24,778	-	28,856
West Greenwich	-	123	83	-	83
West Warwick	-	-	-	-	-
Woonsocket	-	49,745	39,579	-	39,857
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,500,001</b>	<b>\$ 3,088,464</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>

## Payment in Lieu of Taxes

<i>City or Town</i>	<i>FY 1992</i>	<i>FY 1993</i>	<i>FY 1994</i>	<i>FY 1995</i>	<i>FY 1996</i>
Barrington	\$ 19,206	\$ 16,983	\$ 17,253	\$ 77,441	\$ 75,747
Bristol	77,399	84,029	84,527	391,961	382,697
Burrillville	28,127	24,700	23,740	101,204	55,431
Central Falls	7,230	6,069	5,977	24,750	16,544
Charlestown	-	-	-	-	-
Coventry	-	-	-	-	-
Cranston	445,766	532,802	531,946	2,386,216	2,299,911
Cumberland	344	311	317	1,351	1,393
East Greenwich	-	-	-	-	1,739
East Providence	12,888	11,643	12,056	52,411	52,399
Exeter	121,621	114,320	115,566	66,779	66,020
Foster	111	98	104	467	447
Glocester	-	-	-	-	-
Hopkinton	-	-	-	-	-
Jamestown	4	4	4	19	3
Johnston	-	-	-	-	-
Lincoln	-	-	-	-	-
Little Compton	-	-	-	-	-
Middletown	-	-	-	-	-
Narragansett	-	-	-	-	-
Newport	94,534	92,047	94,013	388,943	391,131
New Shoreham	-	-	-	-	-
North Kingstown	2,309	2,091	2,101	9,011	3,065
North Providence	37,277	32,423	31,320	144,778	158,094
North Smithfield	8,790	7,536	7,782	34,115	33,266
Pawtucket	110,669	94,918	91,691	402,047	393,255
Portsmouth	-	-	-	-	-
Providence	1,579,745	1,554,855	1,558,649	7,075,254	7,334,192
Richmond	362	336	-	-	-
Scituate	86	81	82	370	373
Smithfield	115,360	98,054	96,431	426,097	324,102
South Kingstown	21,049	20,246	19,832	86,603	67,335
Tiverton	-	-	-	-	-
Warren	-	-	-	-	-
Warwick	71,460	74,083	72,358	330,224	341,951
Westerly	22,417	11,968	14,679	67,121	69,661
West Greenwich	66	57	136	720	715
West Warwick	-	-	-	-	-
Woonsocket	33,021	30,187	29,277	132,118	130,529
<b>Total</b>	<b>\$ 2,809,841</b>	<b>\$ 2,809,841</b>	<b>\$ 2,809,841</b>	<b>\$ 12,200,000</b>	<b>\$ 12,200,000</b>



## Payment in Lieu of Taxes

<i>City or Town</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>FY 2001</i>
Barrington	\$ 77,100	\$ 52,405	\$ 55,288	\$ 57,750	\$ 65,589
Bristol	261,519	300,159	329,177	354,501	431,055
Burrillville	55,146	64,822	68,348	69,349	70,682
Central Falls	16,286	18,708	18,086	18,708	18,708
Charlestown	-	-	-	-	-
Coventry	-	-	-	-	-
Cranston	2,471,989	2,254,574	2,402,297	2,402,298	2,412,465
Cumberland	-	-	1,133	1,188	1,624
East Greenwich	1,757	1,562	2,223	2,303	2,414
East Providence	52,732	62,587	56,927	59,125	58,921
Exeter	-	-	-	-	-
Foster	510	336	332	250	254
Glocester	-	-	-	-	-
Hopkinton	-	-	-	-	-
Jamestown	3	4	4	4	4
Johnston	-	-	-	-	-
Lincoln	-	-	-	-	-
Little Compton	-	-	-	-	-
Middletown	-	-	-	-	-
Narragansett	-	605	-	-	-
Newport	401,605	490,957	496,247	510,914	526,943
New Shoreham	-	-	-	-	-
North Kingstown	3,171	3,736	3,966	4,101	5,468
North Providence	97,284	108,454	108,454	119,513	124,644
North Smithfield	36,775	43,050	44,112	45,541	49,652
Pawtucket	387,116	444,708	444,781	458,446	475,323
Portsmouth	-	-	-	-	-
Providence	7,357,259	9,219,418	10,438,204	10,543,351	11,845,125
Richmond	-	-	-	401	417
Scituate	-	-	-	-	-
Smithfield	338,994	389,408	389,479	399,870	438,858
South Kingstown	70,383	85,411	89,828	94,971	124,154
Tiverton	-	-	-	-	-
Warren	-	-	-	-	-
Warwick	354,593	435,234	639,502	656,901	676,711
Westerly	86,522	109,761	109,169	112,309	131,997
West Greenwich	765	861	894	-	-
West Warwick	-	-	-	-	-
Woonsocket	128,491	147,600	153,794	153,794	153,794
<b>Total</b>	<b>\$ 12,200,000</b>	<b>\$ 14,234,360</b>	<b>\$ 15,852,245</b>	<b>\$ 16,065,588</b>	<b>\$ 17,614,802</b>

## Payment in Lieu of Taxes

<i>City or Town</i>	<i>FY 2002</i>	<i>FY 2003</i>	<i>FY 2004</i>	<i>FY 2005</i>	<i>FY 2006</i>
Barrington	\$ 65,820	\$ 63,524	\$ 71,029	\$ 47,886	\$ 51,885
Bristol	436,394	432,996	421,492	420,601	541,562
Burrillville	73,350	70,742	76,977	78,522	76,004
Central Falls	18,708	18,416	20,649	20,106	21,449
Charlestown	-	-	-	-	-
Coventry	-	-	-	-	-
Cranston	2,412,467	2,275,093	2,611,611	3,371,038	3,590,332
Cumberland	1,783	503	81	81	88
East Greenwich	2,603	4,222	4,592	7,242	7,772
East Providence	57,643	55,581	63,139	64,838	57,965
Exeter	-	-	-	-	-
Foster	246	242	266	255	259
Glocester	-	-	-	-	-
Hopkinton	-	-	-	-	-
Jamestown	4	5	5	5	9
Johnston	-	-	-	-	-
Lincoln	-	-	-	-	-
Little Compton	-	-	-	-	-
Middletown	-	-	-	-	-
Narragansett	-	-	-	-	-
Newport	532,584	638,104	450,882	511,083	632,176
New Shoreham	-	-	-	-	-
North Kingstown	4,466	5,908	8,265	8,301	6,631
North Providence	124,644	73,072	385,144	395,607	443,308
North Smithfield	59,275	40,331	43,886	44,215	37,392
Pawtucket	271,309	253,247	311,780	278,920	314,165
Portsmouth	-	-	10,206	10,147	-
Providence	12,440,264	12,688,288	15,427,635	15,573,005	19,609,385
Richmond	427	408	426	433	468
Scituate	-	-	-	-	-
Smithfield	438,670	389,575	514,316	544,555	415,240
South Kingstown	128,041	106,574	123,224	125,597	111,380
Tiverton	-	-	-	-	-
Warren	-	-	-	-	-
Warwick	765,020	744,159	845,581	855,013	758,471
Westerly	127,115	131,305	149,941	182,085	125,744
West Greenwich	-	-	-	-	-
West Warwick	-	-	-	-	-
Woonsocket	173,241	159,207	174,990	176,581	173,509
<b>Total</b>	<b>\$ 18,134,074</b>	<b>\$ 18,151,502</b>	<b>\$ 21,716,117</b>	<b>\$ 22,716,116</b>	<b>\$ 26,975,194</b>

## Payment in Lieu of Taxes

<i>City or Town</i>	<i>FY 2007</i>	<i>FY 2008</i>	<i>FY 2009</i>	<i>FY 2010</i>	<i>FY 2011</i>
Barrington	\$ 53,865	\$ 53,865	\$ 49,199	\$ 48,732	\$ 85,188
Bristol	560,835	560,835	584,813	610,478	579,478
Burrillville	78,891	78,891	73,011	70,809	66,485
Central Falls	-	-	20,927	21,220	19,133
Charlestown	-	-	-	-	-
Coventry	-	-	-	-	-
Cranston	3,583,905	3,583,905	3,633,524	3,560,464	4,234,275
Cumberland	139	139	140	119	109
East Greenwich	7,940	7,940	8,008	7,861	7,589
East Providence	61,629	61,629	60,645	54,586	91,068
Exeter	-	-	-	-	-
Foster	270	270	437	476	417
Glocester	-	-	-	-	-
Hopkinton	-	-	-	-	-
Jamestown	-	-	-	-	-
Johnston	-	-	-	-	-
Lincoln	-	-	-	-	-
Little Compton	-	-	-	-	-
Middletown	-	-	-	-	-
Narragansett	-	-	-	-	-
Newport	658,326	658,326	753,317	755,574	832,133
New Shoreham	-	-	-	-	-
North Kingstown	6,836	6,836	6,591	6,509	5,795
North Providence	533,146	533,146	513,661	458,386	455,764
North Smithfield	38,817	38,817	48,733	50,330	-
Pawtucket	330,377	330,377	353,035	349,427	376,910
Portsmouth	-	-	-	-	-
Providence	20,124,158	20,124,158	19,570,192	19,679,744	19,072,758
Richmond	627	627	-	-	-
Scituate	-	-	-	-	-
Smithfield	437,602	437,602	466,237	457,696	428,500
South Kingstown	121,138	121,138	118,511	139,325	124,067
Tiverton	-	-	-	-	-
Warren	-	-	-	-	-
Warwick	862,977	862,977	1,028,280	1,026,754	956,335
Westerly	132,288	132,288	127,296	124,648	109,895
West Greenwich	-	-	-	-	-
West Warwick	-	-	-	-	-
Woonsocket	173,199	173,199	163,852	157,271	134,510
<b>Total</b>	<b>\$ 27,766,967</b>	<b>\$ 27,766,967</b>	<b>\$ 27,580,409</b>	<b>\$ 27,580,409</b>	<b>\$ 27,580,409</b>

## General Revenue Sharing

<i>City or Town</i>	<i>FY 1987</i>	<i>FY 1988</i>	<i>FY 1989</i>	<i>FY 1990</i>	<i>FY 1991</i>
Barrington	\$ 278,921	\$ 457,597	\$ 476,578	\$ 341,369	\$ 164,999
Bristol	185,084	617,686	665,543	513,880	303,419
Burrillville	128,854	504,734	526,571	418,243	255,151
Central Falls	123,509	823,290	953,764	685,818	395,863
Charlestown	69,325	173,294	216,544	101,877	56,546
Coventry	266,388	603,904	623,310	465,638	277,261
Cranston	850,894	2,440,062	2,486,497	1,686,343	1,047,733
Cumberland	285,229	633,606	633,903	479,394	284,659
East Greenwich	182,532	407,303	407,303	290,521	129,980
East Providence	615,236	1,984,674	1,944,510	1,358,322	831,441
Exeter	32,636	63,257	63,255	58,559	32,863
Foster	45,347	129,501	136,401	95,739	61,673
Glocester	79,469	172,506	195,146	129,348	86,715
Hopkinton	60,525	189,642	168,099	116,231	63,601
Jamestown	66,034	148,883	151,043	115,137	66,831
Johnston	295,936	1,165,190	1,314,419	900,142	545,428
Lincoln	203,370	542,224	542,224	386,758	196,187
Little Compton	39,844	89,999	89,999	64,195	33,687
Middletown	169,000	286,865	316,068	265,186	160,894
Narragansett	182,575	500,943	471,405	315,586	195,604
Newport	432,804	1,114,064	1,192,534	856,556	507,348
New Shoreham	28,847	52,034	52,034	37,115	19,392
North Kingstown	278,178	722,134	721,779	513,897	263,512
North Providence	312,909	921,371	984,228	731,118	438,854
North Smithfield	117,523	381,069	392,719	278,312	155,620
Pawtucket	689,924	3,578,071	3,909,936	2,619,015	1,565,166
Portsmouth	193,029	504,985	504,985	360,197	173,434
Providence	1,982,432	8,304,134	8,803,973	6,330,630	3,785,458
Richmond	45,901	117,863	118,194	84,298	35,971
Scituate	112,116	268,146	250,861	210,358	123,904
Smithfield	215,164	605,414	764,487	590,424	351,583
South Kingstown	245,362	793,811	634,000	479,465	283,661
Tiverton	134,728	219,912	277,020	201,587	121,542
Warren	115,878	435,619	370,672	255,883	152,248
Warwick	1,295,044	3,493,359	3,566,228	2,661,677	1,609,095
Westerly	202,145	413,309	431,631	319,392	198,224
West Greenwich	28,515	96,645	72,260	46,944	27,810
West Warwick	258,503	928,736	960,490	616,587	391,737
Woonsocket	407,313	2,336,499	2,427,455	1,810,995	1,073,276
<b>Total</b>	<b>\$ 11,257,023</b>	<b>\$ 37,222,335</b>	<b>\$ 38,818,068</b>	<b>\$ 27,792,736</b>	<b>\$ 16,468,370</b>

## General Revenue Sharing

<i>City or Town</i>	<i>FY 1992</i>	<i>FY 1993</i>	<i>FY 1994</i>	<i>FY 1995</i>	<i>FY 1996</i>
Barrington	\$ 20,070	\$ -	\$ 88,175	\$ 87,987	\$ 75,401
Bristol	52,723	-	180,942	189,406	196,510
Burrillville	49,022	-	131,403	168,019	166,405
Central Falls	73,397	-	320,606	346,601	326,313
Charlestown	14,268	-	70,371	79,238	74,886
Coventry	51,696	-	235,442	229,128	229,083
Cranston	219,601	-	798,730	865,357	791,345
Cumberland	55,644	-	251,098	263,897	258,949
East Greenwich	15,911	-	37,254	47,837	43,464
East Providence	164,998	-	573,290	597,130	567,077
Exeter	5,230	-	27,821	36,138	32,013
Foster	12,347	-	73,101	82,096	70,091
Glocester	27,122	-	98,417	100,896	95,102
Hopkinton	14,313	-	47,088	68,758	53,216
Jamestown	11,547	-	34,197	36,269	36,742
Johnston	115,197	-	482,481	521,601	491,071
Lincoln	34,993	-	186,706	217,130	206,497
Little Compton	6,736	-	21,836	22,478	20,983
Middletown	31,447	-	149,239	162,380	179,629
Narragansett	40,364	-	162,725	160,721	160,918
Newport	88,357	-	355,802	362,570	386,656
New Shoreham	3,739	-	15,197	16,429	15,467
North Kingstown	50,811	-	177,065	195,111	192,861
North Providence	85,068	-	476,791	519,063	425,460
North Smithfield	33,753	-	121,573	120,935	129,292
Pawtucket	303,616	-	1,094,824	1,151,001	1,090,635
Portsmouth	24,423	-	103,079	126,651	113,651
Providence	729,913	-	2,921,719	3,158,616	2,973,730
Richmond	2,960	-	33,979	53,840	19,439
Scituate	26,590	-	99,486	89,130	92,223
Smithfield	72,514	-	327,749	357,305	349,173
South Kingstown	56,346	-	233,688	238,366	226,923
Tiverton	24,628	-	107,630	114,665	110,842
Warren	24,164	-	103,855	139,176	123,684
Warwick	323,203	-	1,153,085	1,297,635	1,215,816
Westerly	34,211	-	146,482	149,756	151,551
West Greenwich	6,816	-	30,437	40,003	29,544
West Warwick	83,376	-	314,449	335,514	269,514
Woonsocket	208,886	-	792,188	851,167	811,796
<b>Total</b>	<b>\$ 3,200,000</b>	<b>\$ -</b>	<b>\$ 12,580,000</b>	<b>\$ 13,600,000</b>	<b>\$ 12,803,952</b>

## General Revenue Sharing

<i>City or Town</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>FY 2001</i>
Barrington	\$ 72,963	\$ 69,160	\$ 84,002	\$ 128,989	\$ 176,164
Bristol	227,426	243,277	346,663	468,591	606,181
Burrillville	145,245	161,258	223,468	367,366	454,979
Central Falls	336,175	350,521	502,733	702,830	853,659
Charlestown	79,127	70,357	100,243	142,757	199,870
Coventry	220,150	258,885	343,078	521,567	627,743
Cranston	854,496	828,535	1,309,213	2,022,479	2,302,804
Cumberland	267,918	310,525	320,981	287,202	594,906
East Greenwich	41,764	51,828	70,645	84,417	109,330
East Providence	599,713	596,965	843,564	1,177,031	1,532,607
Exeter	34,551	31,873	63,993	85,047	111,384
Foster	82,266	81,621	104,788	131,240	148,512
Glocester	105,047	119,596	161,702	237,009	249,598
Hopkinton	43,294	36,374	95,211	135,771	229,764
Jamestown	41,318	51,934	74,724	102,844	118,315
Johnston	505,911	527,501	756,565	1,057,692	1,182,485
Lincoln	215,163	223,233	345,186	469,082	478,822
Little Compton	23,169	27,788	33,462	45,194	56,209
Middletown	197,263	186,523	285,201	401,291	512,309
Narragansett	176,722	170,498	240,101	364,548	451,779
Newport	404,492	414,636	591,204	900,965	1,061,386
New Shoreham	15,935	16,615	23,830	33,314	40,464
North Kingstown	194,504	180,518	262,195	370,562	493,802
North Providence	421,854	508,366	742,781	984,934	1,182,759
North Smithfield	121,540	146,599	209,768	261,725	319,388
Pawtucket	972,354	1,045,747	1,481,698	2,135,866	2,633,815
Portsmouth	121,068	135,894	185,151	272,193	345,261
Providence	3,063,596	3,194,342	4,581,462	6,404,973	7,779,494
Richmond	30,734	44,288	63,471	68,330	111,711
Scituate	92,484	96,173	118,608	177,513	227,591
Smithfield	355,914	370,143	546,231	763,641	835,823
South Kingstown	229,492	211,271	357,830	518,341	626,143
Tiverton	113,354	120,517	193,285	289,011	331,187
Warren	127,169	131,706	178,468	231,668	280,052
Warwick	1,253,577	1,274,806	1,784,843	2,421,187	2,928,527
Westerly	165,152	177,778	267,270	326,563	331,264
West Greenwich	33,410	40,017	57,714	75,056	94,075
West Warwick	368,248	374,145	542,131	739,312	863,562
Woonsocket	836,329	872,021	1,232,868	1,669,692	2,012,328
<b>Total</b>	<b>\$ 13,190,887</b>	<b>\$ 13,753,834</b>	<b>\$ 19,726,331</b>	<b>\$ 27,577,796</b>	<b>\$ 33,496,050</b>

## General Revenue Sharing

<i>City or Town</i>	<i>FY 2002</i>	<i>FY 2003</i>	<i>FY 2004</i>	<i>FY 2005</i>	<i>FY 2006</i>
Barrington	\$ 231,566	\$ 271,167	\$ 231,191	\$ 234,285	\$ 259,555
Bristol	731,026	788,525	805,463	825,753	1,039,674
Burrillville	625,237	641,803	610,930	606,174	768,637
Central Falls	1,111,708	1,264,206	1,346,691	1,372,871	1,693,857
Charlestown	288,905	313,286	346,452	372,229	413,891
Coventry	839,881	904,192	925,367	917,864	909,356
Cranston	2,662,372	2,898,349	3,293,868	3,199,670	5,644,004
Cumberland	728,088	1,219,559	1,067,249	1,168,720	1,287,982
East Greenwich	135,703	164,680	170,999	189,331	215,603
East Providence	1,951,335	2,153,817	2,200,038	2,276,071	2,801,112
Exeter	109,759	107,586	86,974	85,686	123,532
Foster	177,660	209,098	231,403	252,920	274,156
Glocester	380,457	374,502	442,690	476,816	573,692
Hopkinton	297,181	271,211	190,356	184,276	217,544
Jamestown	156,214	175,602	181,533	162,060	160,979
Johnston	1,673,015	1,883,151	2,006,020	2,045,018	2,543,347
Lincoln	754,923	624,460	577,113	811,406	743,316
Little Compton	78,664	92,609	89,499	89,057	108,622
Middletown	663,651	711,419	826,214	842,795	1,028,122
Narragansett	633,147	637,219	681,586	703,202	862,695
Newport	1,411,682	1,646,310	1,778,150	1,728,739	1,959,634
New Shoreham	52,695	67,458	71,860	73,257	91,107
North Kingstown	722,666	784,034	821,676	806,625	1,014,310
North Providence	1,651,907	1,711,536	1,897,449	1,949,426	2,316,767
North Smithfield	435,971	540,909	618,281	698,892	641,962
Pawtucket	3,542,240	3,881,609	4,490,377	4,579,132	5,573,666
Portsmouth	435,826	552,310	553,213	547,679	680,619
Providence	10,131,124	11,595,992	12,352,585	12,592,728	15,536,990
Richmond	135,409	157,746	162,490	145,825	170,980
Scituate	300,960	305,408	320,753	372,523	440,227
Smithfield	987,476	1,295,242	1,268,058	1,346,867	1,807,118
South Kingstown	841,666	885,686	928,824	820,517	1,041,896
Tiverton	433,378	484,765	523,660	471,479	604,647
Warren	376,255	414,108	416,220	385,456	482,593
Warwick	3,651,953	3,647,836	4,034,001	4,050,212	4,911,046
Westerly	428,315	538,736	447,184	576,458	631,967
West Greenwich	126,631	141,115	144,375	161,935	187,739
West Warwick	1,168,310	1,158,461	1,246,456	1,278,641	1,484,272
Woonsocket	2,556,473	2,772,230	3,051,285	3,035,938	3,726,785
<b>Total</b>	<b>\$ 43,621,429</b>	<b>\$ 48,287,932</b>	<b>\$ 51,438,533</b>	<b>\$ 52,438,533</b>	<b>\$ 64,974,001</b>

## General Revenue Sharing

<i>City or Town</i>	<i>FY 2007</i>	<i>FY 2008</i>	<i>FY 2009</i>	<i>FY 2010</i>	<i>FY 2011</i>
Barrington	\$ 243,363	\$ 206,206	\$ 93,540	\$ -	\$ -
Bristol	991,817	840,384	381,217	-	-
Burrillville	706,306	597,138	270,875	-	-
Central Falls	1,693,857	1,432,052	649,611	-	-
Charlestown	407,812	345,546	156,748	-	-
Coventry	1,014,646	859,727	389,992	-	-
Cranston	5,428,521	4,599,682	2,086,520	-	-
Cumberland	1,560,119	1,321,917	599,651	-	-
East Greenwich	176,808	149,812	67,958	-	-
East Providence	2,681,452	2,272,041	1,030,650	-	-
Exeter	90,542	76,718	34,801	-	-
Foster	310,305	262,927	119,269	-	-
Glocester	567,421	480,785	218,095	-	-
Hopkinton	225,882	191,394	86,821	-	-
Jamestown	146,604	124,220	56,349	-	-
Johnston	2,554,217	2,164,233	981,746	-	-
Lincoln	959,291	812,824	368,715	-	-
Little Compton	105,828	89,670	40,676	-	-
Middletown	979,347	829,818	376,424	-	-
Narragansett	882,212	747,514	339,089	-	-
Newport	1,846,695	1,564,738	709,801	-	-
New Shoreham	91,497	77,527	35,168	-	-
North Kingstown	890,042	754,148	342,099	-	-
North Providence	2,404,365	2,032,742	922,098	-	-
North Smithfield	656,282	556,079	252,250	-	-
Pawtucket	5,476,767	4,630,267	2,100,394	-	-
Portsmouth	654,697	554,736	251,641	-	-
Providence	15,536,990	13,135,563	5,958,590	-	-
Richmond	148,321	125,675	57,009	-	-
Scituate	452,695	383,576	173,999	-	-
Smithfield	1,867,355	1,582,243	717,741	-	-
South Kingstown	1,015,803	860,708	390,437	-	-
Tiverton	646,245	547,575	248,392	-	-
Warren	502,159	425,488	193,011	-	-
Warwick	4,872,914	4,128,906	1,872,966	-	-
Westerly	757,697	642,010	291,230	-	-
West Greenwich	223,294	189,201	85,826	-	-
West Warwick	1,473,614	1,245,850	565,146	-	-
Woonsocket	3,868,095	3,270,235	1,483,453	-	-
<b>Total</b>	<b>\$ 65,111,876</b>	<b>\$ 55,111,876</b>	<b>\$ 25,000,000</b>	<b>\$ -</b>	<b>\$ -</b>



## Motor Vehicle Excise Phase-Out

<i>City or Town</i>	<i>FY 1987</i>	<i>FY 1988</i>	<i>FY 1989</i>	<i>FY 1990</i>	<i>FY 1991</i>
Barrington					
Bristol					
Burrillville					
Central Falls					
Charlestown					
Coventry					
Cranston					
Cumberland					
East Greenwich					
East Providence					
Exeter					
Foster					
Glocester					
Hopkinton					
Jamestown					
Johnston					
Lincoln					
Little Compton					
Middletown					
Narragansett					
Newport					
New Shoreham					
North Kingstown					
North Providence					
North Smithfield					
Pawtucket					
Portsmouth					
Providence					
Richmond					
Scituate					
Smithfield					
South Kingstown					
Tiverton					
Warren					
Warwick					
Westerly					
West Greenwich					
West Warwick					
Woonsocket					
<b>Municipalities</b>	<b>Program Expenditures began in FY 1999</b>				
Fire Districts					
Tax Roll Growth					
<b>Total</b>	<b>Program Expenditures began in FY 1999</b>				

## Motor Vehicle Excise Phase-Out

<i>City or Town</i>	<i>FY 1992</i>	<i>FY 1993</i>	<i>FY 1994</i>	<i>FY 1995</i>	<i>FY 1996</i>
Barrington					
Bristol					
Burrillville					
Central Falls					
Charlestown					
Coventry					
Cranston					
Cumberland					
East Greenwich					
East Providence					
Exeter					
Foster					
Glocester					
Hopkinton					
Jamestown					
Johnston					
Lincoln					
Little Compton					
Middletown					
Narragansett					
Newport					
New Shoreham					
North Kingstown					
North Providence					
North Smithfield					
Pawtucket					
Portsmouth					
Providence					
Richmond					
Scituate					
Smithfield					
South Kingstown					
Tiverton					
Warren					
Warwick					
Westerly					
West Greenwich					
West Warwick					
Woonsocket					
<b>Municipalities</b>	<b>Program Expenditures began in FY 1999</b>				
Fire Districts					
Tax Roll Growth					
<b>Total</b>	<b>Program Expenditures began in FY 1999</b>				

## Motor Vehicle Excise Phase-Out

<i>City or Town</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>FY 2001</i>
Barrington			\$ 503,533	\$ 1,017,621	\$ 1,602,825
Bristol			229,018	500,508	813,039
Burrillville			411,320	924,357	1,427,236
Central Falls			196,209	488,711	812,327
Charlestown			78,833	180,730	279,688
Coventry			452,163	991,014	1,551,183
Cranston			2,078,326	4,367,462	7,057,571
Cumberland			420,183	917,709	1,446,442
East Greenwich			233,405	432,615	770,344
East Providence			1,317,838	2,365,274	3,643,986
Exeter			143,752	283,461	508,106
Foster			126,938	269,366	424,906
Glocester			172,077	383,836	617,801
Hopkinton			118,080	257,347	409,150
Jamestown			67,561	145,885	237,093
Johnston			790,941	1,635,806	2,918,016
Lincoln			472,053	1,005,214	1,580,094
Little Compton			45,477	95,949	154,598
Middletown			186,812	396,888	652,927
Narragansett			199,368	503,054	699,962
Newport			332,252	698,048	1,085,349
New Shoreham			11,118	28,226	45,772
North Kingstown			454,683	962,927	1,560,009
North Providence			906,424	1,757,778	2,810,936
North Smithfield			322,623	698,414	1,100,278
Pawtucket			1,721,053	3,783,904	5,821,667
Portsmouth			297,604	598,624	889,862
Providence			3,874,835	8,738,878	13,763,586
Richmond			129,449	278,259	398,350
Scituate			260,967	543,330	783,894
Smithfield			592,550	1,187,788	1,921,718
South Kingstown			327,303	704,571	1,124,271
Tiverton			194,733	437,379	715,605
Warren			174,656	396,027	618,303
Warwick			2,310,568	5,080,325	7,965,605
Westerly			449,243	1,019,645	1,588,568
West Greenwich			81,775	173,011	274,799
West Warwick			544,494	1,118,676	1,786,217
Woonsocket			865,346	1,914,530	2,955,309
<b>Municipalities</b>			<b>\$ 22,095,562</b>	<b>\$ 47,283,147</b>	<b>\$ 74,817,389</b>
Fire Districts			184,179	-	1,786,663
Tax Roll Growth			-	-	-
<b>Total</b>			<b>\$ 22,279,741</b>	<b>\$ 47,283,147</b>	<b>\$ 76,604,052</b>

## Motor Vehicle Excise Phase-Out

<i>City or Town</i>	<i>FY 2002</i>	<i>FY 2003</i>	<i>FY 2004</i>	<i>FY 2005</i>	<i>FY 2006</i>
Barrington	\$ 2,132,408	\$ 2,132,408	\$ 2,197,524	\$ 2,197,524	\$ 2,519,485
Bristol	1,066,390	1,066,390	1,118,422	1,118,422	1,110,327
Burrillville	1,864,694	1,864,694	2,053,956	2,053,956	2,395,501
Central Falls	1,093,393	1,093,393	1,208,411	1,208,411	1,347,205
Charlestown	354,624	354,624	374,379	374,379	438,774
Coventry	2,025,721	2,025,721	2,147,241	2,147,241	2,517,677
Cranston	9,218,514	9,218,514	9,485,112	9,485,112	10,692,387
Cumberland	1,938,303	1,938,303	2,048,308	2,048,308	2,271,104
East Greenwich	1,012,572	1,012,572	1,041,805	1,041,805	1,202,496
East Providence	4,730,057	5,912,571	4,994,050	4,994,050	5,473,931
Exeter	674,106	674,106	718,053	718,053	846,775
Foster	546,246	546,246	578,603	578,603	709,101
Glocester	818,359	818,359	868,250	868,250	1,013,902
Hopkinton	562,864	562,864	597,217	597,217	707,122
Jamestown	305,815	305,815	317,721	317,721	372,550
Johnston	3,691,284	3,691,284	4,114,297	4,114,297	4,468,120
Lincoln	2,074,788	2,074,788	2,195,453	2,195,453	2,565,312
Little Compton	203,840	203,840	214,723	214,723	257,450
Middletown	789,207	789,207	881,663	881,663	969,834
Narragansett	917,679	917,679	957,099	957,099	1,088,662
Newport	1,409,508	1,409,508	1,455,950	1,455,950	1,714,712
New Shoreham	61,778	61,778	65,343	65,343	77,757
North Kingstown	2,180,209	2,180,209	2,179,062	2,179,062	2,478,693
North Providence	3,624,952	3,624,952	3,941,255	3,941,255	4,376,518
North Smithfield	1,439,569	1,439,569	1,501,993	1,501,993	1,726,578
Pawtucket	7,573,162	7,573,162	8,006,234	8,006,234	8,935,002
Portsmouth	1,126,290	1,126,290	1,180,727	1,180,727	1,356,792
Providence	18,063,629	18,063,629	18,908,768	18,908,768	20,834,614
Richmond	546,406	546,406	578,451	578,451	684,237
Scituate	1,100,355	1,100,355	1,155,251	1,155,251	1,332,368
Smithfield	2,494,437	2,494,437	2,641,772	2,641,772	3,089,250
South Kingstown	1,489,266	1,489,267	1,578,608	1,578,608	1,831,926
Tiverton	962,480	962,480	1,022,440	1,022,440	1,214,359
Warren	800,409	800,409	854,507	854,507	882,509
Warwick	10,129,733	10,129,733	10,654,567	10,654,567	11,852,255
Westerly	2,102,452	2,102,452	2,238,068	2,238,068	2,572,359
West Greenwich	369,045	369,045	395,962	395,962	476,870
West Warwick	2,320,264	2,320,264	2,432,650	2,432,650	2,667,910
Woonsocket	3,909,079	3,909,078	4,207,412	4,207,412	4,700,931
<b>Municipalities</b>	<b>\$ 97,723,887</b>	<b>\$ 98,906,401</b>	<b>\$ 103,111,307</b>	<b>\$ 103,111,307</b>	<b>\$ 115,773,355</b>
Fire Districts	1,847,174	1,875,837	1,875,837	1,875,837	1,875,837
Tax Roll Growth	-	-	-	-	-
<b>Total</b>	<b>\$ 99,571,061</b>	<b>\$ 100,206,571</b>	<b>\$ 104,987,144</b>	<b>\$ 104,987,144</b>	<b>\$ 117,649,192</b>

## Motor Vehicle Excise Phase-Out

<i>City or Town</i>	<i>FY 2007</i>	<i>FY 2008</i>	<i>FY 2009</i>	<i>FY 2010</i>	<i>FY 2011</i>
Barrington	\$ 2,963,073	\$ 3,008,871	\$ 2,983,208	\$ 2,580,393	\$ 242,052
Bristol	1,528,419	1,521,189	1,533,679	1,307,456	115,694
Burrillville	2,801,257	2,785,136	2,806,626	2,389,629	209,664
Central Falls	1,539,089	1,510,701	1,478,058	1,219,325	84,881
Charlestown	528,671	521,431	522,331	441,247	40,332
Coventry	2,973,702	2,952,306	2,954,920	2,537,938	221,760
Cranston	12,438,045	12,241,745	12,229,010	10,455,590	935,250
Cumberland	2,501,966	2,767,479	2,786,499	2,438,572	213,692
East Greenwich	1,372,315	1,355,447	1,365,583	1,165,558	122,717
East Providence	6,540,646	6,283,312	6,195,221	5,321,134	446,641
Exeter	1,000,288	1,010,207	1,020,562	859,087	78,760
Foster	841,121	838,207	857,971	759,861	68,009
Glocester	1,200,899	1,214,279	1,218,863	1,052,490	93,327
Hopkinton	830,371	840,132	850,943	727,489	64,211
Jamestown	433,765	426,909	432,967	375,993	36,592
Johnston	5,181,863	5,078,225	5,064,868	4,341,586	388,129
Lincoln	2,965,033	2,923,529	2,922,165	2,523,037	231,852
Little Compton	296,598	295,563	292,210	246,033	25,292
Middletown	1,117,039	1,090,083	1,097,078	972,216	89,716
Narragansett	1,258,557	1,225,392	1,224,495	1,041,634	97,870
Newport	1,875,054	1,850,022	1,811,310	1,527,934	141,041
New Shoreham	86,694	86,417	93,112	79,784	7,639
North Kingstown	2,891,033	2,813,829	2,824,194	2,423,460	223,404
North Providence	5,051,642	4,979,357	4,901,389	4,188,775	358,372
North Smithfield	2,014,607	2,036,436	2,121,675	1,882,872	169,671
Pawtucket	10,214,303	10,057,076	10,090,288	8,706,958	672,510
Portsmouth	1,573,181	1,555,855	1,559,418	1,342,618	106,594
Providence	23,360,791	23,494,586	23,572,708	20,839,552	1,736,029
Richmond	816,384	757,369	898,884	713,145	58,139
Scituate	1,572,931	1,572,577	1,579,960	1,364,267	123,750
Smithfield	3,576,955	3,537,577	3,542,318	3,029,033	279,438
South Kingstown	2,165,338	2,167,848	2,178,075	1,876,190	169,260
Tiverton	1,417,030	1,404,450	1,413,809	1,212,910	108,006
Warren	1,138,943	1,126,194	1,125,745	950,807	82,216
Warwick	14,083,144	13,998,167	13,715,293	11,937,783	1,074,120
Westerly	3,006,991	2,987,738	2,999,237	2,597,345	229,647
West Greenwich	567,247	575,828	594,921	526,676	49,116
West Warwick	3,170,604	3,156,079	3,183,440	2,695,205	227,176
Woonsocket	5,458,017	5,393,158	5,451,446	4,652,576	377,431
<b>Municipalities</b>	<b>\$ 134,353,606</b>	<b>\$ 133,440,705</b>	<b>\$ 133,494,480</b>	<b>\$ 115,304,158</b>	<b>\$ 10,000,000</b>
Fire Districts	1,875,837	1,875,837	1,875,837	1,875,837	-
Tax Roll Growth	-	-	-	-	-
<b>Total</b>	<b>\$ 136,229,443</b>	<b>\$ 135,316,542</b>	<b>\$ 135,370,317</b>	<b>\$ 117,179,995</b>	<b>\$ 10,000,000</b>



**Appendix III**  
**Total Library Aid By Community – Restricted Use State Aid**  
**FY 1987 – FY 2011**

## Library Aid

<i>City or Town</i>	<i>FY 1987</i>	<i>FY 1988</i>	<i>FY 1989</i>	<i>FY 1990</i>	<i>FY 1991</i>
Barrington					
Bristol					
Burrillville					
Central Falls					
Charlestown					
Coventry					
Cranston					
Cumberland					
East Greenwich					
East Providence					
Exeter					
Foster					
Glocester					
Hopkinton					
Jamestown					
Johnston					
Lincoln					
Little Compton					
Middletown					
Narragansett					
Newport					
New Shoreham					
North Kingstown					
North Providence					
North Smithfield					
Pawtucket					
Portsmouth					
Providence*					
Richmond					
Scituate					
Smithfield					
South Kingstown					
Tiverton					
Warren					
Warwick					
Westerly					
West Greenwich					
West Warwick					
Woonsocket					
<b>Total</b>	<b>Program Expenditures began in FY 1994</b>				

*\*Includes the Statewide Reference Library Resource Grant.*



## Library Aid

<i>City or Town</i>	<i>FY 1992</i>	<i>FY 1993</i>	<i>FY 1994</i>	<i>FY 1995</i>	<i>FY 1996</i>
Barrington			\$ 134,162	\$ 138,515	\$ 141,329
Bristol			3,401	8,102	6,844
Burrillville			1,636	6,016	10,319
Central Falls			1,722	5,920	6,455
Charlestown			2,134	5,901	6,362
Coventry			7,077	14,211	13,910
Cranston			335,701	277,905	214,000
Cumberland			19,627	27,063	26,248
East Greenwich			4,058	7,502	7,865
East Providence			127,740	134,465	131,182
Exeter			-	-	-
Foster			1,509	8,926	9,571
Glocester			2,372	9,926	10,655
Hopkinton			1,453	8,800	8,000
Jamestown			2,050	70,640	63,850
Johnston			4,518	8,021	9,669
Lincoln			-	10,435	10,643
Little Compton			769	4,523	4,871
Middletown			25,021	28,961	24,311
Narragansett			4,964	8,968	8,900
Newport			14,907	20,871	20,535
New Shoreham			-	3,700	4,000
North Kingstown			14,489	21,877	21,265
North Providence			141,065	142,250	136,484
North Smithfield			2,465	6,100	6,439
Pawtucket			110,332	121,719	114,176
Portsmouth			79,279	90,413	94,598
Providence*			1,213,857	1,247,447	1,269,981
Richmond			-	3,700	4,000
Scituate			32,296	39,892	40,709
Smithfield			111,863	116,690	113,821
South Kingstown			82,693	69,638	67,426
Tiverton			2,260	6,483	2,707
Warren			1,537	5,212	5,531
Warwick			53,553	71,417	70,900
Westerly			294,612	303,352	317,684
West Greenwich			-	-	450
West Warwick			95,650	161,722	211,795
Woonsocket			28,647	38,522	36,980
<b>Total</b>			<b>\$ 2,959,419</b>	<b>\$ 3,255,805</b>	<b>\$ 3,254,465</b>

\*Includes the Statewide Reference Library Resource Grant.

## Library Aid

<i>City or Town</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>FY 2001</i>
Barrington	\$ 143,731	\$ 170,777	\$ 90,994	\$ 154,566	\$ 204,445
Bristol	10,115	26,757	44,820	75,665	75,665
Burrillville	9,036	21,568	37,269	60,946	60,946
Central Falls	9,048	23,179	41,449	63,470	63,470
Charlestown	8,856	15,675	25,588	39,288	39,288
Coventry	14,361	42,699	74,463	131,074	131,074
Cranston	197,635	266,001	220,939	393,752	414,917
Cumberland	17,151	49,754	83,154	147,213	147,213
East Greenwich	10,826	24,537	40,029	65,961	65,961
East Providence	123,767	180,577	162,694	290,063	346,721
Exeter	-	-	555	927	7,949
Foster	14,533	19,029	28,181	37,500	37,500
Glocester	13,644	25,264	39,567	57,839	57,839
Hopkinton	10,700	13,000	29,553	40,759	40,759
Jamestown	66,453	73,100	24,885	39,392	43,226
Johnston	11,003	31,978	55,138	96,043	96,043
Lincoln	13,374	35,323	60,195	107,184	115,307
Little Compton	5,144	10,813	16,259	22,962	22,962
Middletown	27,807	50,915	61,175	99,575	99,575
Narragansett	11,372	27,117	45,754	76,630	76,630
Newport	21,203	57,971	100,305	177,046	199,829
New Shoreham	-	12,674	20,306	30,779	39,863
North Kingstown	19,837	53,009	88,243	161,339	180,866
North Providence	130,604	155,980	81,559	145,257	145,257
North Smithfield	9,133	18,756	30,880	48,674	48,674
Pawtucket	103,512	170,646	165,597	289,425	289,425
Portsmouth	88,616	102,866	47,290	83,479	83,479
Providence*	1,221,276	1,367,734	1,184,489	1,471,980	1,529,607
Richmond	7,177	11,098	16,927	24,792	24,792
Scituate	45,927	56,636	42,513	64,244	64,244
Smithfield	115,458	136,835	78,496	132,364	146,092
South Kingstown	67,598	90,571	65,865	115,128	117,948
Tiverton	9,423	21,727	36,098	58,697	58,697
Warren	8,123	16,878	27,460	43,788	43,788
Warwick	64,517	124,553	237,797	411,454	427,740
Westerly	317,564	327,281	49,237	83,061	83,061
West Greenwich	467	9,957	14,859	21,264	21,264
West Warwick	152,714	178,356	78,997	138,456	138,456
Woonsocket	16,914	55,492	97,910	175,177	175,177
<b>Total</b>	<b>\$ 3,118,619</b>	<b>\$ 4,077,083</b>	<b>\$ 3,647,489</b>	<b>\$ 5,677,213</b>	<b>\$ 5,965,749</b>

\*Includes the Statewide Reference Library Resource Grant.

## Library Aid

<i>City or Town</i>	<i>FY 2002</i>	<i>FY 2003</i>	<i>FY 2004</i>	<i>FY 2005</i>	<i>FY 2006</i>
Barrington	\$ 237,475	\$ 270,988	\$ 276,378	\$ 295,313	\$ 306,140
Bristol	75,665	75,665	75,665	69,440	65,294
Burrillville	60,946	60,946	61,881	65,836	74,370
Central Falls	63,470	63,470	63,470	62,193	63,103
Charlestown	39,288	39,288	39,137	42,213	44,392
Coventry	131,074	132,799	138,258	147,975	153,472
Cranston	443,433	464,044	479,014	488,229	528,702
Cumberland	165,237	180,986	183,570	212,069	227,806
East Greenwich	70,894	75,049	77,310	85,191	96,606
East Providence	385,914	412,886	430,627	460,448	462,377
Exeter	8,495	8,495	8,495	8,495	8,495
Foster	37,500	37,500	37,500	34,756	32,927
Glocester	57,839	57,839	57,839	58,732	61,275
Hopkinton	40,759	40,759	40,759	39,184	36,259
Jamestown	49,972	56,930	56,930	62,279	66,151
Johnston	96,043	96,043	117,925	121,700	113,932
Lincoln	123,404	145,437	151,390	158,808	178,322
Little Compton	22,962	22,962	22,962	25,524	24,385
Middletown	106,997	116,629	118,971	129,464	142,579
Narragansett	79,475	85,273	91,730	99,601	105,684
Newport	225,716	255,226	291,129	325,323	338,300
New Shoreham	44,317	49,149	67,411	76,634	81,499
North Kingstown	198,407	211,939	214,401	224,789	231,438
North Providence	146,798	149,374	155,319	162,852	166,022
North Smithfield	48,674	48,674	50,928	51,913	60,484
Pawtucket	289,425	301,692	309,373	342,428	370,173
Portsmouth	85,219	87,802	92,657	102,070	105,447
Providence*	1,546,518	1,575,095	2,272,800	2,263,603	2,245,863
Richmond	24,792	24,792	24,792	22,069	22,998
Scituate	64,244	64,244	72,783	79,690	85,358
Smithfield	162,396	172,606	192,547	212,038	229,928
South Kingstown	125,838	141,977	148,885	175,692	186,603
Tiverton	58,697	58,697	59,477	68,270	83,613
Warren	43,788	43,788	43,788	40,858	40,908
Warwick	495,872	528,066	553,600	590,590	620,165
Westerly	83,061	87,384	98,381	248,761	286,605
West Greenwich	21,264	21,264	21,264	20,301	20,216
West Warwick	147,234	157,481	162,328	178,697	189,057
Woonsocket	175,177	175,257	190,936	198,538	210,568
<b>Total</b>	<b>\$ 6,284,279</b>	<b>\$ 6,598,495</b>	<b>\$ 7,552,610</b>	<b>\$ 8,052,566</b>	<b>\$ 8,367,516</b>

\*Includes the Statewide Reference Library Resource Grant.

## Library Aid

<i>City or Town</i>	<i>FY 2007</i>	<i>FY 2008</i>	<i>FY 2009</i>	<i>FY 2010</i>	<i>FY 2011</i>
Barrington	\$ 314,971	\$ 314,971	\$ 317,722	\$ 321,077	\$ 323,140
Bristol	57,181	57,181	57,817	58,525	106,449
Burrillville	79,855	79,855	80,245	91,281	124,196
Central Falls	66,132	66,132	77,237	76,209	76,712
Charlestown	45,568	45,568	45,205	45,556	46,444
Coventry	167,177	167,177	186,831	189,995	198,364
Cranston	548,485	548,485	572,241	567,846	564,855
Cumberland	240,606	240,606	248,544	242,267	242,455
East Greenwich	102,399	102,399	105,141	106,867	107,800
East Providence	499,379	499,379	467,926	472,150	454,240
Exeter	28,066	28,066	32,415	32,881	32,685
Foster	29,271	29,271	33,195	33,174	34,283
Glocester	64,709	64,709	65,133	67,171	68,546
Hopkinton	31,238	31,238	28,963	28,196	28,903
Jamestown	70,379	70,379	71,068	74,753	76,368
Johnston	121,452	121,452	122,433	105,464	96,481
Lincoln	172,879	172,879	174,946	176,403	179,391
Little Compton	25,425	25,425	25,296	25,583	26,702
Middletown	149,936	149,936	143,075	130,962	123,398
Narragansett	111,496	111,496	117,559	120,292	113,169
Newport	346,432	346,432	348,867	355,526	364,548
New Shoreham	88,246	88,246	92,970	93,402	94,072
North Kingstown	234,608	234,608	234,918	236,452	246,625
North Providence	174,550	174,550	178,999	174,633	154,613
North Smithfield	60,768	60,768	58,075	57,152	61,584
Pawtucket	395,733	395,733	409,610	415,117	398,156
Portsmouth	109,462	109,462	103,586	100,332	99,917
Providence*	2,256,261	2,360,926	2,314,736	2,299,939	2,276,903
Richmond	22,769	22,769	25,637	26,120	21,874
Scituate	93,610	93,610	91,895	92,783	92,532
Smithfield	240,145	240,145	236,390	244,438	254,642
South Kingstown	194,843	194,843	189,662	199,346	205,999
Tiverton	87,145	87,145	86,606	91,028	90,485
Warren	46,087	46,087	44,050	49,036	51,162
Warwick	666,766	666,766	675,910	669,452	657,409
Westerly	287,135	287,135	281,881	281,816	287,122
West Greenwich	21,394	21,394	22,136	23,819	24,649
West Warwick	196,189	196,189	190,207	188,581	171,415
Woonsocket	219,987	219,987	214,271	207,774	195,110
<b>Total</b>	<b>\$ 8,668,734</b>	<b>\$ 8,773,399</b>	<b>\$ 8,773,398</b>	<b>\$ 8,773,398</b>	<b>\$ 8,773,398</b>

\*Includes the Statewide Reference Library Resource Grant.

**Appendix IV**  
**Public Service Corporation Tax by Community – Pass Through**  
**FY 1987 – FY 2011**

## Public Service Corporation Tax

<i>City or Town</i>	<i>FY 1987</i>	<i>FY 1988</i>	<i>FY 1989</i>	<i>FY 1990</i>	<i>FY 1991</i>
Barrington	\$ 144,367	\$ 185,766	\$ 177,613	\$ 172,599	\$ 128,073
Bristol	179,660	231,180	221,033	214,793	159,383
Burrillville	117,500	151,195	144,559	140,487	104,239
Central Falls	151,695	195,196	186,629	181,360	134,574
Charlestown	42,844	55,130	52,711	51,223	38,009
Coventry	241,579	310,854	297,211	288,820	214,313
Cranston	642,591	826,862	790,572	768,253	570,066
Cumberland	241,614	310,900	297,255	288,863	214,345
East Greenwich	91,142	138,222	104,230	89,294	80,855
East Providence	455,003	715,108	520,122	460,227	403,683
Exeter	39,747	51,145	48,900	47,250	35,261
Foster	30,080	45,618	34,400	29,470	26,685
Glocester	67,390	86,715	82,909	80,569	59,784
Hopkinton	57,179	73,576	70,347	68,361	50,726
Jamestown	36,057	56,670	41,218	36,471	31,991
Johnston	222,317	286,069	273,513	265,792	197,225
Lincoln	151,285	194,667	186,123	180,869	134,210
Little Compton	27,536	35,433	33,878	32,921	24,428
Middletown	153,668	197,734	189,056	183,718	136,324
Narragansett	107,896	138,836	132,743	128,995	95,718
Newport	261,162	336,053	321,304	312,233	231,686
New Shoreham	5,534	7,121	6,808	6,616	4,909
North Kingstown	195,816	251,968	240,910	234,108	173,715
North Providence	260,528	335,238	320,525	311,476	231,124
North Smithfield	89,009	114,533	109,506	106,415	78,963
Pawtucket	635,558	817,811	781,919	759,844	563,826
Portsmouth	127,256	163,748	156,562	152,142	112,893
Providence	1,399,612	1,800,967	1,721,925	1,673,312	1,241,647
Richmond	35,864	46,149	44,123	42,878	31,816
Scituate	75,051	113,775	85,796	73,501	66,555
Smithfield	150,722	193,944	185,432	180,197	133,711
South Kingstown	182,213	276,335	208,379	178,518	161,647
Tiverton	120,731	155,352	148,534	144,341	107,105
Warren	94,971	122,205	116,842	113,543	84,252
Warwick	777,648	1,000,649	956,731	929,721	689,881
Westerly	165,843	213,400	204,034	198,274	147,125
West Greenwich	24,439	31,447	30,067	29,218	21,681
West Warwick	241,210	69,196	296,783	288,404	214,004
Woonsocket	409,822	527,344	504,199	489,965	363,568
<b>Total</b>	<b>\$ 8,454,140</b>	<b>\$ 10,864,111</b>	<b>\$ 10,325,401</b>	<b>\$ 9,935,041</b>	<b>\$ 7,500,000</b>

## Public Service Corporation Tax

<i>City or Town</i>	<i>FY 1992</i>	<i>FY 1993</i>	<i>FY 1994</i>	<i>FY 1995</i>	<i>FY 1996</i>
Barrington	\$ 124,532	\$ 109,254	\$ 110,831	\$ 113,905	\$ 129,536
Bristol	169,188	149,071	151,223	155,416	176,745
Burrillville	126,250	111,881	113,496	116,643	132,650
Central Falls	138,204	121,580	123,335	126,755	144,150
Charlestown	50,220	44,656	45,300	46,556	52,946
Coventry	242,484	214,269	217,362	223,389	254,046
Cranston	595,522	524,316	531,885	546,632	621,651
Cumberland	227,200	200,172	203,062	208,692	237,332
East Greenwich	92,515	81,791	82,971	85,272	96,975
East Providence	395,695	347,292	352,305	362,074	411,764
Exeter	42,489	37,645	38,189	39,247	44,634
Foster	33,524	29,752	30,182	31,018	35,275
Glocester	71,800	63,606	64,524	66,313	75,414
Hopkinton	53,776	47,379	48,063	49,395	56,174
Jamestown	38,880	34,460	34,958	35,927	40,858
Johnston	207,733	182,966	185,607	190,754	216,932
Lincoln	141,236	124,392	126,188	129,687	147,485
Little Compton	26,115	23,017	23,350	23,997	27,290
Middletown	151,912	134,147	136,083	139,856	159,050
Narragansett	116,540	103,298	104,790	107,695	122,475
Newport	221,962	194,581	197,390	202,863	230,704
New Shoreham	6,481	5,763	5,846	6,008	6,833
North Kingstown	186,019	163,968	166,335	170,947	194,407
North Providence	250,807	221,211	224,404	230,626	262,277
North Smithfield	82,202	72,361	73,405	75,440	85,794
Pawtucket	569,694	500,768	507,997	522,082	593,731
Portsmouth	131,346	116,203	117,880	121,149	137,775
Providence	1,260,197	1,107,968	1,123,963	1,155,129	1,313,655
Richmond	41,503	36,887	37,419	38,457	43,735
Scituate	76,373	67,528	68,503	70,402	80,064
Smithfield	149,569	132,099	134,006	137,722	156,622
South Kingstown	191,763	169,793	172,244	177,019	201,313
Tiverton	112,049	98,659	100,083	102,858	116,974
Warren	89,089	78,482	79,615	81,822	93,051
Warwick	671,215	588,886	597,388	613,952	698,209
Westerly	168,457	148,933	151,083	155,272	176,581
West Greenwich	27,128	24,072	24,419	25,097	28,541
West Warwick	228,903	201,757	204,670	210,345	239,212
Woonsocket	345,188	302,464	306,830	315,338	358,614
<b>Total</b>	<b>\$ 7,855,760</b>	<b>\$ 6,917,327</b>	<b>\$ 7,017,184</b>	<b>\$ 7,211,751</b>	<b>\$ 8,201,474</b>

## Public Service Corporation Tax

<i>City or Town</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>FY 2001</i>
Barrington	\$ 132,848	\$ 159,447	\$ 177,749	\$ 201,992	\$ 216,627
Bristol	181,263	217,556	242,528	275,606	295,575
Burrillville	136,041	163,280	182,022	206,848	221,835
Central Falls	147,835	177,435	197,802	224,780	241,066
Charlestown	54,299	65,171	72,652	82,561	88,543
Coventry	260,541	312,707	348,601	396,146	424,848
Cranston	637,542	765,193	853,026	969,369	1,039,602
Cumberland	243,399	292,133	325,666	370,083	396,897
East Greenwich	99,454	119,366	133,068	151,217	162,173
East Providence	422,290	506,842	565,020	642,082	688,603
Exeter	45,775	54,940	61,246	69,599	74,642
Foster	36,177	43,421	48,405	55,007	58,992
Glocester	77,342	92,827	103,482	117,596	126,116
Hopkinton	57,610	69,145	77,082	87,595	93,941
Jamestown	41,902	50,292	56,065	63,711	68,327
Johnston	222,478	267,023	297,673	338,272	362,781
Lincoln	151,255	181,540	202,378	229,980	246,642
Little Compton	27,988	33,592	37,447	42,555	45,638
Middletown	163,116	195,775	218,247	248,014	265,983
Narragansett	125,606	150,755	168,059	190,981	204,818
Newport	236,601	283,975	316,571	359,747	385,812
New Shoreham	7,007	8,410	9,376	10,655	11,427
North Kingstown	199,376	239,296	266,764	303,148	325,112
North Providence	268,981	322,838	359,895	408,980	438,612
North Smithfield	87,987	105,604	117,726	133,782	143,475
Pawtucket	608,909	730,827	814,715	925,832	992,912
Portsmouth	141,297	169,588	189,054	214,839	230,405
Providence	1,347,237	1,616,986	1,802,592	2,048,444	2,196,861
Richmond	44,853	53,833	60,012	68,197	73,138
Scituate	82,111	98,552	109,864	124,848	133,894
Smithfield	160,626	192,787	214,916	244,228	261,923
South Kingstown	206,459	247,797	276,241	313,917	336,661
Tiverton	119,965	143,984	160,512	182,403	195,619
Warren	95,430	114,537	127,685	145,099	155,612
Warwick	716,057	859,429	958,078	1,088,749	1,167,632
Westerly	181,095	217,355	242,304	275,351	295,301
West Greenwich	29,270	35,131	39,163	44,505	47,729
West Warwick	245,327	294,447	328,246	373,014	400,041
Woonsocket	367,781	441,420	492,088	559,203	599,719
<b>Total</b>	<b>\$ 8,411,129</b>	<b>\$ 10,095,236</b>	<b>\$ 11,254,020</b>	<b>\$ 12,788,935</b>	<b>\$ 13,715,535</b>



## Public Service Corporation Tax

<i>City or Town</i>	<i>FY 2002</i>	<i>FY 2003</i>	<i>FY 2004</i>	<i>FY 2005</i>	<i>FY 2006</i>
Barrington	\$ 267,973	\$ 289,123	\$ 261,919	\$ 234,428	\$ 195,838
Bristol	357,993	386,247	349,905	313,179	261,626
Burrillville	251,673	271,537	245,988	220,169	183,927
Central Falls	301,575	325,376	294,762	263,824	220,395
Charlestown	125,215	135,098	122,387	109,541	91,509
Coventry	536,423	578,760	524,305	469,274	392,026
Cranston	1,262,972	1,362,651	1,234,440	1,104,873	922,998
Cumberland	507,298	547,336	495,838	443,795	370,741
East Greenwich	206,297	222,579	201,637	180,473	150,765
East Providence	775,733	836,957	758,208	678,627	566,917
Exeter	96,313	103,915	94,138	84,257	70,387
Foster	68,097	73,471	66,558	59,572	49,766
Glocester	158,499	171,008	154,918	138,658	115,833
Hopkinton	124,849	134,703	122,028	109,220	91,241
Jamestown	89,574	96,643	87,550	78,361	65,462
Johnston	449,223	484,678	439,075	392,990	328,299
Lincoln	332,962	359,241	325,440	291,282	243,334
Little Compton	57,246	61,764	55,953	50,080	41,836
Middletown	276,178	297,975	269,939	241,606	201,835
Narragansett	260,675	281,249	254,787	228,044	190,505
Newport	421,819	455,111	412,290	369,016	308,272
New Shoreham	16,092	17,362	15,728	14,078	11,760
North Kingstown	419,445	452,550	409,969	366,939	306,537
North Providence	516,396	557,152	504,730	451,753	377,390
North Smithfield	169,174	182,526	165,352	147,997	123,635
Pawtucket	1,162,420	1,254,164	1,136,160	1,016,908	849,514
Portsmouth	273,230	294,795	267,058	239,027	199,681
Providence	2,766,209	2,984,531	2,703,718	2,419,935	2,021,586
Richmond	115,066	124,148	112,467	100,662	84,092
Scituate	164,490	177,472	160,774	143,899	120,211
Smithfield	328,421	354,342	321,002	287,310	240,015
South Kingstown	444,858	479,968	434,808	389,170	325,109
Tiverton	243,134	262,323	237,641	212,698	177,686
Warren	180,996	195,281	176,907	158,339	132,274
Warwick	1,367,156	1,475,058	1,336,271	1,196,015	999,138
Westerly	365,911	394,790	357,645	320,106	267,413
West Greenwich	81,018	87,412	79,188	70,876	59,209
West Warwick	471,306	508,504	460,659	412,308	344,437
Woonsocket	688,676	743,030	673,119	602,468	503,295
<b>Total</b>	<b>\$ 16,702,585</b>	<b>\$ 18,020,830</b>	<b>\$ 16,325,261</b>	<b>\$ 14,611,757</b>	<b>\$ 12,206,494</b>

## Public Service Corporation Tax

<i>City or Town</i>	<i>FY 2007</i>	<i>FY 2008</i>	<i>FY 2009</i>	<i>FY 2010</i>	<i>FY 2011</i>
Barrington	\$ 163,725	\$ 147,676	\$ 163,557	182,103	\$ 163,557
Bristol	218,726	197,285	218,500	243,277	218,500
Burrillville	153,767	138,694	153,609	171,027	153,609
Central Falls	184,256	166,194	184,066	204,938	184,066
Charlestown	76,504	69,005	76,425	85,091	76,425
Coventry	327,743	295,616	327,405	364,531	327,405
Cranston	771,648	696,008	770,853	858,263	770,853
Cumberland	309,948	279,566	309,629	344,739	309,629
East Greenwich	126,043	113,688	125,913	140,191	125,913
East Providence	473,956	427,497	473,467	527,156	473,467
Exeter	58,845	53,077	58,785	65,451	58,785
Foster	41,605	37,527	41,563	46,276	41,563
Glocester	96,839	87,347	96,740	107,709	96,740
Hopkinton	76,280	68,803	76,201	84,842	76,201
Jamestown	54,728	49,363	54,671	60,871	54,671
Johnston	274,466	247,561	274,183	305,274	274,183
Lincoln	203,433	183,491	203,223	226,267	203,223
Little Compton	34,976	31,548	34,940	38,902	34,940
Middletown	168,739	152,198	168,565	187,679	168,565
Narragansett	159,267	143,655	159,103	177,144	159,103
Newport	257,722	232,459	257,457	286,651	257,457
New Shoreham	9,832	8,868	9,822	10,935	9,822
North Kingstown	256,272	231,151	256,008	285,038	256,008
North Providence	315,506	284,579	315,181	350,921	315,181
North Smithfield	103,361	93,230	103,255	114,963	103,255
Pawtucket	710,213	640,596	709,481	789,933	709,481
Portsmouth	166,938	150,574	166,766	185,676	166,766
Providence	1,690,093	1,524,424	1,688,352	1,879,801	1,688,352
Richmond	70,303	63,412	70,230	78,194	70,230
Scituate	100,499	90,648	100,396	111,780	100,396
Smithfield	200,658	180,989	200,452	223,182	200,452
South Kingstown	271,798	245,156	271,518	302,307	271,518
Tiverton	148,549	133,988	148,396	165,223	148,396
Warren	110,584	99,745	110,471	122,997	110,471
Warwick	835,302	753,423	834,442	929,063	834,442
Westerly	223,564	201,649	223,333	248,658	223,333
West Greenwich	49,500	44,648	49,449	55,056	49,449
West Warwick	287,958	259,731	287,661	320,280	287,661
Woonsocket	420,766	379,521	420,333	467,996	420,333
<b>Total</b>	<b>\$ 10,204,912</b>	<b>\$ 9,204,590</b>	<b>\$ 10,194,401</b>	<b>\$ 11,350,385</b>	<b>\$ 10,194,401</b>

**Appendix V**  
**Local Aid By Community**  
**FY 1987 – FY 2011**

## Barrington - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	278,921	-	278,921
FY 1988	-	38,221	457,597	-	495,818
FY 1989	-	23,768	476,578	-	500,346
FY 1990	-	-	341,369	-	341,369
FY 1991	-	24,058	164,999	-	189,057
FY 1992	-	19,206	20,070	-	39,276
FY 1993	-	16,983	-	-	16,983
FY 1994	-	17,253	88,175	-	105,428
FY 1995	-	77,441	87,987	-	165,428
FY 1996	-	75,747	75,401	-	151,148
FY 1997	-	77,100	72,963	-	150,063
FY 1998	-	52,405	69,160	-	121,565
FY 1999	-	55,288	84,002	503,533	642,823
FY 2000	-	57,750	128,989	1,017,621	1,204,360
FY 2001	-	65,589	176,164	1,602,825	1,844,578
FY 2002	-	65,820	231,566	2,132,408	2,429,794
FY 2003	-	63,524	271,167	2,132,408	2,467,099
FY 2004	-	71,029	231,191	2,197,524	2,499,744
FY 2005	-	47,886	234,285	2,197,524	2,479,695
FY 2006	-	51,885	259,555	2,519,485	2,830,925
FY 2007	-	53,865	243,363	2,963,073	3,260,301
FY 2008	-	53,865	206,206	3,008,871	3,268,942
FY 2009	-	49,199	93,540	2,983,208	3,125,947
FY 2010	-	48,732	-	2,580,393	2,629,125
FY 2011	-	85,188	-	242,052	327,240



## Bristol - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	185,084	-	185,084
FY 1988	-	103,073	617,686	-	720,759
FY 1989	-	97,980	665,543	-	763,523
FY 1990	-	-	513,880	-	513,880
FY 1991	-	99,627	303,419	-	403,046
FY 1992	-	77,399	52,723	-	130,122
FY 1993	-	84,029	-	-	84,029
FY 1994	-	84,527	180,942	-	265,469
FY 1995	-	391,961	189,406	-	581,367
FY 1996	-	382,697	196,510	-	579,207
FY 1997	-	261,519	227,426	-	488,945
FY 1998	-	300,159	243,277	-	543,436
FY 1999	-	329,177	346,663	229,018	904,858
FY 2000	-	354,501	468,591	500,508	1,323,600
FY 2001	-	431,055	606,181	813,039	1,850,275
FY 2002	-	436,394	731,026	1,066,390	2,233,810
FY 2003	-	432,996	788,525	1,066,390	2,287,911
FY 2004	-	421,492	805,463	1,118,422	2,345,377
FY 2005	-	420,601	825,753	1,118,422	2,364,776
FY 2006	-	541,562	1,039,674	1,110,327	2,691,563
FY 2007	-	560,835	991,817	1,528,419	3,081,071
FY 2008	-	560,835	840,384	1,521,189	2,922,408
FY 2009	-	584,813	381,217	1,533,679	2,499,709
FY 2010	-	610,478	-	1,307,456	1,917,934
FY 2011	-	579,478	-	115,694	695,172

## Bristol - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid*</i>
FY 1987	-	179,660	4,574,512
FY 1988	-	231,180	5,051,832
FY 1989	-	221,033	5,382,611
FY 1990	-	214,793	6,064,249
FY 1991	-	159,383	6,476,163
FY 1992	-	169,188	5,399,132
FY 1993	-	149,071	8,042,058
FY 1994	3,401	151,223	8,220,434
FY 1995	8,102	155,416	8,377,383
FY 1996	6,844	176,745	9,419,223
FY 1997	10,115	181,263	9,550,601
FY 1998	26,757	217,556	9,776,981
FY 1999	44,820	242,528	10,142,855
FY 2000	75,665	275,606	10,488,751
FY 2001	75,665	295,575	11,013,812
FY 2002	75,665	357,993	11,404,255
FY 2003	75,665	386,247	11,689,362
FY 2004	75,665	349,905	11,893,926
FY 2005	69,440	313,179	11,945,654
FY 2006	65,294	261,626	12,124,073
FY 2007	57,181	218,726	12,708,878
FY 2008	57,181	197,285	12,708,878
FY 2009	57,817	218,500	11,431,830
FY 2010	58,525	243,277	11,824,108
FY 2011	106,449	218,500	11,715,795

\*Bristol/Warren Regional School District













## Charlestown - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid*</i>
FY 1987	-	151,695	1,016,671
FY 1988	-	195,196	1,166,525
FY 1989	-	186,629	1,334,518
FY 1990	-	181,360	1,586,693
FY 1991	-	134,574	2,204,845
FY 1992	-	151,695	2,232,675
FY 1993	-	195,196	1,650,727
FY 1994	2,134	186,629	1,607,802
FY 1995	5,901	181,360	1,128,919
FY 1996	6,362	134,574	1,222,462
FY 1997	8,856	147,835	1,255,695
FY 1998	15,675	177,435	1,545,768
FY 1999	25,588	197,802	1,657,858
FY 2000	39,288	224,780	1,717,960
FY 2001	39,288	241,066	1,804,236
FY 2002	39,288	301,575	1,878,749
FY 2003	39,288	135,098	1,926,638
FY 2004	39,137	122,387	1,960,811
FY 2005	42,213	109,541	1,963,401
FY 2006	44,392	91,509	2,024,677
FY 2007	45,568	76,504	2,002,838
FY 2008	45,568	69,005	2,002,838
FY 2009	45,205	76,425	1,830,694
FY 2010	45,556	85,091	1,841,754
FY 2011	46,444	76,425	1,823,364

\*Chariho Regional School District

## Coventry - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	266,388	-	266,388
FY 1988	-	-	603,904	-	603,904
FY 1989	-	-	623,310	-	623,310
FY 1990	-	-	465,638	-	465,638
FY 1991	-	-	277,261	-	277,261
FY 1992	-	-	51,696	-	51,696
FY 1993	-	-	-	-	-
FY 1994	-	-	235,442	-	235,442
FY 1995	-	-	229,128	-	229,128
FY 1996	-	-	229,083	-	229,083
FY 1997	-	-	220,150	-	220,150
FY 1998	-	-	258,885	-	258,885
FY 1999	-	-	343,078	452,163	795,241
FY 2000	-	-	521,567	991,014	1,512,581
FY 2001	-	-	627,743	1,551,183	2,178,926
FY 2002	-	-	839,881	2,025,721	2,865,602
FY 2003	-	-	904,192	2,025,721	2,929,913
FY 2004	-	-	925,367	2,147,241	3,072,608
FY 2005	-	-	917,864	2,147,241	3,065,105
FY 2006	-	-	909,356	2,517,677	3,427,033
FY 2007	-	-	1,014,646	2,973,702	3,988,348
FY 2008	-	-	859,727	2,952,306	3,812,033
FY 2009	-	-	389,992	2,954,920	3,344,912
FY 2010	-	-	-	2,537,938	2,537,938
FY 2011	-	-	-	221,760	221,760



## Cranston - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	850,894	-	850,894
FY 1988	-	23,624	2,440,062	-	2,463,686
FY 1989	-	277,459	2,486,497	-	2,763,956
FY 1990	-	-	1,686,343	-	1,686,343
FY 1991	-	591,630	1,047,733	-	1,639,363
FY 1992	-	445,766	219,601	-	665,367
FY 1993	-	532,802	-	-	532,802
FY 1994	-	531,946	798,730	-	1,330,676
FY 1995	-	2,386,216	865,357	-	3,251,573
FY 1996	-	2,299,911	791,345	-	3,091,256
FY 1997	-	2,471,989	854,496	-	3,326,485
FY 1998	-	2,254,574	828,535	-	3,083,109
FY 1999	-	2,402,297	1,309,213	2,078,326	5,789,836
FY 2000	-	2,402,298	2,022,479	4,367,462	8,792,239
FY 2001	-	2,412,465	2,302,804	7,057,571	11,772,840
FY 2002	-	2,412,467	2,662,372	9,218,514	14,293,353
FY 2003	-	2,275,093	2,898,349	9,218,514	14,391,956
FY 2004	-	2,611,611	3,293,868	9,485,112	15,390,591
FY 2005	-	3,371,038	3,199,670	9,485,112	16,055,820
FY 2006	-	3,590,332	5,644,004	10,692,387	19,926,723
FY 2007	-	3,583,905	5,428,521	12,438,045	21,450,471
FY 2008	-	3,583,905	4,599,682	12,241,745	20,425,332
FY 2009	-	3,633,524	2,086,520	12,229,010	17,949,054
FY 2010	-	3,560,464	-	10,455,590	14,016,054
FY 2011	-	4,234,275	-	935,250	5,169,525



## Cranston - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	642,591	11,506,564
FY 1988	-	826,862	13,580,243
FY 1989	-	790,572	14,539,821
FY 1990	-	768,253	17,617,420
FY 1991	-	570,066	18,591,175
FY 1992	-	595,522	17,860,641
FY 1993	-	524,316	18,000,480
FY 1994	335,701	531,885	18,501,147
FY 1995	277,905	546,632	21,652,818
FY 1996	214,000	621,651	22,534,696
FY 1997	197,635	637,542	23,022,977
FY 1998	266,001	765,193	23,933,839
FY 1999	220,939	853,026	25,372,860
FY 2000	393,752	969,369	27,046,566
FY 2001	414,917	1,039,602	29,062,257
FY 2002	443,433	1,262,972	31,098,284
FY 2003	464,044	1,362,651	31,875,741
FY 2004	479,014	1,234,440	32,907,994
FY 2005	488,229	1,104,873	33,029,207
FY 2006	528,702	922,998	33,943,638
FY 2007	548,485	771,648	35,580,911
FY 2008	548,485	696,008	35,580,911
FY 2009	572,241	770,853	30,795,673
FY 2010	567,846	858,263	32,032,775
FY 2011	564,855	770,853	31,729,746

## Cumberland - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	285,229	-	285,229
FY 1988	-	642	633,606	-	634,248
FY 1989	-	426	633,903	-	634,329
FY 1990	-	-	479,394	-	479,394
FY 1991	-	441	284,659	-	285,100
FY 1992	-	344	55,644	-	55,988
FY 1993	-	311	-	-	311
FY 1994	-	317	251,098	-	251,415
FY 1995	-	1,351	263,897	-	265,248
FY 1996	-	1,393	258,949	-	260,342
FY 1997	-	-	267,918	-	267,918
FY 1998	-	-	310,525	-	310,525
FY 1999	-	1,133	320,981	420,183	742,297
FY 2000	-	1,188	287,202	917,709	1,206,099
FY 2001	-	1,624	594,906	1,446,442	2,042,971
FY 2002	-	1,783	728,088	1,938,303	2,668,174
FY 2003	-	503	1,219,559	1,938,303	3,158,365
FY 2004	-	81	1,067,249	2,048,308	3,115,638
FY 2005	-	81	1,168,720	2,048,308	3,217,109
FY 2006	-	88	1,287,982	2,271,104	3,559,174
FY 2007	-	139	1,560,119	2,501,966	4,062,225
FY 2008	-	139	1,321,917	2,767,479	4,089,535
FY 2009	-	140	599,651	2,786,499	3,386,290
FY 2010	-	119	-	2,438,572	2,438,691
FY 2011	-	109	-	213,692	213,801

## Cumberland - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	241,614	6,322,991
FY 1988	-	310,900	7,354,740
FY 1989	-	297,255	7,894,258
FY 1990	-	288,863	9,243,082
FY 1991	-	214,345	9,692,433
FY 1992	-	227,200	8,584,049
FY 1993	-	200,172	8,774,235
FY 1994	19,627	203,062	8,779,212
FY 1995	27,063	208,692	9,445,524
FY 1996	26,248	237,332	9,628,420
FY 1997	17,151	243,399	9,757,601
FY 1998	49,754	292,133	10,081,007
FY 1999	83,154	325,666	10,522,993
FY 2000	147,213	370,083	10,873,076
FY 2001	147,213	396,897	11,417,319
FY 2002	165,237	507,298	11,816,925
FY 2003	180,986	547,336	12,112,348
FY 2004	183,570	495,838	12,594,809
FY 2005	212,069	443,795	12,594,809
FY 2006	227,806	370,741	12,646,981
FY 2007	240,606	309,948	13,257,009
FY 2008	240,606	279,566	13,257,009
FY 2009	248,544	309,629	11,420,258
FY 2010	242,267	344,739	11,966,879
FY 2011	242,455	309,629	11,853,639

## East Greenwich - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	182,532	-	182,532
FY 1988	-	-	407,303	-	407,303
FY 1989	-	-	407,303	-	407,303
FY 1990	-	-	290,521	-	290,521
FY 1991	-	-	129,980	-	129,980
FY 1992	-	-	15,911	-	15,911
FY 1993	-	-	-	-	-
FY 1994	-	-	37,254	-	37,254
FY 1995	-	-	47,837	-	47,837
FY 1996	-	1,739	43,464	-	45,203
FY 1997	-	1,757	41,764	-	43,521
FY 1998	-	1,562	51,828	-	53,390
FY 1999	-	2,223	70,645	233,405	306,273
FY 2000	-	2,303	84,417	432,615	519,335
FY 2001	-	2,414	109,330	770,344	882,087
FY 2002	-	2,603	135,703	1,012,572	1,150,878
FY 2003	-	4,222	164,680	1,012,572	1,181,474
FY 2004	-	4,592	170,999	1,041,805	1,217,396
FY 2005	-	7,242	189,331	1,041,805	1,238,378
FY 2006	-	7,772	215,603	1,202,496	1,425,871
FY 2007	-	7,940	176,808	1,372,315	1,557,063
FY 2008	-	7,940	149,812	1,355,447	1,513,199
FY 2009	-	8,008	67,958	1,365,583	1,441,549
FY 2010	-	7,861	-	1,165,558	1,173,419
FY 2011	-	7,589	-	122,717	130,306



## East Providence - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	615,236	-	615,236
FY 1988	-	24,566	1,984,674	-	2,009,240
FY 1989	-	16,514	1,944,510	-	1,961,024
FY 1990	-	-	1,358,322	-	1,358,322
FY 1991	-	16,735	831,441	-	848,176
FY 1992	-	12,888	164,998	-	177,886
FY 1993	-	11,643	-	-	11,643
FY 1994	-	12,056	573,290	-	585,346
FY 1995	-	52,411	597,130	-	649,541
FY 1996	-	52,399	567,077	-	619,476
FY 1997	-	52,732	599,713	-	652,445
FY 1998	-	62,587	596,965	-	659,552
FY 1999	-	56,927	843,564	1,317,838	2,218,329
FY 2000	-	59,125	1,177,031	2,365,274	3,601,430
FY 2001	-	58,921	1,532,607	3,643,986	5,235,514
FY 2002	-	57,643	1,951,335	4,730,057	6,739,035
FY 2003	-	55,581	2,153,817	5,912,571	8,121,969
FY 2004	-	63,139	2,200,038	4,994,050	7,257,227
FY 2005	-	64,838	2,276,071	4,994,050	7,334,959
FY 2006	-	57,965	2,801,112	5,473,931	8,333,008
FY 2007	-	61,629	2,681,452	6,540,646	9,283,727
FY 2008	-	61,629	2,272,041	6,283,312	8,616,982
FY 2009	-	60,645	1,030,650	6,195,221	7,286,516
FY 2010	-	54,586	-	5,321,134	5,375,720
FY 2011	757,605	91,068	-	446,641	1,295,314



## Exeter - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	32,636	-	32,636
FY 1988	-	-	63,257	-	63,257
FY 1989	-	129,865	63,255	-	193,120
FY 1990	-	-	58,559	-	58,559
FY 1991	-	130,291	32,863	-	163,154
FY 1992	-	121,621	5,230	-	126,851
FY 1993	-	114,320	-	-	114,320
FY 1994	-	115,566	27,821	-	143,387
FY 1995	-	66,779	36,138	-	102,917
FY 1996	-	66,020	32,013	-	98,033
FY 1997	-	-	34,551	-	34,551
FY 1998	-	-	31,873	-	31,873
FY 1999	-	-	63,993	143,752	207,745
FY 2000	-	-	85,047	283,461	368,508
FY 2001	-	-	111,384	508,106	619,490
FY 2002	-	-	109,759	674,106	783,865
FY 2003	-	-	107,586	674,106	781,692
FY 2004	-	-	86,974	718,053	805,027
FY 2005	-	-	85,686	718,053	803,739
FY 2006	-	-	123,532	846,775	970,307
FY 2007	-	-	90,542	1,000,288	1,090,830
FY 2008	-	-	76,718	1,010,207	1,086,925
FY 2009	-	-	34,801	1,020,562	1,055,363
FY 2010	-	-	-	859,087	859,087
FY 2011	-	-	-	78,760	78,760



## Exeter - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid*</i>
FY 1987	-	39,747	1,370,342
FY 1988	-	51,145	1,592,210
FY 1989	-	48,900	1,847,637
FY 1990	-	47,250	2,140,580
FY 1991	-	35,261	2,403,109
FY 1992	-	42,489	2,215,026
FY 1993	-	37,645	2,526,367
FY 1994	-	38,189	2,447,998
FY 1995	-	39,247	2,461,512
FY 1996	-	44,634	2,589,488
FY 1997	-	45,775	2,623,590
FY 1998	-	54,940	2,902,184
FY 1999	555	61,246	2,992,779
FY 2000	927	69,599	3,093,619
FY 2001	7,949	74,642	3,248,543
FY 2002	8,495	96,313	3,499,852
FY 2003	8,495	103,915	3,616,955
FY 2004	8,495	94,138	3,680,252
FY 2005	8,495	84,257	3,685,873
FY 2006	8,495	70,387	3,727,331
FY 2007	28,066	58,845	3,907,119
FY 2008	28,066	53,077	3,907,119
FY 2009	32,415	58,785	3,371,025
FY 2010	32,881	65,451	3,378,105
FY 2011	32,685	58,785	3,287,385

*\* Exeter/West Greenwich Regional School District*

### Foster - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	45,347	-	45,347
FY 1988	-	148	129,501	-	129,649
FY 1989	-	100	136,401	-	136,501
FY 1990	-	-	95,739	-	95,739
FY 1991	-	102	61,673	-	61,775
FY 1992	-	111	12,347	-	12,458
FY 1993	-	98	-	-	98
FY 1994	-	104	73,101	-	73,205
FY 1995	-	467	82,096	-	82,563
FY 1996	-	447	70,091	-	70,538
FY 1997	-	510	82,266	-	82,776
FY 1998	-	336	81,621	-	81,957
FY 1999	-	332	104,788	126,938	232,058
FY 2000	-	250	131,240	269,366	400,856
FY 2001	-	254	148,512	424,906	573,672
FY 2002	-	246	177,660	546,246	724,152
FY 2003	-	242	209,098	546,246	755,586
FY 2004	-	266	231,403	578,603	810,272
FY 2005	-	255	252,920	578,603	831,778
FY 2006	-	259	274,156	709,101	983,516
FY 2007	-	270	310,305	841,121	1,151,696
FY 2008	-	270	262,927	836,356	1,099,553
FY 2009	-	437	119,269	857,971	977,677
FY 2010	-	476	-	759,861	760,337
FY 2011	-	417	-	68,009	68,426



## Glocester - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	79,469	-	79,469
FY 1988	-	-	172,506	-	172,506
FY 1989	-	-	195,146	-	195,146
FY 1990	-	-	129,348	-	129,348
FY 1991	-	-	86,715	-	86,715
FY 1992	-	-	27,122	-	27,122
FY 1993	-	-	-	-	-
FY 1994	-	-	98,417	-	98,417
FY 1995	-	-	100,896	-	100,896
FY 1996	-	-	95,102	-	95,102
FY 1997	-	-	105,047	-	105,047
FY 1998	-	-	119,596	-	119,596
FY 1999	-	-	161,702	172,077	333,779
FY 2000	-	-	237,009	383,836	620,845
FY 2001	-	-	249,598	617,801	867,399
FY 2002	-	-	380,457	818,359	1,198,816
FY 2003	-	-	374,502	818,359	1,192,861
FY 2004	-	-	442,690	868,250	1,310,940
FY 2005	-	-	476,816	868,250	1,345,066
FY 2006	-	-	573,692	1,013,902	1,587,594
FY 2007	-	-	567,421	1,200,899	1,768,320
FY 2008	-	-	480,785	1,214,279	1,695,064
FY 2009	-	-	218,095	1,218,863	1,436,958
FY 2010	-	-	-	1,052,490	1,052,490
FY 2011	-	-	-	93,327	93,327

### Glocester - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid*</i>
FY 1987	-	67,390	2,382,621
FY 1988	-	86,715	2,962,008
FY 1989	-	82,909	3,524,922
FY 1990	-	80,569	4,035,325
FY 1991	-	59,784	4,561,751
FY 1992	-	71,800	4,379,599
FY 1993	-	63,606	4,281,686
FY 1994	2,372	64,524	4,857,174
FY 1995	9,926	66,313	4,984,595
FY 1996	10,655	75,414	5,148,223
FY 1997	13,644	77,342	5,241,487
FY 1998	25,264	92,827	5,572,228
FY 1999	39,567	103,482	5,733,546
FY 2000	57,839	117,596	5,927,074
FY 2001	57,839	126,116	6,223,858
FY 2002	57,839	158,499	6,441,693
FY 2003	57,839	171,008	6,602,736
FY 2004	57,839	154,918	6,718,283
FY 2005	58,732	138,658	6,718,284
FY 2006	61,275	115,833	6,837,637
FY 2007	64,709	96,839	7,167,451
FY 2008	64,709	87,347	7,167,451
FY 2009	65,133	96,740	6,356,302
FY 2010	67,171	107,709	6,608,955
FY 2011	68,546	96,740	6,896,362

*\*Foster/Glocester Regional School District*

## Hopkinton - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	60,525	-	60,525
FY 1988	-	-	189,642	-	189,642
FY 1989	-	-	168,099	-	168,099
FY 1990	-	-	116,231	-	116,231
FY 1991	-	-	63,601	-	63,601
FY 1992	-	-	14,313	-	14,313
FY 1993	-	-	-	-	-
FY 1994	-	-	47,088	-	47,088
FY 1995	-	-	68,758	-	68,758
FY 1996	-	-	53,216	-	53,216
FY 1997	-	-	43,294	-	43,294
FY 1998	-	-	36,374	-	36,374
FY 1999	-	-	95,211	118,080	213,291
FY 2000	-	-	135,771	257,347	393,118
FY 2001	-	-	229,764	409,150	638,914
FY 2002	-	-	297,181	562,864	860,045
FY 2003	-	-	271,211	562,864	834,075
FY 2004	-	-	190,356	597,217	787,573
FY 2005	-	-	184,276	597,217	781,493
FY 2006	-	-	217,544	707,122	924,666
FY 2007	-	-	225,882	830,371	1,056,253
FY 2008	-	-	191,394	840,132	1,031,526
FY 2009	-	-	86,821	850,943	937,764
FY 2010	-	-	-	727,489	727,489
FY 2011	-	-	-	64,211	64,211

## Hopkinton - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid*</i>
FY 1987	-	57,179	3,303,019
FY 1988	-	73,576	3,719,762
FY 1989	-	70,347	3,988,407
FY 1990	-	68,361	4,272,580
FY 1991	-	50,726	5,323,694
FY 1992	-	53,776	4,611,157
FY 1993	-	47,379	4,968,065
FY 1994	1,453	48,063	4,947,247
FY 1995	8,800	49,395	4,500,258
FY 1996	8,000	56,174	4,590,784
FY 1997	10,700	57,610	4,918,401
FY 1998	13,000	69,145	5,007,835
FY 1999	29,553	77,082	5,148,205
FY 2000	40,759	87,595	5,323,318
FY 2001	40,759	93,941	5,589,763
FY 2002	40,759	124,849	5,659,889
FY 2003	40,759	134,703	5,931,852
FY 2004	40,759	122,028	6,036,223
FY 2005	39,184	109,220	6,039,417
FY 2006	36,259	91,241	6,094,754
FY 2007	31,238	76,280	6,388,735
FY 2008	31,238	68,803	6,388,735
FY 2009	28,963	76,201	5,645,013
FY 2010	28,196	84,842	5,892,493
FY 2011	28,903	76,201	5,837,845

\*Chariho Regional School District

## Jamestown - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	66,034	-	66,034
FY 1988	-	7	148,883	-	148,890
FY 1989	-	5	151,043	-	151,048
FY 1990	-	-	115,137	-	115,137
FY 1991	-	5	66,831	-	66,836
FY 1992	-	4	11,547	-	11,551
FY 1993	-	4	-	-	4
FY 1994	-	4	34,197	-	34,201
FY 1995	-	19	36,269	-	36,288
FY 1996	-	3	36,742	-	36,745
FY 1997	-	3	41,318	-	41,321
FY 1998	-	4	51,934	-	51,938
FY 1999	-	4	74,724	67,561	142,289
FY 2000	-	4	102,844	145,885	248,733
FY 2001	-	4	118,315	237,093	355,411
FY 2002	-	4	156,214	305,815	462,033
FY 2003	-	5	175,602	305,815	481,422
FY 2004	-	5	181,533	317,721	499,259
FY 2005	-	5	162,060	317,721	479,786
FY 2006	-	9	160,979	372,550	533,538
FY 2007	-	-	146,604	433,765	580,369
FY 2008	-	-	124,220	426,909	551,129
FY 2009	-	-	56,349	432,967	489,316
FY 2010	-	-	-	375,993	375,993
FY 2011	-	-	-	36,592	36,592





## Johnston - General Aid

<b><i>Fiscal Year</i></b>	<b><i>Distressed Communities Relief</i></b>	<b><i>Payment in Lieu of Taxes</i></b>	<b><i>General Revenue Sharing</i></b>	<b><i>Motor Vehicle Excise</i></b>	<b><i>Total-General Aid</i></b>
FY 1987	-	-	295,936	-	295,936
FY 1988	-	-	1,165,190	-	1,165,190
FY 1989	-	-	1,314,419	-	1,314,419
FY 1990	-	-	900,142	-	900,142
FY 1991	-	-	545,428	-	545,428
FY 1992	-	-	115,197	-	115,197
FY 1993	-	-	-	-	-
FY 1994	-	-	482,481	-	482,481
FY 1995	-	-	521,601	-	521,601
FY 1996	-	-	491,071	-	491,071
FY 1997	-	-	505,911	-	505,911
FY 1998	-	-	527,501	-	527,501
FY 1999	-	-	756,565	790,941	1,547,506
FY 2000	-	-	1,057,692	1,635,806	2,693,498
FY 2001	-	-	1,182,485	2,918,016	4,100,501
FY 2002	-	-	1,673,015	3,691,284	5,364,299
FY 2003	-	-	1,883,151	3,691,284	5,574,435
FY 2004	-	-	2,006,020	4,114,297	6,120,317
FY 2005	-	-	2,045,018	4,114,297	6,159,315
FY 2006	-	-	2,543,347	4,468,120	7,011,467
FY 2007	-	-	2,554,217	5,181,863	7,736,080
FY 2008	-	-	2,164,233	5,078,225	7,242,458
FY 2009	-	-	981,746	5,064,868	6,046,614
FY 2010	-	-	-	4,341,586	4,341,586
FY 2011	-	-	-	388,129	388,129

## Johnston - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	222,317	4,740,269
FY 1988	-	286,069	5,206,785
FY 1989	-	273,513	6,141,612
FY 1990	-	265,792	6,741,404
FY 1991	-	197,225	7,579,479
FY 1992	-	207,733	6,687,327
FY 1993	-	182,966	5,776,380
FY 1994	4,518	185,607	6,333,960
FY 1995	8,021	190,754	6,915,349
FY 1996	9,669	216,932	7,142,571
FY 1997	11,003	222,478	7,246,567
FY 1998	31,978	267,023	7,467,703
FY 1999	55,138	297,673	7,827,586
FY 2000	96,043	338,272	8,343,132
FY 2001	96,043	362,781	8,963,511
FY 2002	96,043	449,223	9,607,836
FY 2003	96,043	484,678	9,962,918
FY 2004	117,925	439,075	10,137,270
FY 2005	121,700	392,990	10,188,342
FY 2006	113,932	328,299	10,413,088
FY 2007	121,452	274,466	10,915,364
FY 2008	121,452	247,561	10,915,364
FY 2009	122,433	274,183	9,303,192
FY 2010	105,464	305,274	9,701,822
FY 2011	96,481	274,183	9,609,655





## Little Compton - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	39,844	-	39,844
FY 1988	-	-	89,999	-	89,999
FY 1989	-	-	89,999	-	89,999
FY 1990	-	-	64,195	-	64,195
FY 1991	-	-	33,687	-	33,687
FY 1992	-	-	6,736	-	6,736
FY 1993	-	-	-	-	-
FY 1994	-	-	21,836	-	21,836
FY 1995	-	-	22,478	-	22,478
FY 1996	-	-	20,983	-	20,983
FY 1997	-	-	23,169	-	23,169
FY 1998	-	-	27,788	-	27,788
FY 1999	-	-	33,462	45,477	78,939
FY 2000	-	-	45,194	95,949	141,143
FY 2001	-	-	56,209	154,598	210,807
FY 2002	-	-	78,664	203,840	282,504
FY 2003	-	-	92,609	203,840	296,449
FY 2004	-	-	89,499	214,723	304,222
FY 2005	-	-	89,057	214,723	303,780
FY 2006	-	-	108,622	257,450	366,072
FY 2007	-	-	105,828	296,598	402,426
FY 2008	-	-	89,670	295,563	385,233
FY 2009	-	-	40,676	292,210	332,886
FY 2010	-	-	-	246,033	246,033
FY 2011	-	-	-	25,292	25,292

## Little Compton - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	27,536	516,593
FY 1988	-	35,433	548,168
FY 1989	-	33,878	618,134
FY 1990	-	32,921	700,797
FY 1991	-	24,428	747,233
FY 1992	-	26,115	588,702
FY 1993	-	23,017	407,575
FY 1994	769	23,350	324,769
FY 1995	4,523	23,997	163,376
FY 1996	4,871	27,290	181,972
FY 1997	5,144	27,988	192,176
FY 1998	10,813	33,592	222,570
FY 1999	16,259	37,447	262,788
FY 2000	22,962	42,555	274,495
FY 2001	22,962	45,638	288,426
FY 2002	22,962	57,246	312,417
FY 2003	22,962	61,764	320,227
FY 2004	22,962	55,953	325,831
FY 2005	25,524	50,080	341,592
FY 2006	24,385	41,836	351,839
FY 2007	25,425	34,976	368,810
FY 2008	25,425	31,548	368,810
FY 2009	25,296	34,940	247,714
FY 2010	25,583	38,902	291,845
FY 2011	26,702	34,940	288,570

## Middletown - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	169,000	-	169,000
FY 1988	-	-	286,865	-	286,865
FY 1989	-	-	316,068	-	316,068
FY 1990	-	-	265,186	-	265,186
FY 1991	-	-	160,894	-	160,894
FY 1992	-	-	31,447	-	31,447
FY 1993	-	-	-	-	-
FY 1994	-	-	149,239	-	149,239
FY 1995	-	-	162,380	-	162,380
FY 1996	-	-	179,629	-	179,629
FY 1997	-	-	197,263	-	197,263
FY 1998	-	-	186,523	-	186,523
FY 1999	-	-	285,201	186,812	472,013
FY 2000	-	-	401,291	396,888	798,179
FY 2001	-	-	512,309	652,927	1,165,236
FY 2002	-	-	663,651	789,207	1,452,858
FY 2003	-	-	711,419	789,207	1,500,626
FY 2004	-	-	826,214	881,663	1,707,877
FY 2005	-	-	842,795	881,663	1,724,458
FY 2006	-	-	1,028,122	969,834	1,997,956
FY 2007	-	-	979,347	1,117,039	2,096,386
FY 2008	-	-	829,818	1,090,083	1,919,901
FY 2009	-	-	376,424	1,097,078	1,473,502
FY 2010	-	-	-	972,216	972,216
FY 2011	-	-	-	89,716	89,716





## Narragansett - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	182,575	-	182,575
FY 1988	-	-	500,943	-	500,943
FY 1989	-	-	471,405	-	471,405
FY 1990	-	-	315,586	-	315,586
FY 1991	-	-	195,604	-	195,604
FY 1992	-	-	40,364	-	40,364
FY 1993	-	-	-	-	-
FY 1994	-	-	162,725	-	162,725
FY 1995	-	-	160,721	-	160,721
FY 1996	-	-	160,918	-	160,918
FY 1997	-	-	176,722	-	176,722
FY 1998	-	605	170,498	-	171,103
FY 1999	-	-	240,101	199,368	439,469
FY 2000	-	-	364,548	503,054	867,602
FY 2001	-	-	451,779	699,962	1,151,741
FY 2002	-	-	633,147	917,679	1,550,826
FY 2003	-	-	637,219	917,679	1,554,898
FY 2004	-	-	681,586	957,099	1,638,685
FY 2005	-	-	703,202	957,099	1,660,301
FY 2006	-	-	862,695	1,088,662	1,951,357
FY 2007	-	-	882,212	1,258,557	2,140,769
FY 2008	-	-	747,514	1,225,392	1,972,906
FY 2009	-	-	339,089	1,224,495	1,563,584
FY 2010	-	-	-	1,041,634	1,041,634
FY 2011	-	-	-	97,870	97,870

Narragansett - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	107,896	1,869,557
FY 1988	-	138,836	2,139,355
FY 1989	-	132,743	2,251,193
FY 1990	-	128,995	2,643,617
FY 1991	-	95,718	2,757,270
FY 1992	-	116,540	2,220,428
FY 1993	-	103,298	1,954,078
FY 1994	4,964	104,790	1,419,082
FY 1995	8,968	107,695	834,376
FY 1996	8,900	122,475	948,559
FY 1997	11,372	125,606	1,006,310
FY 1998	27,117	150,755	1,126,281
FY 1999	45,754	168,059	1,305,047
FY 2000	76,630	190,981	1,398,842
FY 2001	76,630	204,818	1,505,383
FY 2002	79,475	260,675	1,616,920
FY 2003	85,273	281,249	1,657,343
FY 2004	91,730	254,787	1,709,968
FY 2005	99,601	228,044	1,725,404
FY 2006	105,684	190,505	1,809,860
FY 2007	111,496	159,267	1,897,159
FY 2008	111,496	143,655	1,897,159
FY 2009	117,559	159,103	1,319,879
FY 2010	120,292	177,144	1,440,139
FY 2011	113,169	159,103	1,423,684

## Newport - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	432,804	-	432,804
FY 1988	-	167,792	1,114,064	-	1,281,856
FY 1989	-	114,878	1,192,534	-	1,307,412
FY 1990	-	-	856,556	-	856,556
FY 1991	-	118,386	507,348	-	625,734
FY 1992	-	94,534	88,357	-	182,891
FY 1993	-	92,047	-	-	92,047
FY 1994	-	94,013	355,802	-	449,815
FY 1995	-	388,943	362,570	-	751,513
FY 1996	-	391,131	386,656	-	777,787
FY 1997	-	401,605	404,492	-	806,097
FY 1998	-	490,957	414,636	-	905,593
FY 1999	-	496,247	591,204	332,252	1,419,703
FY 2000	-	510,914	900,965	698,048	2,109,927
FY 2001	-	526,943	1,061,386	1,085,349	2,673,678
FY 2002	-	532,584	1,411,682	1,409,508	3,353,774
FY 2003	-	638,104	1,646,310	1,409,508	3,693,922
FY 2004	-	450,882	1,778,150	1,455,950	3,684,982
FY 2005	-	511,083	1,728,739	1,455,950	3,695,772
FY 2006	-	632,176	1,959,634	1,714,712	4,306,522
FY 2007	-	658,326	1,846,695	1,875,054	4,380,075
FY 2008	-	658,326	1,564,738	1,850,022	4,073,086
FY 2009	-	753,317	709,801	1,811,310	3,274,428
FY 2010	-	755,574	-	1,527,934	2,283,508
FY 2011	-	832,133	-	141,041	973,174

## Newport - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	261,162	4,559,740
FY 1988	-	336,053	5,023,577
FY 1989	-	321,304	5,344,902
FY 1990	-	312,233	6,138,396
FY 1991	-	231,686	5,941,287
FY 1992	-	221,962	4,886,052
FY 1993	-	194,581	5,193,753
FY 1994	14,907	197,390	4,908,163
FY 1995	20,871	202,863	6,585,095
FY 1996	20,535	230,704	7,048,861
FY 1997	21,203	236,601	7,321,769
FY 1998	57,971	283,975	7,692,235
FY 1999	100,305	316,571	8,346,291
FY 2000	177,046	359,747	8,783,522
FY 2001	199,829	385,812	9,569,026
FY 2002	225,716	421,819	10,065,853
FY 2003	255,226	455,111	10,870,512
FY 2004	291,129	412,290	11,060,746
FY 2005	325,323	369,016	11,060,746
FY 2006	338,300	308,272	11,253,278
FY 2007	346,432	257,222	11,871,080
FY 2008	346,432	232,459	11,871,080
FY 2009	348,867	257,457	10,591,134
FY 2010	355,526	286,651	10,912,686
FY 2011	364,548	257,457	10,812,053



# New Shoreham - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	5,534	148,938
FY 1988	-	7,121	174,105
FY 1989	-	6,808	193,518
FY 1990	-	6,616	190,669
FY 1991	-	4,909	221,962
FY 1992	-	6,481	199,002
FY 1993	-	5,763	127,136
FY 1994	-	5,846	106,397
FY 1995	3,700	6,008	36,102
FY 1996	4,000	6,833	36,102
FY 1997	-	7,007	36,970
FY 1998	12,674	8,410	42,109
FY 1999	20,306	9,376	53,028
FY 2000	30,779	10,655	59,037
FY 2001	39,863	11,427	67,076
FY 2002	44,317	16,092	79,523
FY 2003	49,149	17,362	86,319
FY 2004	67,411	15,728	93,128
FY 2005	76,634	14,078	93,128
FY 2006	81,499	11,760	101,451
FY 2007	88,246	9,832	106,345
FY 2008	88,246	8,868	106,345
FY 2009	92,970	9,822	36,668
FY 2010	93,402	10,935	57,149
FY 2011	94,072	9,822	56,081

## North Kingstown - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	278,178	-	278,178
FY 1988	-	122	722,134	-	722,256
FY 1989	-	590	721,779	-	722,369
FY 1990	-	-	513,897	-	513,897
FY 1991	-	2,497	263,512	-	266,009
FY 1992	-	2,309	50,811	-	53,120
FY 1993	-	2,091	-	-	2,091
FY 1994	-	2,101	177,065	-	179,166
FY 1995	-	9,011	195,111	-	204,122
FY 1996	-	3,065	192,861	-	195,926
FY 1997	-	3,171	194,504	-	197,675
FY 1998	-	3,736	180,518	-	184,254
FY 1999	-	3,966	262,195	454,683	720,844
FY 2000	-	4,101	370,562	962,927	1,337,590
FY 2001	-	5,468	493,802	1,560,009	2,059,280
FY 2002	-	4,466	722,666	2,180,209	2,907,341
FY 2003	-	5,908	784,034	2,180,209	2,970,151
FY 2004	-	8,265	821,676	2,179,062	3,009,003
FY 2005	-	8,301	806,625	2,179,062	2,993,988
FY 2006	-	6,631	1,014,310	2,478,693	3,499,634
FY 2007	-	6,836	890,042	2,891,033	3,787,911
FY 2008	-	6,836	754,148	2,813,829	3,574,813
FY 2009	-	6,591	342,099	2,824,194	3,172,884
FY 2010	-	6,509	-	2,423,460	2,429,969
FY 2011	-	5,795	-	223,404	229,199



## North Kingstown - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	195,816	5,873,875
FY 1988	-	251,968	6,713,782
FY 1989	-	240,910	7,716,674
FY 1990	-	234,108	8,741,843
FY 1991	-	173,715	9,914,958
FY 1992	-	186,019	9,032,261
FY 1993	-	163,968	8,100,427
FY 1994	14,489	166,335	7,852,346
FY 1995	21,877	170,947	8,591,791
FY 1996	21,265	194,407	8,849,057
FY 1997	19,837	199,376	8,970,856
FY 1998	53,009	239,296	9,258,078
FY 1999	88,243	266,764	9,657,163
FY 2000	161,339	303,148	9,978,867
FY 2001	180,866	325,112	10,478,908
FY 2002	198,407	419,445	10,851,375
FY 2003	211,939	452,550	11,122,659
FY 2004	214,401	409,969	11,317,305
FY 2005	224,789	366,939	11,384,463
FY 2006	231,438	306,537	11,434,463
FY 2007	234,608	256,272	11,986,005
FY 2008	234,608	231,151	11,986,005
FY 2009	234,918	256,008	10,248,855
FY 2010	236,452	285,038	10,735,891
FY 2011	246,625	256,008	10,633,129

### North Providence - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	312,909	-	-
FY 1988	-	14,892	921,371	-	-
FY 1989	-	37,773	984,228	-	-
FY 1990	-	-	731,118	-	-
FY 1991	-	46,660	438,854	-	-
FY 1992	-	37,277	85,068	-	-
FY 1993	-	32,423	-	-	-
FY 1994	-	31,320	476,791	-	508,111
FY 1995	-	144,778	519,063	-	663,841
FY 1996	-	158,094	425,460	-	583,554
FY 1997	-	97,284	421,854	-	519,138
FY 1998	-	108,454	508,366	-	616,820
FY 1999	-	108,454	742,781	906,424	1,757,659
FY 2000	-	119,513	984,934	1,757,778	2,862,225
FY 2001	-	124,644	1,182,759	2,810,936	4,118,338
FY 2002	-	124,644	1,651,907	3,624,952	5,401,503
FY 2003	757,880	73,072	1,711,536	3,624,952	6,167,440
FY 2004	-	385,144	1,897,449	3,941,255	6,223,848
FY 2005	-	395,607	1,949,426	3,941,255	6,286,288
FY 2006	606,290	443,308	2,316,767	4,376,518	7,742,883
FY 2007	1,109,083	533,146	2,404,365	5,051,642	9,098,237
FY 2008	1,120,853	533,146	2,032,742	4,979,357	8,666,099
FY 2009	1,024,798	513,661	922,098	4,901,389	7,361,946
FY 2010	1,021,041	458,386	-	4,188,775	5,668,202
FY 2011	510,516	455,764	-	358,372	1,324,652





## North Smithfield - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	89,009	2,655,174
FY 1988	-	114,533	3,129,087
FY 1989	-	109,506	3,566,454
FY 1990	-	106,415	4,033,119
FY 1991	-	78,963	4,011,262
FY 1992	-	82,202	3,755,606
FY 1993	-	72,361	3,623,574
FY 1994	2,465	73,405	3,426,384
FY 1995	6,100	75,440	3,409,519
FY 1996	6,439	85,794	3,477,534
FY 1997	9,133	87,987	3,520,522
FY 1998	18,756	105,604	3,610,676
FY 1999	30,880	117,726	3,749,585
FY 2000	48,674	133,782	3,874,506
FY 2001	48,674	143,475	4,068,328
FY 2002	48,674	169,174	4,258,219
FY 2003	48,674	182,526	4,462,302
FY 2004	50,928	165,352	4,540,392
FY 2005	51,913	147,997	4,541,694
FY 2006	60,484	123,635	4,611,787
FY 2007	60,768	103,361	4,834,237
FY 2008	60,768	93,230	4,834,237
FY 2009	58,075	103,255	4,104,570
FY 2010	57,152	114,963	4,384,693
FY 2011	61,584	103,255	4,342,683



## Pawtucket - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	635,558	18,112,658
FY 1988	-	817,811	20,977,982
FY 1989	-	781,919	23,604,531
FY 1990	-	759,844	25,729,683
FY 1991	-	563,826	27,770,627
FY 1992	-	569,694	23,026,504
FY 1993	-	500,768	24,351,019
FY 1994	110,332	507,997	25,112,522
FY 1995	121,719	522,082	30,450,679
FY 1996	114,176	593,731	32,192,673
FY 1997	103,512	608,909	33,265,198
FY 1998	170,646	730,827	36,262,521
FY 1999	165,597	814,715	41,381,578
FY 2000	289,425	925,832	46,931,978
FY 2001	289,425	992,912	52,978,940
FY 2002	289,425	1,162,420	56,785,845
FY 2003	301,692	1,254,164	60,024,535
FY 2004	309,373	1,136,160	61,074,964
FY 2005	342,428	1,016,908	61,615,711
FY 2006	370,173	849,514	63,782,029
FY 2007	395,733	710,213	67,023,559
FY 2008	395,733	640,596	67,023,559
FY 2009	409,610	709,481	61,245,410
FY 2010	415,117	789,933	53,316,158
FY 2011	398,156	709,481	62,743,324

## Portsmouth - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	193,029	-	193,029
FY 1988	-	-	504,985	-	504,985
FY 1989	-	-	504,985	-	504,985
FY 1990	-	-	360,197	-	360,197
FY 1991	-	-	173,434	-	173,434
FY 1992	-	-	24,423	-	24,423
FY 1993	-	-	-	-	-
FY 1994	-	-	103,079	-	103,079
FY 1995	-	-	126,651	-	126,651
FY 1996	-	-	113,651	-	113,651
FY 1997	-	-	121,068	-	121,068
FY 1998	-	-	135,894	-	135,894
FY 1999	-	-	185,151	297,604	482,755
FY 2000	-	-	272,193	598,624	870,817
FY 2001	-	-	345,261	889,862	1,235,123
FY 2002	-	-	435,826	1,126,290	1,562,116
FY 2003	-	-	552,310	1,126,290	1,678,600
FY 2004	-	10,206	553,213	1,180,727	1,744,146
FY 2005	-	10,147	547,679	1,180,727	1,738,553
FY 2006	-	-	680,619	1,356,792	2,037,411
FY 2007	-	-	654,697	1,573,181	2,227,878
FY 2008	-	-	554,736	1,555,855	2,110,591
FY 2009	-	-	251,641	1,559,418	1,811,059
FY 2010	-	-	-	1,342,618	1,342,618
FY 2011	-	-	-	106,594	106,594



## Portsmouth - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	127,256	3,140,102
FY 1988	-	163,748	3,355,885
FY 1989	-	156,562	3,876,416
FY 1990	-	152,142	4,518,790
FY 1991	-	112,893	5,021,047
FY 1992	-	131,346	4,619,605
FY 1993	-	116,203	4,949,351
FY 1994	79,279	117,880	4,736,710
FY 1995	90,413	121,149	4,478,224
FY 1996	94,598	137,775	4,530,091
FY 1997	88,616	141,297	4,581,980
FY 1998	102,866	169,588	4,727,029
FY 1999	47,290	189,054	4,931,266
FY 2000	83,479	214,839	5,093,615
FY 2001	83,479	230,405	5,348,784
FY 2002	85,219	273,230	5,535,991
FY 2003	87,802	294,795	5,711,351
FY 2004	92,657	267,058	5,811,300
FY 2005	102,070	239,027	5,854,978
FY 2006	105,447	199,681	6,632,443
FY 2007	109,462	166,938	6,480,042
FY 2008	109,462	150,574	6,700,042
FY 2009	103,586	166,766	5,666,900
FY 2010	100,332	185,676	6,026,090
FY 2011	99,917	166,766	5,968,097



## Providence - Other Aid

<i>Fiscal Year</i>	<i>Library Aid*</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	1,399,612	40,429,049
FY 1988	-	1,800,967	46,205,383
FY 1989	-	1,721,925	50,176,136
FY 1990	-	1,673,312	54,693,230
FY 1991	-	1,241,647	59,020,113
FY 1992	-	1,260,197	58,495,112
FY 1993	-	1,107,968	60,800,777
FY 1994	1,213,857	1,123,963	68,743,193
FY 1995	1,247,447	1,155,129	87,814,504
FY 1996	1,269,981	1,313,655	93,951,873
FY 1997	1,221,276	1,347,237	97,987,955
FY 1998	1,367,734	1,616,986	108,499,534
FY 1999	1,184,489	1,802,592	124,843,132
FY 2000	1,471,980	2,048,444	136,400,819
FY 2001	1,529,607	2,196,861	151,980,243
FY 2002	1,546,518	2,766,209	165,275,304
FY 2003	1,575,095	2,984,531	174,934,589
FY 2004	2,272,800	2,703,718	181,224,594
FY 2005	2,263,603	2,419,935	181,224,594
FY 2006	2,245,863	2,021,586	185,048,912
FY 2007	2,256,261	1,690,093	194,109,756
FY 2008	2,360,926	1,524,424	194,109,756
FY 2009	2,314,736	1,688,352	175,986,254
FY 2010	2,299,939	1,879,801	181,619,378
FY 2011	2,276,903	1,688,352	179,813,040

*\*Includes the Statewide Reference Library Resource Grant*



## Richmond - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid*</i>
FY 1987	-	35,864	2,247,976
FY 1988	-	46,149	2,839,319
FY 1989	-	44,123	3,240,387
FY 1990	-	42,878	4,320,090
FY 1991	-	31,816	4,961,472
FY 1992	-	41,503	4,571,912
FY 1993	-	36,887	4,523,418
FY 1994	-	37,419	4,977,937
FY 1995	3,700	38,457	4,472,518
FY 1996	4,000	43,735	4,557,493
FY 1997	7,177	44,853	4,624,295
FY 1998	11,098	53,833	4,947,503
FY 1999	16,927	60,012	5,073,757
FY 2000	24,792	68,197	5,246,472
FY 2001	24,792	73,138	5,509,095
FY 2002	24,792	115,066	5,589,968
FY 2003	24,792	124,148	5,846,078
FY 2004	24,792	112,467	5,948,888
FY 2005	22,069	100,662	5,951,736
FY 2006	22,998	84,092	6,029,244
FY 2007	22,769	70,303	6,188,615
FY 2008	22,769	63,412	6,188,615
FY 2009	25,637	70,230	5,587,853
FY 2010	26,120	78,194	5,850,025
FY 2011	21,874	70,230	5,796,007

\*Chariho Regional School District





## Smithfield - General Aid

<i>Fiscal Year</i>	<i>Distressed Communities Relief</i>	<i>Payment in Lieu of Taxes</i>	<i>General Revenue Sharing</i>	<i>Motor Vehicle Excise</i>	<i>Total-General Aid</i>
FY 1987	-	-	215,164	-	215,164
FY 1988	-	185,009	605,414	-	790,423
FY 1989	-	128,051	764,487	-	892,538
FY 1990	-	-	590,424	-	590,424
FY 1991	-	128,051	351,583	-	479,634
FY 1992	-	115,360	72,514	-	187,874
FY 1993	-	98,054	-	-	98,054
FY 1994	-	96,431	327,749	-	424,180
FY 1995	-	426,097	357,305	-	783,402
FY 1996	-	324,102	349,173	-	673,275
FY 1997	-	338,994	355,914	-	694,908
FY 1998	-	389,408	370,143	-	759,551
FY 1999	-	389,479	546,231	592,550	1,528,260
FY 2000	-	399,870	763,641	1,187,788	2,351,299
FY 2001	-	438,858	835,823	1,921,718	3,196,399
FY 2002	-	438,670	987,476	2,494,437	3,920,583
FY 2003	-	389,575	1,295,242	2,494,437	4,179,254
FY 2004	-	514,316	1,268,058	2,641,772	4,424,146
FY 2005	-	544,555	1,346,867	2,641,772	4,533,194
FY 2006	-	415,240	1,807,118	3,089,250	5,311,608
FY 2007	-	437,602	1,867,355	3,576,955	5,881,913
FY 2008	-	437,602	1,582,243	3,537,577	5,557,422
FY 2009	-	466,237	717,741	3,542,318	4,726,296
FY 2010	-	457,696	-	3,029,033	3,486,729
FY 2011	-	428,500	-	279,438	707,938







































## Woonsocket - Other Aid

<i>Fiscal Year</i>	<i>Library Aid</i>	<i>Public Service Corporation</i>	<i>Education Aid</i>
FY 1987	-	409,822	15,257,976
FY 1988	-	527,344	17,151,492
FY 1989	-	504,199	18,430,748
FY 1990	-	489,965	19,582,260
FY 1991	-	363,568	19,674,748
FY 1992	-	345,188	17,025,970
FY 1993	-	302,464	19,543,504
FY 1994	28,647	306,830	19,790,958
FY 1995	38,522	315,338	23,489,478
FY 1996	36,980	358,614	25,802,389
FY 1997	16,914	367,781	26,578,776
FY 1998	55,492	441,420	28,621,117
FY 1999	97,910	492,088	32,166,967
FY 2000	175,177	559,203	35,861,818
FY 2001	175,177	599,719	38,728,073
FY 2002	175,177	688,676	41,551,538
FY 2003	175,257	743,030	43,059,505
FY 2004	190,936	673,119	43,813,046
FY 2005	198,538	602,468	43,913,617
FY 2006	210,568	503,295	45,425,511
FY 2007	219,987	420,766	47,616,613
FY 2008	219,987	379,521	47,616,613
FY 2009	214,271	420,333	43,506,928
FY 2010	207,774	467,996	44,881,514
FY 2011	195,110	420,333	44,356,033



**Appendix VI**  
**Distressed Communities Relief Calculation Data**  
**FY 2011**

## Distressed Communities Relief Program

Distressed Communities Relief Program payments are made to communities falling in the lowest 20.0 percent for at least three of the four indices used to determine eligibility. The indices are (1) percent of tax levy to full value of property, (2) per capita income, (3) percent of personal income to full value of property, and (4) per capita full value of property. Twenty percent of the 39 cities and towns equals eight. The community rankings for FY 2011 are shown in the table on the next page. This is followed by explanations of each of the indices along with tables showing the communities' indices values and rankings.

The indices are explained below with the data presented for each community, followed by a summary of the ranking and the actual distribution to eligible communities. Each of the four indices are shown separately with the calculations and the community rankings to determine eligibility. Then a summary sheet is shown detailing the summarized rankings for the communities for all four indices. The final page of the appendix shows the qualifying communities and the distressed community relief fund payments awarded to each. The following paragraphs explain how the indices are calculated.

**Index 1: Percent of Tax Levy to Full Value of Property.** The percent levy to full value of property index is computed by dividing the tax levy of each municipality by the full value of property for each municipality based on the most recent available information collected by the Office of Property Valuation.

- A.* The full value of property is shown in column *A*.
- B.* Municipal tax levies are shown in column *B*.
- C.* Tax levy as a percent of full value is shown in column *C*.
- D.* Community rankings on tax levy as a percent of full value is shown in column *D*. Coventry, Cranston, East Providence, Johnston, Providence, Warwick, West Warwick and Woonsocket have the eight highest percentage rankings on this index.

## FY 2011 Distressed Communities Aid Calculations

<i>Index 1: Percent of Tax Levy to Full Value of Property</i>						
	A		B		C	D
<i>City or Town</i>	<i>Full Value of Property</i>		<i>Tax Levy</i>		<i>Percent of Full Property Value</i>	<i>Rank</i>
Barrington	\$ 3,501,084,006	\$	47,396,510		1.354%	15
Bristol	3,800,291,519		32,051,192		0.843%	34
Burrillville	1,823,474,783		22,218,988		1.218%	20
Central Falls	863,596,377		10,095,968		1.169%	24
Charlestown	3,090,106,248		20,138,904		0.652%	37
Coventry	4,272,389,927		62,443,513		1.462%	5
Cranston	10,097,567,465		155,351,795		1.539%	4
Cumberland	4,700,444,913		54,603,887		1.162%	25
East Greenwich	2,936,401,542		41,617,321		1.417%	9
East Providence	5,536,542,533		79,334,094		1.433%	8
Exeter	980,495,375		12,040,742		1.228%	19
Foster	747,541,168		8,658,049		1.158%	26
Glocester	1,458,325,410		19,277,798		1.322%	16
Hopkinton	1,180,001,205		16,059,254		1.361%	12
Jamestown	2,314,914,630		16,727,176		0.723%	35
Johnston	3,671,322,455		61,086,592		1.664%	2
Lincoln	3,608,327,006		51,092,248		1.416%	10
Little Compton	2,157,945,529		8,981,920		0.416%	38
Middletown	3,384,085,514		36,797,355		1.087%	29
Narragansett	5,581,656,686		38,562,844		0.691%	36
Newport	6,582,944,324		57,244,142		0.870%	33
New Shoreham	2,560,608,134		6,614,259		0.258%	39
North Kingstown	4,908,409,715		59,592,745		1.214%	21
North Providence	3,688,642,193		52,095,655		1.412%	11
North Smithfield	1,678,050,123		21,419,139		1.276%	17
Pawtucket	5,848,923,662		79,245,876		1.355%	14
Portsmouth	4,068,596,699		38,904,572		0.956%	31
Providence	15,787,180,899		294,899,353		1.868%	1
Richmond	1,134,214,843		13,278,671		1.171%	23
Scituate	1,986,332,154		22,342,551		1.125%	27
Smithfield	3,128,620,017		42,432,486		1.356%	13
South Kingstown	5,683,482,454		63,070,636		1.110%	28
Tiverton	2,898,263,401		28,883,709		0.997%	30
Warren	1,583,261,592		18,580,185		1.174%	22
Warwick	12,915,985,882		188,256,608		1.458%	6
Westerly	6,661,661,553		59,084,437		0.887%	32
West Greenwich	1,125,574,185		14,048,611		1.248%	18
West Warwick	3,018,437,765		49,395,487		1.636%	3
Woonsocket	2,827,439,604		41,032,293		1.451%	7
<b>Total</b>	<b>\$ 153,793,143,490</b>	<b>\$</b>	<b>1,944,957,565</b>			

**Index 2: Per Capita Income.** The communities are ranked on per capita income reported by the United States Department of Commerce Bureau of the Census. Per capita income for 2000 is shown in the first column of the table. The eight communities with the lowest per capita income are Burrillville, Central Falls, East Providence, Johnston, Pawtucket, Providence, West Warwick, and Woonsocket.

## FY 2011 Distressed Communities Aid Calculations

<i>Index 2: Per Capita Income</i>			
<i>City or Town</i>	<i>Per Capita Income</i>		<i>Rank</i>
Barrington	\$	35,881	37
Bristol		21,532	9
Burrillville		21,096	7
Central Falls		10,825	1
Charlestown		25,642	27
Coventry		22,091	11
Cranston		21,978	10
Cumberland		25,592	26
East Greenwich		38,593	38
East Providence		19,527	5
Exeter		25,530	25
Foster		22,148	12
Glocester		22,914	16
Hopkinton		23,835	21
Jamestown		38,664	39
Johnston		21,440	8
Lincoln		26,779	30
Little Compton		32,513	36
Middletown		25,857	29
Narragansett		28,194	34
Newport		25,441	24
New Shoreham		29,188	35
North Kingstown		28,139	32
North Providence		23,589	19
North Smithfield		25,031	23
Pawtucket		17,008	4
Portsmouth		28,161	33
Providence		15,525	2
Richmond		22,351	13
Scituate		28,092	31
Smithfield		23,224	17
South Kingstown		23,827	20
Tiverton		22,866	15
Warren		22,448	14
Warwick		23,410	18
Westerly		24,092	22
West Greenwich		25,750	28
West Warwick		20,250	6
Woonsocket		16,223	3

**Index 3: Percent of Personal Income to Full Value of Property.** The facing page shows the calculations.

**A.** Column **A** shows the most recent population estimate as reported by the United States Department of Commerce, Bureau of the Census.

**B.** Population in column **A** is then multiplied times per capita income from the previous table to calculate the personal income for each community shown in column **B**.

**C.** Full value of property is shown in column **C**. This is the data from index 1.

**D.** The percent of personal income to full value of property shown in column **D** is computed by dividing the personal income in column **B** by the full value in column **C**.

**E.** Column **E** shows the community rankings. Burrillville, Central Falls, Coventry, North Providence, Pawtucket, West Warwick and Woonsocket, Cranston and Cumberland fall in the top eight rankings.



## FY 2011 Distressed Communities Aid Calculations

<i>Index 3: Personal Income as Percent of Full Value of Property</i>					
	A	B	C	D	E
<i>City or Town</i>	<i>Population</i>	<i>Personal Income</i>	<i>Full Value of Property</i>	<i>Percent</i>	<i>Rank</i>
Barrington	16,819	\$ 603,482,539	\$ 3,501,084,006	17.2%	10
Bristol	22,469	483,802,508	3,800,291,519	12.7%	27
Burrillville	15,796	333,232,416	1,823,474,783	18.3%	6
Central Falls	18,928	204,895,600	863,596,377	23.7%	2
Charlestown	7,859	201,520,478	3,090,106,248	6.5%	37
Coventry	33,668	743,759,788	4,272,389,927	17.4%	7
Cranston	79,269	1,742,174,082	10,097,567,465	17.3%	8
Cumberland	31,840	814,849,280	4,700,444,913	17.3%	8
East Greenwich	12,948	499,702,164	2,936,401,542	17.0%	13
East Providence	48,688	950,730,576	5,536,542,533	17.2%	11
Exeter	6,045	154,328,850	980,495,375	15.7%	18
Foster	4,274	94,660,552	747,541,168	12.7%	27
Glocester	9,948	227,948,472	1,458,325,410	15.6%	19
Hopkinton	7,836	186,771,060	1,180,001,205	15.8%	16
Jamestown	5,622	217,369,008	2,314,914,630	9.4%	34
Johnston	28,195	604,500,800	3,671,322,455	16.5%	14
Lincoln	20,898	559,627,542	3,608,327,006	15.5%	21
Little Compton	3,593	116,819,209	2,157,945,529	5.4%	38
Middletown	17,334	448,205,238	3,384,085,514	13.2%	26
Narragansett	16,361	461,282,034	5,581,656,686	8.3%	35
Newport	26,475	673,550,475	6,582,944,324	10.2%	33
New Shoreham	1,010	29,479,880	2,560,608,134	1.2%	39
North Kingstown	26,326	740,787,314	4,908,409,715	15.1%	23
North Providence	32,411	764,543,079	3,688,642,193	20.7%	4
North Smithfield	10,618	265,779,158	1,678,050,123	15.8%	16
Pawtucket	72,958	1,240,869,664	5,848,923,662	21.2%	3
Portsmouth	17,149	482,932,989	4,068,596,699	11.9%	30
Providence	173,618	2,695,419,450	15,787,180,899	17.1%	12
Richmond	7,222	161,418,922	1,134,214,843	14.2%	25
Scituate	10,324	290,021,808	1,986,332,154	14.6%	24
Smithfield	20,613	478,716,312	3,128,620,017	15.3%	22
South Kingstown	27,921	665,273,667	5,683,482,454	11.7%	31
Tiverton	15,260	348,935,160	2,898,263,401	12.0%	29
Warren	11,360	255,009,280	1,583,261,592	16.1%	15
Warwick	85,808	2,008,765,280	12,915,985,882	15.6%	19
Westerly	22,966	553,296,872	6,661,661,553	8.3%	35
West Greenwich	5,085	130,938,750	1,125,574,185	11.6%	32
West Warwick	29,581	599,015,250	3,018,437,765	19.8%	5
Woonsocket	43,224	701,222,952	2,827,439,604	24.8%	1
<b>Total</b>	<b>1,048,319</b>	<b>\$ 22,735,638,458</b>	<b>\$153,793,143,490</b>	<b>14.8%</b>	

**Index 4: Per Capita Full Value of Property.** The next page shows the calculations for the final index, the per capita full value of property. This calculation is based on dividing the full value of property by population, and ranking the communities as shown in columns *C* and *D*. Columns *A* and *B* contain values previously discussed and used in the other indices.

Central Falls, East Providence, North Providence, Pawtucket, Providence, West Warwick, Woonsocket and Burrillville fall within the top eight on this criterion.

## FY 2011 Distressed Communities Aid Calculations

<i>Index 4: Per Capita Full Value of Property</i>				
	A	B	C	D
<i>City or Town</i>	<i>Full Value of Property</i>	<i>Population</i>	<i>Per Capita Full Value of Property</i>	<i>Rank</i>
Barrington	\$ 3,501,084,006	16,819	\$ 208,162	29
Bristol	3,800,291,519	22,469	169,135	21
Burrillville	1,823,474,783	15,796	115,439	8
Central Falls	863,596,377	18,928	45,625	2
Charlestown	3,090,106,248	7,859	393,193	36
Coventry	4,272,389,927	33,668	126,898	9
Cranston	10,097,567,465	79,269	127,384	10
Cumberland	4,700,444,913	31,840	147,627	14
East Greenwich	2,936,401,542	12,948	226,784	31
East Providence	5,536,542,533	48,688	113,715	6
Exeter	980,495,375	6,045	162,199	20
Foster	747,541,168	4,274	174,904	23
Glocester	1,458,325,410	9,948	146,595	13
Hopkinton	1,180,001,205	7,836	150,587	16
Jamestown	2,314,914,630	5,622	411,760	37
Johnston	3,671,322,455	28,195	130,212	11
Lincoln	3,608,327,006	20,898	172,664	22
Little Compton	2,157,945,529	3,593	600,597	38
Middletown	3,384,085,514	17,334	195,228	27
Narragansett	5,581,656,686	16,361	341,156	35
Newport	6,582,944,324	26,475	248,648	33
New Shoreham	2,560,608,134	1,010	2,535,256	39
North Kingstown	4,908,409,715	26,326	186,447	24
North Providence	3,688,642,193	32,411	113,808	7
North Smithfield	1,678,050,123	10,618	158,038	19
Pawtucket	5,848,923,662	72,958	80,168	3
Portsmouth	4,068,596,699	17,149	237,250	32
Providence	15,787,180,899	173,618	90,931	4
Richmond	1,134,214,843	7,222	157,050	18
Scituate	1,986,332,154	10,324	192,399	26
Smithfield	3,128,620,017	20,613	151,779	17
South Kingstown	5,683,482,454	27,921	203,556	28
Tiverton	2,898,263,401	15,260	189,926	25
Warren	1,583,261,592	11,360	139,372	12
Warwick	12,915,985,882	85,808	150,522	15
Westerly	6,661,661,553	22,966	290,066	34
West Greenwich	1,125,574,185	5,085	221,352	30
West Warwick	3,018,437,765	29,581	102,040	5
Woonsocket	2,827,439,604	43,224	65,414	2
<b>Total</b>	<b>\$ 153,793,143,490</b>	<b>1,048,319</b>	<b>\$ 146,705</b>	

**Eligible Communities.** The final tables show the use of the rankings and the data to make the distributions to the qualifying communities. The table on the facing page presents a summary of the rankings. Thirteen communities qualified on at least one index, but only seven qualified on at least three: Burrillville, Central Falls, East Providence, Pawtucket, Providence, West Warwick and Woonsocket qualify for distressed community funding for FY 2011 by obtaining a ranking of one through eight in at least three of the four above mentioned indices. For FY 2007, Burrillville qualified as a new community. For FY 2011, East Providence qualifies for distressed aid and North Providence is disqualified.

## FY 2011 Distressed Communities Aid Calculations

<i>City or Town</i>	<i>Personal</i>		<i>Per Capita Full Value of Property</i>	<i>Qualifying Indicies</i>	
	<i>Levy to Full Value of Property</i>	<i>Income to Full Value of Property</i>			
Barrington	15	37	10	29	0
Bristol	34	9	27	21	0
Burrillville	20	7	6	8	3
Central Falls	24	1	2	2	3
Charlestown	37	27	37	36	0
Coventry	5	11	7	9	2
Cranston	4	10	8	10	2
Cumberland	25	26	8	14	1
East Greenwich	9	38	13	31	0
East Providence	8	5	11	6	3
Exeter	19	25	18	20	0
Foster	26	12	27	23	0
Glocester	16	16	19	13	0
Hopkinton	12	21	16	16	0
Jamestown	35	39	34	37	0
Johnston	2	8	14	11	2
Lincoln	10	30	21	22	0
Little Compton	38	36	38	38	0
Middletown	29	29	26	27	0
Narragansett	36	34	35	35	0
Newport	33	24	33	33	0
New Shoreham	39	35	39	39	0
North Kingstown	21	32	23	24	0
North Providence	11	19	4	7	2
North Smithfield	17	23	16	19	0
Pawtucket	14	4	3	3	3
Portsmouth	31	33	30	32	0
Providence	1	2	12	4	3
Richmond	23	13	25	18	0
Scituate	27	31	24	26	0
Smithfield	13	17	22	17	0
South Kingstown	28	20	31	28	0
Tiverton	30	15	29	25	0
Warren	22	14	15	12	0
Warwick	6	18	19	15	1
Westerly	32	22	35	34	0
West Greenwich	18	28	32	30	0
West Warwick	3	6	5	5	4
Woonsocket	7	3	1	2	4

**Distributions.** The funds are normally distributed on the basis of each qualifying community's tax levy as a percent of the sum of the tax levies for all the qualifying distressed communities as shown on the facing table.

The 2005 Assembly passed Article 11 of 2005-H 5270, Substitute A to allow communities to qualify as distressed if they fall into the lowest 20.0 percent for at least three of the four indices used to determine eligibility, or the eight lowest ranked communities. For FY 2006 this allowed North Providence as a new entrant into the program. The law allows for the new qualifying community to receive 50.0 percent of its payment for the first year, then full funding thereafter. The remaining 50.0 percent would be distributed to the other distressed communities to lessen the effect of the loss of funds due to a new entrant. When a community falls out of the distressed community program, it would receive a one-time transition payment of 50.0 percent of the eligible prior year payment.

For FY 2006 and FY 2007 program funding includes \$5.0 million from state general revenue appropriation and \$0.30 of the \$2.00 real estate conveyance tax fee charged for each five hundred dollars or fractional part paid for the purchase of property per Rhode Island General Law 45-25-1. The 2007 Assembly converted the real estate conveyance portion to general revenues and made the program subject to appropriation.

The 2007 Assembly concurred with the Governor's proposal to freeze communities' FY 2008 aid payments at the FY 2007 level by using older reference data, and fix future amounts at 3.0 percent of tax revenues, ending the phase-up.

The 2005 Assembly enacted Rhode Island General Law 42-61.2-7 that requires 12.5 percent of the state's share of the new video lottery machine revenue up to a maximum of \$20.0 million be equally allocated to the distressed communities providing that no community receives more than 25.0 percent of that community's currently enacted municipal budget. The 2006 Assembly converted that dedication to 0.19 percent of all net terminal income up to \$20.0 million per year be dedicated to the program. The conversion was neutral, that is, the same amounts were achieved, which for FY 2007 is \$975,000. The 2007 Assembly provided \$784,458 for FY 2008 and the 2008 Assembly froze the distribution of state share of video lottery terminal revenue at the FY 2008 enacted level of \$784,458.

The 2009 Assembly provided \$10.4 million from general revenues to fund the program. It also enacted legislation to subject the video lottery terminal funding to appropriation and clarified how much of the appropriation will be distributed equally to each qualifying distressed community.

The 2010 Assembly concurred with the Governor's recommendation to provide \$10.4 million to fund the program.

- A.** This column lists the tax levies of the qualifying communities.
- B.** This column calculates the percent to the total for each community.

**C.** This column calculates each community's payment based on the percentage in column **B** for all qualifying communities.

**D.** This column shows the weights for payments as previously mentioned. When a new community qualifies, it receives 50.0 percent of payment under the new statutory qualifications.

**E.** Column **E** on the next page lists the current law weighted payment, which would allow a new community to only receive 50.0 percent of its payment.

**F.** Column **F** on the next page would then distribute the remaining 50.0 percent of what would have been paid to the newly qualifying community to the other communities proportionately to lessen the effect of the loss of funds due to the new entrant.

**G.** Column **G** in the table distributes the video lottery machine revenues equally to the qualifying communities as required by Rhode Island General Law 42-61.2-7.

**H.** Column **H** in the table summarizes each community's total payment by adding columns **E**, **F** and **G**.

## FY 2011 Calculation of Distressed Relief Payment

<i>City or Town</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>
<i>City or Town</i>	<i>Tax Levy</i>	<i>Percent</i>	<i>Current Law Payment</i>	<i>Weight</i>
Barrington	\$ -	-	\$ -	-
Bristol	-	-	-	-
Burrillville	24,335,584	3.9%	389,563	100%
Central Falls	10,589,447	1.7%	169,515	100%
Charlestown	-	-	-	-
Coventry	-	-	-	-
Cranston	-	-	-	-
Cumberland	-	-	-	-
East Greenwich	-	-	-	-
East Providence	84,861,208	13.7%	659,548	100%
Exeter	-	-	-	-
Foster	-	-	-	-
Glocester	-	-	-	-
Hopkinton	-	-	-	-
Jamestown	-	-	-	-
Johnston	-	-	-	-
Lincoln	-	-	-	-
Little Compton	-	-	-	-
Middletown	-	-	-	-
Narragansett	-	-	-	-
Newport	-	-	-	-
New Shoreham	-	-	-	-
North Kingstown	-	-	-	-
North Providence	-	-	412,459	50%
North Smithfield	-	-	-	-
Pawtucket	88,674,499	14.4%	1,419,498	100%
Portsmouth	-	-	-	-
Providence	313,169,548	50.7%	5,013,206	100%
Richmond	-	-	-	-
Scituate	-	-	-	-
Smithfield	-	-	-	-
South Kingstown	-	-	-	-
Tiverton	-	-	-	-
Warren	-	-	-	-
Warwick	-	-	-	-
Westerly	-	-	-	-
West Greenwich	-	-	-	-
West Warwick	51,700,991	8.4%	827,627	100%
Woonsocket	44,264,448	7.2%	708,584	100%
<b>Total</b>	<b>\$ 617,595,725</b>	<b>100.0%</b>	<b>\$ 9,600,000</b>	



## FY 2011 Calculation of Distressed Relief Payment

<i>City or Town</i>	<i>E</i> <i>Current Weighted</i> <i>Payment</i>	<i>F</i> <i>Distribute Unused</i>	<i>G</i> <i>Video Lottery</i> <i>Machine Revenue</i>	<i>H</i> <i>Total payment</i>
Barrington	\$ -	\$ -	\$ -	\$ -
Bristol	-	-	-	-
Burrillville	389,563	-	98,057	487,620
Central Falls	169,515	-	98,057	267,573
Charlestown	-	-	-	-
Coventry	-	-	-	-
Cranston	-	-	-	-
Cumberland	-	-	-	-
East Greenwich	-	-	-	-
East Providence	659,548	-	98,057	757,605
Exeter	-	-	-	-
Foster	-	-	-	-
Glocester	-	-	-	-
Hopkinton	-	-	-	-
Jamestown	-	-	-	-
Johnston	-	-	-	-
Lincoln	-	-	-	-
Little Compton	-	-	-	-
Middletown	-	-	-	-
Narragansett	-	-	-	-
Newport	-	-	-	-
New Shoreham	-	-	-	-
North Kingstown	-	-	-	-
North Providence	412,459	-	98,057	510,516
North Smithfield	-	-	-	-
Pawtucket	1,419,498	-	98,057	1,517,555
Portsmouth	-	-	-	-
Providence	5,013,206	-	98,057	5,111,263
Richmond	-	-	-	-
Scituate	-	-	-	-
Smithfield	-	-	-	-
South Kingstown	-	-	-	-
Tiverton	-	-	-	-
Warren	-	-	-	-
Warwick	-	-	-	-
Westerly	-	-	-	-
West Greenwich	-	-	-	-
West Warwick	827,627	-	98,057	925,685
Woonsocket	708,584	-	98,057	806,641
<b>Total</b>	<b>\$ 9,600,000</b>	<b>\$ -</b>	<b>\$ 784,458</b>	<b>\$ 10,384,458</b>



**Appendix VII**  
**Payment in Lieu of Taxes Calculation Data**  
**FY 2011**

## Payment in Lieu of Taxes Program

The Payment in Lieu of Taxes Program reimburses cities and towns for property taxes, which would have been due on real property owned by nonprofit educational institutions, nonprofit hospitals, or any state-owned hospital, veterans' residential facility or correctional facility, which is exempt from taxation by state law.

The calculation for payment is based on 27.0 percent of the taxes that would have been collected if the property had been taxable. The following steps are used to determine the appropriate amounts for the eligible cities and towns:

**A.** City and town tax assessors report the value of qualifying properties to the Office of Municipal Affairs, which in turn computes the tax dollars that would have been collected for these properties. These tax dollars are shown in the column **A** in the table on the next page. The FY 2011 payment was based on property assessed as of December 31, 2008.

**B.** The Property Valuation Office, formerly the Office of Municipal Affairs, then calculates 27.0 percent of the taxes that would have been collected by each municipality and the state pays each community that amount in lieu of taxes collected. If the total amount of the appropriation is less than the amount necessary to reimburse communities at 27.0 percent, the statute allows for reimbursements to be ratably reduced.

**C.** The Assembly concurred with the Governor's proposal to provide \$27.6 million and freeze the total appropriation at the FY 2010 revised level. The total provided equates to 21.1 percent of eligible reimbursements, though distribution of this amount used updated data.

The payments are made in July of each year and are shown in column **C** on the following page.

This column shows the proportional reduction of payment to the appropriate level. The appropriation was 78.1 percent of the total entitlement so each community received 78.1 percent of its full entitlement.

## Payment in Lieu of Tax Calculation - FY 2011

<i>City or Town</i>	<i>A</i> <i>Property Tax for Exempt Institutions</i>	<i>B</i> <i>Payment in Lieu of Taxes at 27.0 Percent</i>	<i>C</i> <i>Ratably Reduce Payment</i>
Barrington	\$ 404,058	\$ 109,096	\$ 85,188
Bristol	2,748,559	742,111	579,478
Burrillville	315,351	85,145	66,485
Central Falls	90,752	24,503	19,133
Charlestown	-	-	-
Coventry	-	-	-
Cranston	20,083,850	5,422,640	4,234,275
Cumberland	516	139	109
East Greenwich	35,994	9,718	7,589
East Providence	431,948	116,626	91,068
Exeter	-	-	-
Foster	1,977	534	417
Glocester	-	-	-
Hopkinton	-	-	-
Jamestown	-	-	-
Johnston	-	-	-
Lincoln	-	-	-
Little Compton	-	-	-
Middletown	-	-	-
Narragansett	-	-	-
Newport	3,946,941	1,065,674	832,133
New Shoreham	-	-	-
North Kingstown	27,487	7,422	5,795
North Providence	2,161,761	583,676	455,764
North Smithfield	-	-	-
Pawtucket	1,787,745	482,691	376,910
Portsmouth	-	-	-
Providence	90,465,169	24,425,596	19,072,757
Richmond	-	-	-
Scituate	-	-	-
Smithfield	2,032,443	548,760	428,500
South Kingstown	588,467	158,886	124,066
Tiverton	-	-	-
Warren	-	-	-
Warwick	4,536,053	1,224,735	956,336
Westerly	521,252	140,738	109,895
West Greenwich	-	-	-
West Warwick	-	-	-
Woonsocket	638,005	172,261	134,510
<b>Total</b>	<b>\$130,818,332</b>	<b>\$ 35,320,951</b>	<b>\$ 27,580,409</b>



**Appendix VIII**  
**General Revenue Sharing Calculation Data**  
**FY 2009**





## General Revenue Sharing

Rhode Island General Law 45-13-1, entitled apportionment of annual appropriation for state aid, details the distribution of the general revenue sharing program funds as follows.

Section 45-13-1 (b), aid to cities and towns shall be apportioned as follows: For each county, city or town, let R be the tax effort divided by the square of per capita income,  $R = \text{tax effort} / (\text{income} \times \text{income})$ .

The amount to be allocated to the counties shall be apportioned in the ratio of the value of R for each county divided by the sum of the values of R for all five (5) counties.

The amount to be allocated to the all cities and towns within a county shall be the allocation for that county apportioned proportionately to the total tax effort of the towns and cities in that county.

The amount to be allocated to any city or town is the amount allocated to all cities or all towns within the county apportioned in the ratio of the value of R for that city or town divided by the sum of the values of R for all cities or towns in that county; provided, further, that no city or town shall receive an entitlement in excess of 145 percent of that city or town's population multiplied by the average per capita statewide amount of the annual appropriation for state aid to cities and towns. Any excess entitlement shall be allocated to the remainder of the cities and towns in the respective county in accordance with the provisions of this section.

The statewide appropriation for the general revenue sharing program is annually based on 3.0 percent of total state tax revenues collected from the second prior fiscal year as set by schedule in Rhode Island General Law 45-13-1, subject to appropriation. Once the calculation is made statute requires that 0.10 percent of the state's share all net video lottery terminal income up to a maximum of \$10.0 million be allocated to non-distressed communities based on the proportion of the general revenue sharing distribution for that year.

The FY 2011 enacted budget does not include any funding for the program.

**Step One-Calculation of Tax Effort.** The first two tables detail the calculation for each community's tax effort that is used in the general revenue sharing formula.

Tax effort is defined in Rhode Island General Law 45-13-1 as the total taxes imposed by a city or town for public purposes or the totals of those taxes for the cities and towns within a county (except employee and employer assessments and contributions to finance retirement and social insurance systems and other special assessments for capital outlay) determined by the United States Secretary of Commerce for general statistical purposes and adjusted to exclude amounts properly allocated to education expenses.

A. Lists actual property taxes collected by the communities as annually reported to the Office of Property Valuation. The data used for the FY 2009 calculation is the same data as used for FY 2008. The 2009 Assembly adopted the Governor's recommendation to

subject the program permanently to appropriation. The FY 2010 enacted budget does not include any funding for the program.

- B.** Lists actual license and permit fees collected for general operating purposes by the various communities from audited financial statements of the various communities.
- C.** Lists the communities' local taxes that are spent for general educational purposes.
- D.** Lists costs that are incurred for debt related to schools in the various communities.

## FY 2009 Calculation of Tax Effort

<i>City or Town</i>	<i>A</i> <i>Property Taxes</i>	<i>B</i> <i>Licenses and</i> <i>Permits</i>	<i>C</i> <i>Local Taxes to</i> <i>Education</i>	<i>D</i> <i>Education Debt</i> <i>Costs</i>
Barrington	\$ 39,070,302	\$ 534,438	\$ 29,040,723	\$ 2,259,087
Bristol	27,213,720	655,886	15,456,626	-
Burrillville	17,305,564	245,929	11,422,589	3,342,085
Central Falls	9,295,903	198,431	-	-
Charlestown	15,361,868	361,917	10,279,001	-
Coventry	46,716,063	310,505	32,663,380	3,570,041
Cranston	139,428,738	3,548,438	73,020,543	3,425,350
Cumberland	43,985,043	828,561	29,250,392	1,928,039
East Greenwich	31,285,636	477,123	24,362,461	1,050,550
East Providence	62,367,953	625,109	35,248,085	1,475,900
Exeter	8,762,673	233,421	7,820,943	-
Foster	7,361,061	202,591	5,358,251	-
Glocester	14,925,495	230,351	10,877,988	462,871
Hopkinton	11,046,819	280,937	8,817,327	-
Jamestown	12,716,810	322,033	8,513,329	451,250
Johnston	50,419,321	780,834	27,548,145	651,400
Lincoln	37,981,607	434,027	27,827,613	869,482
Little Compton	6,888,397	201,886	4,591,820	156,178
Middletown	30,832,970	771,375	17,481,410	878,790
Narragansett	33,243,099	713,902	20,262,063	-
Newport	49,286,578	1,792,280	21,301,321	1,839,455
New Shoreham	5,504,410	313,749	2,743,341	239,095
North Kingstown	51,418,815	1,069,440	34,709,274	4,273,686
North Providence	43,335,749	677,344	23,241,639	1,711,723
North Smithfield	18,065,169	233,779	12,178,811	785,800
Pawtucket	67,717,248	1,094,515	24,844,801	2,016,683
Portsmouth	31,780,000	706,609	20,111,768	1,496,456
Providence	249,698,000	8,794,573	101,927,000	14,064,504
Richmond	9,847,509	229,395	8,302,861	-
Scituate	17,630,962	214,000	12,475,793	860,295
Smithfield	33,991,204	682,420	18,835,925	1,061,335
South Kingstown	50,041,615	745,341	36,571,906	3,819,588
Tiverton	22,257,166	413,269	14,586,359	-
Warren	16,061,085	307,386	9,284,074	-
Warwick	163,310,995	2,516,371	96,921,087	4,300,923
Westerly	43,511,490	875,545	32,915,945	2,144,293
West Greenwich	10,362,265	620,721	7,088,341	395,888
West Warwick	38,649,867	572,252	21,096,302	2,903,553
Woonsocket	37,878,958	577,165	11,152,000	1,417,462
<b>Total</b>	<b>\$ 1,606,558,127</b>	<b>\$ 34,393,848</b>	<b>\$ 910,131,237</b>	<b>\$ 63,851,762</b>

**Step One-Calculation of Tax Effort-Continued.** The next table continues the tax effort calculation.

**A.** Lists community expenditures supported by school housing aid.

**B.** Summarizes total education aid allowable for the tax effort calculation. It includes Local Taxes to Education, column **C** from the previous table plus Education Debt Costs, column **D** from the previous table, minus School Housing, column **A** from this table.

**C.** The final column is the actual calculation for tax effort to be included in the general revenue sharing formula. It includes Property Taxes, column **A** from the previous table, plus License and Permits column **B** from the previous table, minus total education aid that was calculated in column **B** of the current table. This final number is the amount of tax effort for each community that is used in the general revenue sharing formula.

## FY 2009 Calculation of Tax Effort - Page 2

<i>City or Town</i>	<i>A</i>	<i>B</i>	<i>C</i>
	<i>School Housing</i>	<i>Total Education Aid</i>	<i>Tax Effort</i>
Barrington	\$ 679,256	\$ 30,620,554	\$ 8,984,186
Bristol	-	15,456,626	12,412,980
Burrillville	1,393,697	13,370,977	4,180,516
Central Falls	-	-	9,494,334
Charlestown	-	10,279,001	5,444,784
Coventry	1,592,505	34,640,916	12,385,652
Cranston	1,589,157	74,856,736	68,120,440
Cumberland	653,823	30,524,608	14,288,996
East Greenwich	422,974	24,990,037	6,772,722
East Providence	766,765	35,957,220	27,035,842
Exeter	-	7,820,943	1,175,151
Foster	55,150	5,303,101	2,260,551
Glocester	192,771	11,148,088	4,007,758
Hopkinton	-	8,817,327	2,510,429
Jamestown	144,491	8,820,088	4,218,755
Johnston	237,428	27,962,117	23,238,038
Lincoln	299,899	28,397,196	10,018,438
Little Compton	54,461	4,693,537	2,396,746
Middletown	137,771	18,222,429	13,381,916
Narragansett	346,715	19,915,348	14,041,653
Newport	834,466	22,306,310	28,772,548
New Shoreham	67,749	2,914,687	2,903,472
North Kingstown	1,623,002	37,359,958	15,128,297
North Providence	787,476	24,165,886	19,847,207
North Smithfield	248,284	12,716,327	5,582,621
Pawtucket	1,650,933	25,210,551	43,601,212
Portsmouth	454,278	21,153,946	11,332,663
Providence	13,558,759	102,432,745	156,059,828
Richmond	-	8,302,861	1,774,043
Scituate	370,131	12,965,957	4,879,005
Smithfield	312,165	19,585,095	15,088,529
South Kingstown	1,129,383	39,262,111	11,524,845
Tiverton	47,058	14,539,301	8,131,134
Warren	-	9,284,074	7,084,397
Warwick	1,197,484	100,024,526	65,802,840
Westerly	604,000	34,456,238	9,930,797
West Greenwich	-	7,484,229	3,498,757
West Warwick	1,369,414	22,630,441	16,591,678
Woonsocket	1,772,669	10,796,793	27,659,330
<b>Total</b>	<b>\$ 34,594,114</b>	<b>\$ 939,388,885</b>	<b>\$ 701,563,090</b>

**Step Two-Calculation of Per Capita Income.** The next table details the calculation of per capita income, which is defined in Rhode Island General Law 45-13-1 as the most recent estimate of per-capita income for each city and town as reported by the most recent census report as provided by the United States Department of Commerce, Bureau of the Census.

The 2003 Assembly enacted Article 16 of 2003-H 6174 Substitute A to use a blended rate of 90 percent of the per capita income data from the 1990 census and 10 percent of the per capita income from the 2000 census. This was done to lessen the impact of the 2000 census on the communities in FY 2004. In each of the nine succeeding fiscal years after 2004, the calculation shall be based on a blended rate that increases the percentage of data from the 2000 census by ten percent from the previous year and decreases the percentage of the data utilized from the 1990 census by ten percent from the previous year.

**A.** Lists the per capita income for each community as reported by the Bureau of the Census in the 1990 census.

**B.** Lists the per capita income for each community as reported by the Bureau of the Census in the 2000 census.

**C.** Calculates 60.0 percent of the 1990 per capita income by multiplying column **A** by 60 percent to arrive at the listed figures for each community.

**D.** Calculates 40.0 percent of the 2000 per capita income by multiplying column **B** by 40 percent to arrive at the listed figures for each community.

**E.** Column **E** is the final amount to be used for per capita income for the general revenue sharing program formula. It adds column **C** and column **D** to arrive at the blended rate of 60.0 percent of the 1990 per capita income and 40.0 percent of the 2000 per capita income.

## FY 2009 Calculation of Per Capita Income

<i>City or Town</i>	<i>A</i> <i>1990 Census</i>	<i>B</i> <i>2000 Census</i>	<i>C</i> <i>60%-1990</i>	<i>D</i> <i>40%-2000</i>	<i>E</i> <i>Total</i>
Barrington	24,965	35,881	14,979	14,352	29,331
Bristol	14,108	21,532	8,465	8,613	17,078
Burrillville	13,282	21,096	7,969	8,438	16,408
Central Falls	8,940	10,825	5,364	4,330	9,694
Charlestown	15,677	25,642	9,406	10,257	19,663
Coventry	14,566	22,091	8,740	8,836	17,576
Cranston	15,922	21,978	9,553	8,791	18,344
Cumberland	17,166	25,592	10,300	10,237	20,536
East Greenwich	26,163	38,593	15,698	15,437	31,135
East Providence	14,387	19,527	8,632	7,811	16,443
Exeter	15,291	25,530	9,175	10,212	19,387
Foster	15,759	22,148	9,455	8,859	18,315
Glocester	14,781	22,914	8,869	9,166	18,034
Hopkinton	14,010	23,835	8,406	9,534	17,940
Jamestown	21,509	38,664	12,905	15,466	28,371
Johnston	14,281	21,440	8,569	8,576	17,145
Lincoln	18,695	26,779	11,217	10,712	21,929
Little Compton	20,273	32,513	12,164	13,005	25,169
Middletown	15,346	25,857	9,208	10,343	19,550
Narragansett	16,986	28,194	10,192	11,278	21,469
Newport	16,358	25,441	9,815	10,176	19,991
New Shoreham	20,676	29,188	12,406	11,675	24,081
North Kingstown	18,218	28,139	10,931	11,256	22,186
North Providence	16,569	23,589	9,941	9,436	19,377
North Smithfield	16,298	25,031	9,779	10,012	19,791
Pawtucket	12,865	17,008	7,719	6,803	14,522
Portsmouth	17,899	28,161	10,739	11,264	22,004
Providence	11,838	15,525	7,103	6,210	13,313
Richmond	16,117	22,351	9,670	8,940	18,611
Scituate	18,400	28,092	11,040	11,237	22,277
Smithfield	15,448	23,224	9,269	9,290	18,558
South Kingstown	14,325	23,827	8,595	9,531	18,126
Tiverton	16,023	22,866	9,614	9,146	18,760
Warren	15,255	22,448	9,153	8,979	18,132
Warwick	16,371	23,410	9,823	9,364	19,187
Westerly	16,409	24,092	9,845	9,637	19,482
West Greenwich	16,022	25,750	9,613	10,300	19,913
West Warwick	14,461	20,250	8,677	8,100	16,777
Woonsocket	11,997	16,223	7,198	6,489	13,687
<b>Total</b>	<b>14,981</b>	<b>21,688</b>	<b>8,989</b>	<b>8,675</b>	<b>17,664</b>

**Step Three-Calculation of R.** R is defined in Rhode Island General Law 45-13-1 as each county, cities and towns tax effort divided by the square of per capita income as reported by the United States Department of Commerce, Bureau of the Census, using the blended rate previously discussed. The value of R is used in several component pieces of the general revenue sharing formula.

**A.** Column **A** lists each community's tax effort for the general revenue sharing formula that was previously calculated in step one.

**B.** Column **B** lists each community's per capita income squared, which is part of the calculation of R.

**C.** Column **C** calculates the percentage value of R for each community that is used in several component parts of the general revenue sharing formula. It is the result of dividing column **A** by column **B** for each community.



## FY 2009 Calculation of R

<i>City or Town</i>	<i>A</i>		<i>B</i>		<i>C</i>
	<i>Tax Effort</i>		<i>Per Capita Income</i>	<i>Sq.</i>	<i>R</i>
Barrington	\$	8,984,186	\$	860,307,561	1.04%
Bristol		12,412,980		291,658,084	4.26%
Burrillville		4,180,516		269,222,464	1.55%
Central Falls		9,494,334		93,973,636	10.10%
Charlestown		5,444,784		386,633,569	1.41%
Coventry		12,385,652		308,915,776	4.01%
Cranston		68,120,440		336,502,336	20.24%
Cumberland		14,288,996		421,727,296	3.39%
East Greenwich		6,772,722		969,388,225	0.70%
East Providence		27,035,842		270,372,249	10.00%
Exeter		1,175,151		375,855,769	0.31%
Foster		2,260,551		335,439,225	0.67%
Glocester		4,007,758		325,225,156	1.23%
Hopkinton		2,510,429		321,843,600	0.78%
Jamestown		4,218,755		804,913,641	0.52%
Johnston		23,238,038		293,951,025	7.91%
Lincoln		10,018,438		480,881,041	2.08%
Little Compton		2,396,746		633,478,561	0.38%
Middletown		13,381,916		382,202,500	3.50%
Narragansett		14,041,653		460,917,961	3.05%
Newport		28,772,548		399,640,081	7.20%
New Shoreham		2,903,472		579,894,561	0.50%
North Kingstown		15,128,297		492,218,596	3.07%
North Providence		19,847,207		375,468,129	5.29%
North Smithfield		5,582,621		391,683,681	1.43%
Pawtucket		43,601,212		210,888,484	20.68%
Portsmouth		11,332,663		484,176,016	2.34%
Providence		156,059,828		177,235,969	88.05%
Richmond		1,774,043		346,369,321	0.51%
Scituate		4,879,005		496,264,729	0.98%
Smithfield		15,088,529		344,399,364	4.38%
South Kingstown		11,524,845		328,551,876	3.51%
Tiverton		8,131,134		351,937,600	2.31%
Warren		7,084,397		328,769,424	2.15%
Warwick		65,802,840		368,140,969	17.87%
Westerly		9,930,797		379,548,324	2.62%
West Greenwich		3,498,757		396,527,569	0.88%
West Warwick		16,591,678		281,467,729	5.89%
Woonsocket		27,659,330		187,333,969	14.76%
<b>Total</b>	<b>\$</b>	<b>701,563,090</b>	<b>\$</b>	<b>15,543,926,066</b>	

**Step Four-Calculation of Maximum Entitlement.** The maximum entitlement award for each community according to Rhode Island General Law 45-13-1(b) is set at 145 percent of each community's population multiplied by the average per capita statewide amount of the annual appropriation for state aid to cities and towns.

Any excess entitlement shall be allocated to the remainder of the cities and towns in the respective county by distributing the excess proportionately to the remaining cities and towns that do not exceed the maximum entitlement through the same formula.

**A.** The first step in calculating the maximum entitlement award is to list the population for all communities as reported by the Bureau of the Census in the 2000 census. These population figures are shown in column **A**.

**B.** Column **B** shows the statewide appropriation of \$54.7 million for the FY 2009 general revenue sharing program as the total at the bottom of column **B**.

**C.** Column **C** calculates the per capita statewide appropriation amount to be used in the calculation to determine each community's maximum entitlement. The amount is arrived at by dividing the statewide appropriation of \$54.7 million by the total state population of 1,048,319. The result is then multiplied by 145 percent and results in the \$75.66 per capita average that is shown for each community.

**D.** The final column **D** shows each community's maximum entitlement amount. It is calculated by multiplying each community's population in column **A** by the per capita statewide appropriation amount of \$75.66 as shown in column **C**.

## FY 2009 Calculation of Entitlement Limits

<i>City or Town</i>	<i>A</i> <i>Population</i>	<i>B</i> <i>Total</i> <i>Appropriation</i>	<i>C</i> <i>Per Capita</i> <i>Statewide</i>	<i>D</i> <i>Maximum</i> <i>Entitlement</i>
Barrington	16,819		\$ 75.66	\$ 1,272,489
Bristol	22,469		75.66	1,699,956
Burrillville	15,796		75.66	1,195,091
Central Falls	18,928		75.66	1,432,052
Charlestown	7,859		75.66	594,595
Coventry	33,668		75.66	2,547,248
Cranston	79,269		75.66	5,997,322
Cumberland	31,840		75.66	2,408,946
East Greenwich	12,948		75.66	979,618
East Providence	48,688		75.66	3,683,629
Exeter	6,045		75.66	457,352
Foster	4,274		75.66	323,362
Glocester	9,948		75.66	752,644
Hopkinton	7,836		75.66	592,855
Jamestown	5,622		75.66	425,348
Johnston	28,195		75.66	2,133,173
Lincoln	20,898		75.66	1,581,098
Little Compton	3,593		75.66	271,839
Middletown	17,334		75.66	1,311,453
Narragansett	16,361		75.66	1,237,838
Newport	26,475		75.66	2,003,041
New Shoreham	1,010		75.66	76,414
North Kingstown	26,326		75.66	1,991,768
North Providence	32,411		75.66	2,452,146
North Smithfield	10,618		75.66	803,335
Pawtucket	72,958		75.66	5,519,845
Portsmouth	17,149		75.66	1,297,456
Providence	173,618		75.66	13,135,563
Richmond	7,222		75.66	546,401
Scituate	10,324		75.66	781,092
Smithfield	20,613		75.66	1,559,535
South Kingstown	27,921		75.66	2,112,443
Tiverton	15,260		75.66	1,154,539
Warren	11,360		75.66	859,473
Warwick	85,808		75.66	6,492,048
Westerly	22,966		75.66	1,737,558
West Greenwich	5,085		75.66	384,720
West Warwick	29,581		75.66	2,238,035
Woonsocket	43,224		75.66	3,270,235
<b>Total</b>	<b>1,048,319</b>	<b>\$ 54,699,003</b>		

**County Allocations.** The general revenue sharing formula begins by calculating the amount to be awarded to the five counties: Bristol, Kent, Newport, Washington and Providence.

**A.** The calculation begins by listing each county's tax effort as reported by the communities within each county.

**B.** The next column **B** lists each community's per capita income squared and it totals the five counties for the statewide total of per capita income squared. This calculation is based on 60.0 percent of the 1990 census data for per capita income and 40.0 percent of the 2000 census data per Rhode Island General Law 45-13-1, as previously discussed.

**C.** Column **C** calculates the value of each county's **R**, which is defined as each county's tax effort shown in column **A**, divided by per capita income squared as shown in column **B**.

**D.** Column **D** calculates the percentage of **R** for each county, by dividing the amount shown in column **C** for each county, by the total for all five counties as shown in the total amount at the bottom of column **D**.

**E.** Column **E** calculates the dollars awarded to each county. It is the percent of **R** as shown in column **D** for each county multiplied by the total state appropriation for the general revenue sharing program of \$54.7 million as shown in the total of column **E**.

**F.** The Assembly provided \$25.0 million to fund the program in FY 2009 to be distributed proportionally on the same basis as the original enactment, which included \$412,873 from the dedicated 0.10 percent of all net video lottery terminal income to non-distressed communities based on the proportion of the general revenue sharing distribution for that year.

## FY 2009 General Revenue Sharing - Five Counties

<i>Counties</i>	<i>A</i> <i>Tax Effort</i>	<i>B</i> <i>Per Capita</i> <i>Income Sq.</i>	<i>C</i> <i>R</i>	<i>D</i> <i>Percent</i>	<i>E</i> <i>Allocation</i>	<i>F</i> <i>FY 2009</i> <i>Ratable Red.</i>
Bristol	\$ 28,481,563	\$ 455,352,921	0.063	2.7%	\$ 1,450,951	\$ 667,769
Kent	105,051,649	375,080,689	0.280	11.9%	6,497,035	2,981,887
Newport	68,233,762	432,764,809	0.158	6.7%	3,657,501	1,683,284
Washington	64,433,471	396,846,241	0.162	6.9%	3,766,399	1,733,402
Providence	435,362,645	256,800,625	1.695	71.9%	39,327,118	17,933,658
<b>Total</b>	<b>\$ 701,563,090</b>	<b>\$ 1,916,845,285</b>	<b>2.358</b>	<b>100.0%</b>	<b>\$ 54,699,003</b>	<b>\$ 25,000,000</b>

**Providence County Calculations.** The general revenue sharing calculation for Providence County is divided into two calculations, one for the six cities in the county and one for the ten towns in the county. These separate calculations for cities and towns are apportioned proportionally to the total tax effort of the cities and towns in the county based on Rhode Island General Law 45-13-1 (4) (b).

Each community's award is then reviewed to determine if any of the awards exceed the maximum entitlement allocation, if so the excess is distributed to the remaining communities within the county. The excess entitlement funds are distributed proportionately to the remaining communities that do not exceed the maximum entitlement through the same formula.

### **City Calculation**

**A. Tax Effort.** The calculation for cities within Providence County begins with the listing of each community's tax effort as reported by the cities and this is shown in column *A* of the table on the next page. The column lists each individual city's tax effort as reported and it shows the total for the cities' tax effort within Providence County.

**B. Calculate Per Capita Income Squared.** Column *B* of the table on the next page lists each community's calculated amount for per capita income squared and it totals the per capita income squared for the cities within Providence County. This calculation is based on 60.0 percent of the 1990 census data for per capita income and 40.0 percent of the 2000 census data for per capita income, per Rhode Island General Law 45-13-1.

**C. Calculate "R".** Column *C* calculates the value of R, which is defined in Rhode Island General Law 45-13-1 as each city's tax effort, divided by per capita income squared for each City. The result is shown in column *C* of the table on the next page and is arrived at by dividing column *A* by column *B*.

**D. Calculate Percentage of "R".** Column *D* then calculates the percentage of R for each individual city compared to the total R for the cities in Providence County. The calculation divides each community's R-value in column *C* by the total of the Providence County R value shown as the total of column *C*.

**E. City Allocation.** Column *E* then calculates the first allocation of the actual award to be made to each city. This is based on the total of all the cities tax effort divided by the tax effort of the county multiplied by the percentage of each city's "R" calculated in *D* multiplied by the total general revenue sharing appropriation of \$39.3 million allotted to Providence County that was previously calculated in the five counties allocation. This is the first calculation for each city's award.

## Providence County

<i>Cities</i>	<i>A</i> <i>Tax Effort</i>	<i>B</i> <i>Per Capita</i> <i>Income Sq.</i>	<i>C</i> <i>R</i>	<i>D</i> <i>Percent R</i>	<i>E</i> <i>First</i> <i>Allocation</i>
Central Falls	\$ 9,494,334	\$ 93,973,636	0.101	6.2%	\$ 1,849,203
Cranston	68,120,440	336,502,336	0.202	12.4%	3,705,234
Pawtucket	43,601,212	210,888,484	0.207	12.6%	3,784,181
Providence	156,059,828	177,235,969	0.881	53.7%	16,116,305
Woonsocket	27,659,330	187,333,969	0.148	9.0%	2,702,411
East Providence	27,035,842	270,372,249	0.100	6.1%	1,830,223
<b>Total</b>	<b>\$ 331,970,986</b>	<b>\$1,276,306,643</b>	<b>1.638</b>	<b>100.0%</b>	<b>\$ 29,987,557</b>

## Town Calculation

The same calculation is then performed for the ten towns in Providence County, which is shown on the next page.

**A. Tax Effort.** The calculation for towns within Providence County begins with the listing of each community's tax effort as reported by the towns and this is shown in column **A** of the table on the next page. The column lists each individual town's tax effort as reported and it shows the total for the towns' tax effort within Providence County.

**B. Calculate Per Capita Income Squared.** Column **B** of the table on the next page lists each community's calculated amount for per capita income squared and it totals the per capita income squared for towns within Providence County. This calculation is based on 60.0 percent of the 1990 census data for per capita income and 40.0 percent of the 2000 census data for per capita income, per Rhode Island General Law 45-13-1.

**C. Calculate "R".** Column **C** calculates the value of R, which is defined in Rhode Island General Law 45-13-1 as each town's tax effort, divided by per capita income squared for each town. The result is shown in column **C** of the table on the next page and is arrived at by dividing column **A** by column **B**.

**D. Calculate Percentage of "R".** Column **D** then calculates the percentage of R for each individual town compared to the total R for the towns in Providence County. The calculation divides each community's R-value in column **C** by the total of the Providence County R value shown as the total of column **C**.

**E. Allocation.** Column **E** then calculates the first allocation of the actual award to be made to each town. This is based on the total of all the towns tax effort divided by the tax effort of the county multiplied by the percentage of each town's "R" calculated in **D** multiplied by the total general revenue sharing appropriation of \$39.3 million allotted to Providence County that was previously calculated in the five counties allocation. This is the first calculation for each town's award.



## Providence County

<i>Towns</i>	<i>A</i> <i>Tax Effort</i>	<i>B</i> <i>Per Capita</i> <i>Income Sq.</i>	<i>C</i> <i>R</i>	<i>D</i> <i>Percent R</i>	<i>E</i> <i>First</i> <i>Allocation</i>
Burrillville	\$ 4,180,516	\$ 269,222,464	0.016	5.4%	\$ 501,619
Cumberland	14,288,996	421,727,296	0.034	11.7%	1,094,524
Foster	2,260,551	335,439,225	0.007	2.3%	217,699
Glocester	4,007,758	325,225,156	0.012	4.3%	398,082
Johnston	23,238,038	293,951,025	0.079	27.3%	2,553,759
Lincoln	10,018,438	480,881,041	0.021	7.2%	673,004
North Providence	19,847,207	375,468,129	0.053	18.3%	1,707,583
North Smithfield	5,582,621	391,683,681	0.014	4.9%	460,424
Scituate	4,879,005	496,264,729	0.010	3.4%	317,595
Smithfield	15,088,529	344,399,364	0.044	15.2%	1,415,272
<b>Total</b>	<b>\$ 103,391,659</b>	<b>\$3,734,262,110</b>	<b>0.289</b>	<b>100.0%</b>	<b>\$ 9,339,561</b>

## Maximum Entitlement Allocation

After the first allocation is calculated for the cities and towns in Providence County, a test must be performed to determine if any communities exceed the maximum entitlement allowable under Rhode Island General Law 45-13-1 (b). This was explained earlier in Step 4 Calculation of Maximum Entitlement.

The following two tables test to see if any of the cities or towns within Providence County exceeds the maximum entitlement. If there are any cities or towns that exceed the maximum entitlement, the excess distribution for these communities must be distributed to the remaining cities and towns proportionately through the same formula used to calculate the first allocation.

**A.** This column lists the first allocation that was calculated and shown in the previous table.

**B.** This column lists the Entitlement Limits that were previously calculated in Step 4.

**C.** This column determines if a community exceeds its maximum allowable entitlement. It takes the entitlement limit and subtracts the first allocation award, column **B** minus column **A**. If the difference, column **C**, results is a negative number then that community has exceeded its maximum entitlement and the difference must be distributed to the remaining communities proportionately through the same formula.

## Providence County

	<i>A</i>	<i>B</i>	<i>C</i>
<i>Cities</i>	<i>First Allocation</i>	<i>Entitlement Limits</i>	<i>Difference</i>
Central Falls	\$ 1,849,203	\$ 1,432,052	\$ (417,152)
Cranston	3,705,234	5,997,322	2,292,088
Pawtucket	3,784,181	5,519,845	1,735,664
Providence	16,116,305	13,135,563	(2,980,742)
Woonsocket	2,702,411	3,270,235	567,824
East Providence	1,830,223	3,683,629	1,853,406
<b>Total</b>	<b>\$ 29,987,557</b>		

## Providence County

	<i>A</i>	<i>B</i>	<i>C</i>
<i>Towns</i>	<i>First Allocation</i>	<i>Entitlement Limits</i>	<i>Difference</i>
Burrillville	\$ 501,619	\$ 1,195,091	\$ 693,472
Cumberland	1,094,524	2,408,946	1,314,421
Foster	217,699	323,362	105,663
Glocester	398,082	752,644	354,562
Johnston	2,553,759	2,133,173	(420,586)
Lincoln	673,004	1,581,098	908,093
North Providence	1,707,583	2,452,146	744,564
North Smithfield	460,424	803,335	342,911
Scituate	317,595	781,092	463,497
Smithfield	1,415,272	1,559,535	144,263
<b>Total</b>	<b>\$ 9,339,561</b>		



## Recalculate-Distributing Excess Entitlements

Once it is determined that there are communities within the county that exceed the maximum entitlement, the excess must be distributed to those communities that do not exceed the maximum entitlements. The calculation is the same except that the communities that exceed the maximum entitlement are left out of the second calculation, since they are capped at 145 percent of the average per capita statewide amount of the annual appropriation.

The following table redistributes the excess amount, which was the amount that the two cities of Central Falls and Providence exceeded the maximum entitlements. This total is shown in column *E* Distribute Excess.

Also note that the Central Falls and Providence total allocations are shown in column *F* and it is the entitlement limit calculated from the previous table.

### Cities

*A.* The tax effort is listed again for this calculation; however, the two cities of Central Falls and Providence are left out of the calculation, due to the fact that these cities will receive the maximum entitlement award shown in the previous table.

*B.* The per capita income is computed for the cities that do not exceed the maximum entitlement awards.

*C.* The calculation of R is computed for the cities that do not exceed the maximum entitlement awards.

*D.* The percentage of R is computed for the cities that do not exceed the maximum entitlement awards.

*E.* This column distributes the excess entitlements proportionately to the cities and towns that do not exceed the maximum entitlements. The calculation divides the total tax effort for the remaining cities that do not exceed the maximum entitlement by the total tax effort of all the cities and towns in Providence County that do not exceed the maximum entitlement and multiplies it by the percentage of R as calculated in the previous column.

*F.* This column is the total allocation for each city. It adds the first allocation previously calculated and the amount of the distribution of the excess, shown in column *E*, to arrive at the total allocation for FY 2009.

## Providence County

<i>Cities</i>	<i>A</i> <i>Tax Effort</i>	<i>B</i> <i>Per Capita</i> <i>Income Sq.</i>	<i>C</i> <i>R</i>	<i>D</i> <i>Percent R</i>	<i>E</i> <i>Distribute</i> <i>Excess</i>	<i>F</i> <i>Total</i> <i>Allocation</i>
Central Falls	\$ -	\$ -	-	-	\$ -	\$ 1,432,052
Cranston	68,120,440	336,502,336	0.202	30.8%	794,299	4,499,532
Pawtucket	43,601,212	210,888,484	0.207	31.5%	811,223	4,595,404
Providence	-	-	-	-	-	13,135,563
Woonsocket	27,659,330	187,333,969	0.148	22.5%	579,322	3,281,732
East Providence	27,035,842	270,372,249	0.100	15.2%	392,349	2,222,572
<b>Total</b>	<b>\$ 166,416,824</b>	<b>\$ 1,005,097,038</b>	<b>0.657</b>	<b>100.0%</b>	<b>\$ 2,577,192</b>	<b>\$ 29,166,855</b>

## **Recalculate-Distributing Excess Entitlements - Towns**

Providence County has one town, Johnston that exceeds its maximum allowable entitlement for FY 2009. The excess entitlement must be distributed to the remaining towns in the same manner as the cities' excess was distributed. The following table shows the distribution.

**A.** The tax effort is listed again for this calculation; however, the town of Johnston is left out of the calculation, due to the fact that it will receive the maximum entitlement award previously calculated and shown in the previous table.

**B.** The per capita income is computed for the towns that do not exceed the maximum entitlement awards.

**C.** The calculation of R is computed for the towns that do not exceed the maximum entitlement awards.

**D.** The percentage of R is computed for the towns that do not exceed the maximum entitlement awards.

**E.** This column distributes the excess entitlements proportionately to the cities and towns that do not exceed the maximum entitlements. The calculation divides the total tax effort for the remaining towns that do not exceed the maximum entitlement by the total tax effort of all the cities and towns in Providence County that do not exceed the maximum entitlement and multiplies it by the percentage of R as calculated in the previous column.

**F.** This column is the total allocation for each town. It adds the first allocation previously calculated and the amount of the distribution of the excess, shown in column **E**, to arrive at the total allocation for FY 2009.



## Providence County

<i>Towns</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>
	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>Distribute Excess</i>	<i>Total Allocation</i>
Burrillville	\$ 4,180,516	\$ 269,222,464	0.016	7.4%	\$ 91,758	\$ 593,377
Cumberland	14,288,996	421,727,296	0.034	16.1%	200,215	1,294,739
Foster	2,260,551	335,439,225	0.007	3.2%	39,822	257,521
Glocester	4,007,758	325,225,156	0.012	5.9%	72,819	470,901
Johnston	-	-	-	-	-	2,133,173
Lincoln	10,018,438	480,881,041	0.021	9.9%	123,109	796,113
North Providence	19,847,207	375,468,129	0.053	25.2%	312,358	2,019,941
North Smithfield	5,582,621	391,683,681	0.014	6.8%	84,223	544,647
Scituate	4,879,005	496,264,729	0.010	4.7%	58,096	375,691
Smithfield	15,088,529	344,399,364	0.044	20.9%	258,888	1,674,160
<b>Total</b>	<b>\$ 80,153,621</b>	<b>\$ 3,440,311,085</b>	<b>0.210</b>	<b>100.0%</b>	<b>\$ 1,241,288</b>	<b>\$ 10,160,263</b>

## Maximum Entitlement Allocation

After the second allocation is calculated for the cities and towns in Providence County, a test must be performed to determine if any communities exceed the maximum entitlement allowable under Rhode Island General Law 45-13-1 (b). This was explained earlier in Step 4 Calculation of Maximum Entitlement.

The following two tables test to see if any of the cities or towns within Providence County exceeds the maximum entitlement. If there are any cities or towns that exceed the maximum entitlement, the excess distribution for these communities must be distributed to the remaining cities and towns proportionately through the same formula used to calculate the first allocation.

**A.** This column lists the first allocation that was calculated and shown in the previous table.

**B.** This column lists the Entitlement Limits that were previously calculated in Step 4.

**C.** This column determines if a community exceeds its maximum allowable entitlement. It takes the entitlement limit and subtracts the first allocation award, column **B** minus column **A**. If the difference, column **C**, results is a negative number then that community has exceeded its maximum entitlement and the difference must be distributed to the remaining communities proportionately through the same formula.

## Providence County

	<i>A</i>	<i>B</i>	<i>C</i>
<i>Cities</i>	<i>Second Allocation</i>	<i>Entitlement Limits</i>	<i>Difference</i>
Central Falls	\$ 1,432,052	\$ 1,432,052	\$ -
Cranston	4,499,532	5,997,322	1,497,789
Pawtucket	4,595,404	5,519,845	924,441
Providence	13,135,563	13,135,563	-
Woonsocket	3,281,732	3,270,235	(11,498)
East Providence	2,222,572	3,683,629	1,461,057
<b>Total</b>	<b>\$ 29,166,855</b>	<b>\$ 33,038,645</b>	<b>\$ 3,871,790</b>

## Providence County

	<i>A</i>	<i>B</i>	<i>C</i>
<i>Towns</i>	<i>Second Allocation</i>	<i>Entitlement Limits</i>	<i>Difference</i>
Burrillville	\$ 593,377	\$ 1,195,091	\$ 601,714
Cumberland	1,294,739	2,408,946	1,114,206
Foster	257,521	323,362	65,841
Glocester	470,901	752,644	281,743
Johnston	2,133,173	2,133,173	-
Lincoln	796,113	1,581,098	784,985
North Providence	2,019,941	2,452,146	432,205
North Smithfield	544,647	803,335	258,688
Scituate	375,691	781,092	405,401
Smithfield	1,674,160	1,559,535	(114,625)
<b>Total</b>	<b>\$ 10,160,263</b>	<b>\$ 13,990,421</b>	<b>\$ 3,830,158</b>



## Recalculate-Distributing Excess Entitlements

Once it is determined that communities within the county still exceed the maximum entitlement, after the second calculation, the excess must be distributed to those communities that do not exceed the maximum entitlements. The calculation is the same except that the communities that exceed the maximum entitlement are left out of the third calculation, since they are capped at 145 percent of the average per capita statewide amount of the annual appropriation.

The following table redistributes the excess amount, which was the amount that the city of Woonsocket exceeded the maximum entitlement in the second calculation. This total is shown in column *E* Distribute Excess.

Also note that the Central Falls and Providence total allocations are shown in column *F* and it is the entitlement limit calculated from the previous table.

### Cities

*A.* The tax effort is listed again for this calculation; however, the cities of Woonsocket Central Falls and Providence are left out of the calculation, due to the fact that these cities will receive the maximum entitlement award shown in the previous table.

*B.* The per capita income is computed for the cities that do not exceed the maximum entitlement awards.

*C.* The calculation of R is computed for the cities that do not exceed the maximum entitlement awards.

*D.* The percentage of R is computed for the cities that do not exceed the maximum entitlement awards.

*E.* This column distributes the excess entitlements proportionately to the cities and towns that do not exceed the maximum entitlements. The calculation divides the total tax effort for the remaining cities that do not exceed the maximum entitlement by the total tax effort of all the cities and towns in Providence County that do not exceed the maximum entitlement and multiplies it by the percentage of R as calculated in the previous column.

*F.* This column is the total allocation for each city. It adds the second allocation previously calculated and the amount of the distribution of the excess, shown in column *E*, to arrive at the total allocation for FY 2009.

## Providence County

<i>Cities</i>	<i>A</i> <i>Tax Effort</i>	<i>B</i> <i>Per Capita</i> <i>Income Sq.</i>	<i>C</i> <i>R</i>	<i>D</i> <i>Percent R</i>	<i>E</i> <i>Distribute</i> <i>Excess</i>	<i>F</i> <i>Total</i> <i>Allocation</i>
Central Falls	\$ -	\$ -	-	-	\$ -	\$ 1,432,052
Cranston	68,120,440	336,502,336	0.202	39.8%	34,136	4,533,668
Pawtucket	43,601,212	210,888,484	0.207	40.6%	34,863	4,630,267
Providence	-	-	-	-	-	13,135,563
Woonsocket	-	-	-	-	-	3,270,235
East Providence	27,035,842	270,372,249	0.100	19.6%	16,861	2,239,433
<b>Total</b>	<b>\$ 138,757,494</b>	<b>\$ 817,763,069</b>	<b>0.509</b>	<b>100.0%</b>	<b>\$ 85,860</b>	<b>\$ 29,241,218</b>

## Recalculate-Distributing Excess Entitlements

Once it is determined that communities within the county still exceed the maximum entitlement, after the second calculation, the excess must be distributed to those communities that do not exceed the maximum entitlements. The calculation is the same except that the communities that exceed the maximum entitlement are left out of the third calculation, since they are capped at 145 percent of the average per capita statewide amount of the annual appropriation.

The following table redistributes the excess amount, which was the amount that the town of Smithfield exceeded the maximum entitlement in the second calculation. This total is shown in column *E* Distribute Excess.

Also note that the town of Johnston's total allocation is shown in column *F* and it is the entitlement limit calculated from the previous table.

### Towns

*A.* The tax effort is listed again for this calculation; however, the towns of Johnston and Smithfield are left out of the calculation, due to the fact that these towns will receive the maximum entitlement award shown in the previous table.

*B.* The per capita income is computed for the cities that do not exceed the maximum entitlement awards.

*C.* The calculation of R is computed for the cities that do not exceed the maximum entitlement awards.

*D.* The percentage of R is computed for the cities that do not exceed the maximum entitlement awards.

*E.* This column distributes the excess entitlements proportionately to the cities and towns that do not exceed the maximum entitlements. The calculation divides the total tax effort for the remaining cities that do not exceed the maximum entitlement by the total tax effort of all the cities and towns in Providence County that do not exceed the maximum entitlement and multiplies it by the percentage of R as calculated in the previous column.

*F.* This column is the total allocation for each city. It adds the second allocation previously calculated and the amount of the distribution of the excess, shown in column *E*, to arrive at the total allocation for FY 2009.



## Providence County

<i>Towns</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>
	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>Distribute Excess</i>	<i>Total Allocation</i>
Burrillville	\$ 4,180,516	\$ 269,222,464	0.016	9.3%	\$ 3,761	\$ 597,138
Cumberland	14,288,996	421,727,296	0.034	20.4%	8,206	1,302,945
Foster	2,260,551	335,439,225	0.007	4.1%	1,632	259,153
Glocester	4,007,758	325,225,156	0.012	7.4%	2,984	473,886
Johnston	-	-	-	-	-	2,133,173
Lincoln	10,018,438	480,881,041	0.021	12.5%	5,046	801,159
North Providence	19,847,207	375,468,129	0.053	31.8%	12,802	2,032,743
North Smithfield	5,582,621	391,683,681	0.014	8.6%	3,452	548,099
Scituate	4,879,005	496,264,729	0.010	5.9%	2,381	378,072
Smithfield	-	344,399,364	-	0.0%	-	1,559,535
<b>Total</b>	<b>\$ 65,065,092</b>	<b>\$ 3,440,311,085</b>	<b>0.166</b>	<b>100.0%</b>	<b>\$ 40,263</b>	<b>\$ 10,085,902</b>

## **Final Calculation**

The final calculation for the General Revenue Sharing program includes the distribution of the dedicated 0.10 percent of all net video lottery terminal income up to a maximum of \$10.0 million to non-distressed communities based on the proportion of the general revenue sharing distribution for that year.

The following two pages show that calculation for the cities and towns within Providence County.

**A.** Column *A* shows the amount based on the calculations for the General Revenue Sharing program.

**B.** Column *B* shows the amount of the dedicated state share of the video lottery terminal income that is disbursed proportionately based on the general revenue sharing distribution to all communities that do not qualify for the distressed communities program.

**C.** Column *C* summarizes the two amounts, the original FY 2009 enacted payment to each community within the county.

**D.** Column *D* illustrates the FY 2009 final payment to each community within the county, which reflects a proportional reduction from the enacted budget.

## Providence County

<i>Cities</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>
	<i>Total Allocation</i>	<i>Dedicated Video Lottery Terminal Income</i>	<i>FY 2009 Enacted</i>	<i>FY 2009 Ratable Reduction</i>
Central Falls	\$ 1,432,052	\$ -	\$ 1,432,052	\$ 649,611
Cranston	4,533,668	66,014	4,599,682	2,086,520
Pawtucket	4,630,267	-	4,630,267	2,100,394
Providence	13,135,563	-	13,135,563	5,958,590
Woonsocket	3,270,235	-	3,270,235	1,483,453
East Providence	2,239,433	32,608	2,272,041	1,030,650
<b>Total</b>	<b>\$ 29,241,218</b>	<b>\$ 98,622</b>	<b>\$ 29,339,840</b>	<b>\$ 13,309,218</b>

## Providence County

<i>Towns</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>
	<i>Total Allocation</i>	<i>Dedicated Video Lottery Terminal Income</i>	<i>Total Payment</i>	<i>FY 2009 Ratable Reduction</i>
Burrillville	\$ 597,138	\$ -	\$ 597,138	\$ 270,875
Cumberland	1,302,945	18,972	1,321,917	599,652
Foster	259,153	3,773	262,927	119,270
Glocester	473,886	6,900	480,786	218,095
Johnston	2,133,173	31,061	2,164,234	981,746
Lincoln	801,159	11,665	812,824	368,715
North Providence	2,032,743	-	2,032,743	922,098
North Smithfield	548,099	7,981	556,080	252,250
Scituate	378,072	5,505	383,577	173,999
Smithfield	1,559,535	22,708	1,582,243	717,741
<b>Total</b>	<b>\$ 10,085,902</b>	<b>\$ 108,566</b>	<b>\$ 10,194,467</b>	<b>\$ 4,624,442</b>



## Washington County

The calculation for Washington County is performed in the same manner except that there are no cities within Washington County therefore separate calculations are not required, and only one table is shown on the following page.

**A. Tax Effort.** The calculation for towns within Washington County begins with the listing of each community's tax effort as reported by the towns and this is shown in column **A** of the table on the next page. The column lists each individual town's tax effort as reported and it shows the total for the towns' tax effort within Washington County.

**B. Calculate Per Capita Income Squared.** Column **B** of the table on the next page lists each community's calculated amount for per capita income squared and it totals the per capita income squared for towns within Washington County. This calculation is based on 60.0 percent of the 1990 census data for per capita income and 40.0 percent of the 2000 census data for per capita income, per Rhode Island General Law 45-13-1.

**C. Calculate "R".** Column **C** calculates the value of R, which is defined in Rhode Island General Law 45-13-1 as each town's tax effort, divided by per capita income squared for each town. This amount is shown in column **C** of the table on the next page. The result is calculated by dividing column **A** by column **B**, and the column totals the Washington County value of R.

**D. Calculate Percentage of "R".** Column **C** then calculates the percentage of R for each individual town compared to the total R for the towns in Washington County.

**E. Town Allocation.** Column **E** then calculates the first allocation of the actual award to be made to each town. This is based on the percentage of each town's "R" calculated in **D** compared to the total "R" for the Washington County, multiplied by the total general revenue sharing appropriation of \$3.8 million allotted to Washington County that was previously calculated in the five counties allocation. This is the first calculation for each town's award.

## Washington County

<i>Towns</i>	<i>A</i> <i>Tax Effort</i>	<i>B</i> <i>Per Capita</i> <i>Income Sq.</i>	<i>C</i> <i>R</i>	<i>D</i> <i>Percent R</i>	<i>E</i> <i>First</i> <i>Allocation</i>
Charlestown	\$ 5,444,784	\$ 386,633,569	0.014	0.09	\$ 336,594
Exeter	1,175,151	375,855,769	0.003	0.0	74,730
Hopkinton	2,510,429	321,843,600	0.008	0.0	186,435
Narragansett	14,041,653	460,917,961	0.030	0.2	728,148
North Kingstown	15,128,297	492,218,596	0.031	0.2	734,611
Richmond	1,774,043	346,369,321	0.005	0.0	122,419
South Kingstown	11,524,845	328,551,876	0.035	0.2	838,410
Westerly	9,930,797	379,548,324	0.026	0.2	625,378
New Shoreham	2,903,472	379,548,324	0.008	0.0	119,672
<b>Total</b>	<b>\$ 64,433,471</b>	<b>\$3,471,487,340</b>	<b>0.160</b>	<b>1.0</b>	<b>\$ 3,766,399</b>

## Maximum Entitlement Allocation

After the first allocation is calculated for the towns in Washington County, a test must be performed to determine if any communities exceed the maximum entitlement allowable under Rhode Island General Law 45-13-1 (b). This was explained earlier in Step 4 Calculation of Maximum Entitlement.

The following table tests to see if any of the towns within Washington County exceeds the maximum entitlement. If there are any towns that exceed the maximum entitlement, the excess distribution for these communities must be distributed to the remaining towns proportionately through the same formula used to calculate the first allocation.

**A.** This column lists the first allocation that was calculated and shown in the previous table.

**B.** This column lists the Entitlement Limits that were previously calculated in Step 4.

**C.** This column determines if a community exceeds its maximum allowable entitlement. It takes the entitlement limit and subtracts the first allocation award, column **B** minus column **A**. If the difference, column **C**, results is a negative number then that community has exceeded its maximum entitlement and the difference must be distributed to the remaining communities through the same formula.



## Washington County

<i><b>Towns</b></i>	<i><b>A</b></i>	<i><b>B</b></i>	<i><b>C</b></i>
	<i><b>First Allocation</b></i>	<i><b>Entitlement Limits</b></i>	<i><b>Difference</b></i>
Charlestown	\$ 336,594	\$ 594,595	\$ 258,001
Exeter	74,730	457,352	382,621
Hopkinton	186,435	592,855	406,419
Narragansett	728,148	1,237,838	509,690
North Kingstown	734,611	1,991,768	1,257,158
Richmond	122,419	546,401	423,982
South Kingstown	838,410	2,112,443	1,274,033
Westerly	625,378	1,737,558	1,112,180
New Shoreham	119,672	76,414	(43,258)
<b>Total</b>	<b>\$ 3,766,399</b>		

## **Recalculate-Distributing Excess Entitlements**

Washington County has one town, New Shoreham, that exceeds its maximum allowable entitlement for FY 2009. The excess entitlement must be distributed to the communities that do not exceed the maximum entitlements. The calculation is the same except that the communities that exceed the maximum entitlement are left out of the second calculation, since they are capped at 145 percent of the average per capita statewide amount of the annual appropriation.

**A.** The tax effort is listed again for this calculation; however, the town of New Shoreham is left out of the calculation, due to the fact that it will receive the maximum entitlement award previously calculated and shown in the previous table.

**B.** The per capita income is computed for the towns that do not exceed the maximum entitlement awards.

**C.** The calculation of R is computed for the towns that do not exceed the maximum entitlement awards.

**D.** The percentage of R is computed for the towns that do not exceed the maximum entitlement awards.

**E.** This column distributes the excess entitlements proportionately to the towns that do not exceed the maximum entitlements. The calculation divides the total tax effort for the remaining towns that do not exceed the maximum entitlement by the total tax effort of all the towns in Washington County that do not exceed the maximum entitlement and multiplies it by the percentage of R as calculated in the previous column.

**F.** This column is the total allocation for each town. It adds the first allocation previously calculated and the amount of the distribution of the excess, shown in column **E**, to arrive at the total allocation for FY 2009.

## Washington County

<i>Towns</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>
	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>Distribute Excess</i>	<i>Total Allocation</i>
Charlestown	\$ 5,444,784	\$ 386,633,569	0.014	9.2%	\$ 3,993	\$ 340,587
Exeter	1,175,151	375,855,769	0.003	2.0%	886	75,617
Hopkinton	2,510,429	321,843,600	0.008	5.1%	2,212	188,647
Narragansett	14,041,653	460,917,961	0.030	20.0%	8,638	736,786
North Kingstown	15,128,297	492,218,596	0.031	20.1%	8,714	743,325
Richmond	1,774,043	346,369,321	0.005	3.4%	1,452	123,872
South Kingstown	11,524,845	328,551,876	0.035	23.0%	9,946	848,356
Westerly	9,930,797	379,548,324	0.026	17.1%	7,418	632,796
New Shoreham	-	-	-	-	-	76,414
<b>Total</b>	<b>\$ 61,529,999</b>	<b>\$ 3,091,939,016</b>	<b>0.153</b>	<b>100.0%</b>	<b>\$ 43,259</b>	<b>\$ 3,766,400</b>

## **Final Calculation**

The final calculation for the General Revenue Sharing program includes the distribution of the dedicated 0.10 percent of all net video lottery terminal income up to a maximum of \$10.0 million to non-distressed communities based on the proportion of the general revenue sharing distribution for that year.

The following page shows that calculation for the towns within Washington county.

**A.** Column *A* shows the amount based on the calculations for the General Revenue Sharing program.

**B.** Column *B* shows the amount of the dedicated state share of the video lottery terminal income that is disbursed proportionately based on the general revenue sharing distribution to all communities that do not qualify for the distressed communities program.

**C.** Column *C* summarizes the two amounts; the original FY 2009 enacted payment to each community within the county.

**D.** Column *D* illustrates the FY 2009 final payment to each community within the county, which reflects a proportional reduction from the enacted budget.

## Washington County

<i>Towns</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>
	<i>Total Allocation</i>	<i>Dedicated Video Lottery Terminal Income</i>	<i>FY 2009 Enacted</i>	<i>FY 2009 Ratable Reduction</i>
Charlestown	\$ 340,587	\$ 4,959	\$ 345,546	\$ 156,748
Exeter	75,617	1,101	76,718	34,801
Hopkinton	188,647	2,747	191,394	86,821
Narragansett	736,786	10,728	747,514	339,089
North Kingstown	743,325	10,823	754,148	342,099
Richmond	123,872	1,804	125,675	57,009
South Kingstown	848,356	12,353	860,708	390,437
Westerly	632,796	9,214	642,010	291,230
New Shoreham	76,414	1,113	77,527	35,168
<b>Total</b>	<b>\$ 3,766,400</b>	<b>\$ 54,842</b>	<b>3,821,241</b>	<b>1,733,402</b>

## Newport County

The general revenue sharing calculation for Newport County is divided into two calculations, one for the city of Newport and one for the five towns within the county.

Due to the fact that there is only one city in Newport County, the City of Newport receives its award based on the city's percentage of tax effort compared to the county's total tax effort multiplied by the general revenue sharing appropriation of \$3.7 million allotted to Newport County that was previously calculated in the five counties allocation. This is shown in the table on the next page.

**A. Tax Effort.** The calculation for towns within Newport County begins with the listing of each community's tax effort as reported by the towns and this is shown in column **A** of the table on the next page. The column lists each individual town's tax effort as reported and it shows the total for the towns' tax effort within Newport County.

**B. Calculate Per Capita Income Squared.** Column **B** of the table on the next page lists each community's calculated amount for per capita income squared and it totals the per capita income squared for towns within Newport County. This calculation is based on 60.0 percent of the 1990 census data for per capita income and 40.0 percent of the 2000 census data for per capita income, per Rhode Island General Law 45-13-1.

**C. Calculate "R".** Column **C** calculates the value of R, which is defined in Rhode Island General Law 45-13-1 as each town's tax effort, divided by per capita income squared for each town. This amount is shown in column **C** of the table on the next page. The result is calculated by dividing column **A** by column **B**, and the column totals the Newport County value of R.

**D. Calculate Percentage of "R".** Column **D** then calculates the percentage of R for each individual town compared to the total R for the towns in Newport County.

**E. Allocation.** Column **E** then calculates the first allocation of the actual award to be made to each town. This is based on the total percentage of each town's "R" calculated in **D** compared to the total "R" for the Newport County, multiplied by the total general revenue sharing appropriation of \$3.7 million allotted to Newport County that was previously calculated in the five counties allocation less the amount awarded to the City of Newport. This is the first calculation for each town's award.

## Newport County

	A	B	C	D	E
<i>City</i>	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>First Allocation</i>
Newport	\$ 28,772,548	\$ -	-	-	\$ 1,542,281
<b>Total</b>	<b>\$ 28,772,548</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 1,542,281</b>

	A	B	C	D	E
<i>Towns</i>	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>First Allocation</i>
Jamestown	\$ 4,218,755	\$ 804,913,641	0.005	5.29%	\$ 124,382
Little Compton	2,396,746	573,363,025	0.004	4.2%	88,240
Middletown	13,381,916	342,213,001	0.039	39.4%	814,944
Portsmouth	11,332,663	440,076,484	0.026	26.0%	546,314
Tiverton	8,131,134	326,741,776	0.025	25.1%	541,341
<b>Total</b>	<b>\$ 39,461,214</b>	<b>\$2,487,307,927</b>	<b>0.099</b>	<b>100.0%</b>	<b>\$ 2,115,221</b>

## Maximum Entitlement Allocation

After the first allocation is calculated for the communities in Newport County, a test must be performed to determine if any communities exceed the maximum entitlement allowable under Rhode Island General Law 45-13-1 (b). This was explained earlier in Step 4 Calculation of Maximum Entitlement.

The following table tests to see if any of the communities within Newport County exceeds the maximum entitlement. If there are communities that exceed the maximum entitlement, the excess distribution for these communities must be distributed to the remaining communities proportionately through the same formula used to calculate the first allocation.

**A.** This column lists the first allocation that was calculated and shown in the previous table.

**B.** This column lists the Entitlement Limits that were previously calculated in Step 4.

**C.** This column determines if a community exceeds its maximum allowable entitlement. It takes the entitlement limit and subtracts the first allocation award, column **B** minus column **A**. If the difference, column **C**, results is a negative number then that community has exceeded its maximum entitlement and the difference must be distributed to the remaining communities through the same formula.



## Newport County

	<i>A</i>	<i>B</i>	<i>C</i>
<i>City</i>	<i>First Allocation</i>	<i>Entitlement Limits</i>	<i>Difference</i>
Newport	\$ 1,542,281	\$ 2,003,041	\$ 460,761
<b>Total</b>	<b>\$ 1,542,281</b>		

	<i>A</i>	<i>B</i>	<i>C</i>
<i>Towns</i>	<i>First Allocation</i>	<i>Entitlement Limits</i>	<i>Difference</i>
Jamestown	\$ 124,382	\$ 425,348	\$ 300,966
Little Compton	88,240	271,839	183,598
Middletown	814,944	1,311,453	496,509
Portsmouth	546,314	1,297,456	751,143
Tiverton	541,341	1,154,539	613,198
<b>Total</b>	<b>\$ 2,115,221</b>		

## Recalculate-Distributing Excess Entitlements

Newport County did not have any communities that exceeded their maximum allowable entitlement for FY 2009. Therefore no recalculation is required to distribute any excess entitlement funds in this county. Note that column *E* Distribute Excess in the following table does not have any amounts shown in it. The first allocation previously computed becomes the final allocation for FY 2009 as shown in column *F* of the following table.

## Newport County

	A	B	C	D	E	F
<i>City</i>	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>Distribute Excess</i>	<i>Total Allocation</i>
Newport	\$ 27,949,463	\$ -	-	-	\$ -	\$ 1,542,281
<b>Total</b>	<b>\$ 27,949,463</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 1,542,281</b>

	A	B	C	D	E	F
<i>Towns</i>	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>Distribute Excess</i>	<i>Total Allocation</i>
Jamestown	\$ 4,108,725	\$ 622,003,600	0.007	0.06	\$ -	\$ 124,382
Little Compton	2,237,172	516,243,841	0.004	0.04	-	88,240
Middletown	12,638,330	304,432,704	0.042	0.40	-	814,944
Portsmouth	10,759,225	398,042,401	0.027	0.26	-	546,314
Tiverton	7,096,678	302,481,664	0.023	0.23	-	541,341
<b>Total</b>	<b>\$ 64,789,593</b>	<b>\$ 2,143,204,210</b>	<b>0.103</b>	<b>1.00</b>	<b>\$ -</b>	<b>\$ 2,115,221</b>

## **Final Calculation**

The final calculation for the General Revenue Sharing program includes the distribution of the dedicated 0.10 percent of all net video lottery terminal income up to a maximum of \$10.0 million to non-distressed communities based on the proportion of the general revenue sharing distribution for that year.

The following page shows that calculation for the cities and towns within Newport county.

**A.** Column *A* shows the amount based on the calculations for the General Revenue Sharing program.

**B.** Column *B* shows the amount of the dedicated state share of the video lottery terminal income that is disbursed proportionately based on the general revenue sharing distribution to all communities that do not qualify for the distressed communities program.

**C.** Column *C* summarizes the two amounts; the original FY 2009 enacted payment to each community within the county.

**D.** Column *D* illustrates the FY 2009 final payment to each community within the county, which reflects a proportional reduction from the enacted budget.

## Newport County

	A		B		C		D
			<i>Dedicated Video Lottery Terminal</i>		<i>FY 2009 Enacted</i>		<i>FY 2009 Ratable Reduction</i>
<i>Cities</i>	<i>Total Allocation</i>		<i>Income</i>				
Newport	\$ 1,542,281	\$	22,457	\$	1,564,738	\$	709,801
<b>Total</b>	<b>\$ 1,542,281</b>	<b>\$</b>	<b>22,457</b>	<b>\$</b>	<b>1,564,738</b>	<b>\$</b>	<b>709,801</b>

	A		B		C		D
			<i>Dedicated Video Lottery Terminal</i>		<i>FY 2009 Enacted</i>		<i>FY 2009 Ratable Reduction</i>
<i>Towns</i>	<i>Total Allocation</i>		<i>Income</i>				
Jamestown	\$ 124,382	\$	1,783	\$	126,165	\$	57,231
Little Compton	88,240		1,287		89,527		40,612
Middletown	814,944		11,909		826,854		375,080
Portsmouth	546,314		7,961		554,275		251,432
Tiverton	541,341		7,859		549,200		249,129
<b>Total</b>	<b>\$ 2,115,221</b>	<b>\$</b>	<b>30,799</b>	<b>\$</b>	<b>2,146,020</b>	<b>\$</b>	<b>973,484</b>

## Kent County Calculation

The general revenue sharing calculation for Kent County is divided into two calculations, one for the city of Warwick and one for the four towns within the county.

Due to the fact that there is only one city in Kent County, the City of Warwick receives its award based on the city's percentage of tax effort compared to the county's total tax effort multiplied by the general revenue sharing appropriation of \$6.5 million allotted to Kent County that was previously calculated in the five counties allocation. This is shown in the table on the next page.

**A. Tax Effort.** The calculation for towns within Kent County begins with the listing of each community's tax effort as reported by the towns and this is shown in column *A* of the table on the next page. The column lists each individual town's tax effort as reported and it shows the total for the towns' tax effort within Kent County.

**B. Calculate Per Capita Income Squared.** Column *B* of the table on the next page lists each community's calculated amount for per capita income squared and it totals the per capita income squared for towns within Kent County. This calculation is based on 60.0 percent of the 1990 census data for per capita income and 40.0 percent of the 2000 census data for per capita income, per Rhode Island General Law 45-13-1.

**C. Calculate "R".** Column *C* calculates the value of R, which is defined in Rhode Island General Law 45-13-1 as each town's tax effort, divided by per capita income squared for each town. This amount is shown in column *C* of the table on the next page. The result is calculated by dividing column *A* by column *B*, and the column totals the Kent County value of R.

**D. Calculate Percentage of "R".** Column *D* then calculates the percentage of R for each individual town compared to the total R for the towns in Kent County.

**E. Allocation.** Column *E* then calculates the first allocation of the actual award to be made to each town. This is based on the percentage of each town's "R" calculated in *D* compared to the total "R" for the Kent County, multiplied by the total general revenue sharing appropriation of \$6.5 million allotted to Kent County that was previously calculated in the five counties allocation, less the amount awarded to the City of Warwick. This is the first calculation for each town's award.

## Kent County

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>
<i>City</i>	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>First Allocation</i>
Warwick	\$ 65,802,840	\$ -	-	-	\$ 4,069,649
<b>Total</b>	<b>\$ 65,802,840</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 4,069,649</b>

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>
<i>Towns</i>	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>First Allocation</i>
Coventry	\$ 12,385,652	\$ 308,915,776	0.040	34.9%	\$ 847,389
East Greenwich	6,772,722	969,388,225	0.007	6.1%	147,662
West Greenwich	3,498,757	396,527,569	0.009	7.7%	186,485
West Warwick	16,591,678	281,467,729	0.059	51.3%	1,245,850
<b>Total</b>	<b>\$ 105,051,649</b>	<b>\$1,956,299,299</b>	<b>0.115</b>	<b>100.0%</b>	<b>\$ 2,427,386</b>

## Maximum Entitlement Allocation

After the first allocation is calculated for the communities in Kent County, a test must be performed to determine if any communities exceed the maximum entitlement allowable under Rhode Island General Law 45-13-1 (b). This was explained earlier in Step 4 Calculation of Maximum Entitlement.

The following table tests to see if any of the communities within Kent County exceeds the maximum entitlement. If there are communities that exceed the maximum entitlement, the excess distribution for these communities must be distributed to the remaining communities proportionately through the same formula used to calculate the first allocation.

**A.** This column lists the first allocation that was calculated and shown in the previous table.

**B.** This column lists the Entitlement Limits that were previously calculated in Step 4.

**C.** This column determines if a community exceeds its maximum allowable entitlement. It takes the entitlement limit and subtracts the first allocation award, column **B** minus column **A**. If the difference, column **C**, results is a negative number then that community has exceeded its maximum entitlement and the difference must be distributed to the remaining communities through the same formula.



## Kent County

	<i>A</i>	<i>B</i>	<i>C</i>
<i>City</i>	<i>First Allocation</i>	<i>Entitlement Limits</i>	<i>Difference</i>
Warwick	\$ 4,069,649	\$ 6,492,048	\$ 2,422,399
<b>Total</b>	<b>\$ 4,069,649</b>		

	<i>A</i>	<i>B</i>	<i>C</i>
<i>Towns</i>	<i>First Allocation</i>	<i>Entitlement Limits</i>	<i>Difference</i>
Coventry	\$ 847,389	\$ 2,547,248	\$ 1,699,859
East Greenwich	147,662	979,618	831,956
West Greenwich	186,485	384,720	198,235
West Warwick	1,245,850	2,238,035	992,185
<b>Total</b>	<b>\$ 2,427,386</b>		

## Recalculate-Distributing Excess Entitlements

Kent County did not have any communities that exceeded their maximum allowable entitlement for FY 2009. Therefore no recalculation is required to distribute any excess entitlement funds in this county. Note that column *E* Distribute Excess in the following table does not have any amounts shown in it. The first allocation previously computed becomes the final allocation for FY 2009 as shown in column *F* of the following table.

## Kent County

	A	B	C	D	E	F
<i>City</i>	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>Distribute Excess</i>	<i>Total Allocation</i>
Warwick	\$ 65,802,840	\$ -	-	-	\$ -	\$ 4,069,649
<b>Total</b>	<b>\$ 65,802,840</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 4,069,649</b>

	A	B	C	D	E	F
<i>Towns</i>	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>Distribute Excess</i>	<i>Total Allocation</i>
Coventry	\$ 12,385,652	\$ 283,046,976	0.044	35.2%	\$ -	\$ 847,389
East Greenwich	6,772,722	893,531,664	0.008	6.1%	-	147,662
West Greenwich	3,498,757	358,723,600	0.010	7.8%	-	186,485
West Warwick	16,591,678	262,375,204	0.063	50.9%	-	1,245,850
<b>Total</b>	<b>\$ 105,051,649</b>	<b>\$ 1,797,677,444</b>	<b>0.124</b>	<b>100.0%</b>	<b>\$ -</b>	<b>\$ 2,427,386</b>

## Final Calculation

The final calculation for the General Revenue Sharing program includes the distribution of the dedicated 0.10 percent of all net video lottery terminal income up to a maximum of \$10.0 million to non-distressed communities based on the proportion of the general revenue sharing distribution for that year.

The following page shows that calculation for the cities and towns within Kent county.

**A.** Column *A* shows the amount based on the calculations for the General Revenue Sharing program.

**B.** Column *B* shows the amount of the dedicated state share of the video lottery terminal income that is disbursed proportionately based on the general revenue sharing distribution to all communities that do not qualify for the distressed communities program.

**C.** Column *C* summarizes the two amounts; the original FY 2009 enacted payment to each community within the county.

**D.** Column *D* illustrates the FY 2009 final payment to each community within the county, which reflects a proportional reduction from the enacted budget.

## Kent County

<i>City</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>
	<i>Total Allocation</i>	<i>Dedicated Video Lottery Terminal Income</i>	<i>FY 2009 Enacted</i>	<i>FY 2009 Ratable Reduction</i>
Warwick	\$ 4,069,649	\$ 59,257	\$ 4,128,906	\$ 1,872,966
<b>Total</b>	<b>\$ 4,069,649</b>	<b>\$ 59,257</b>	<b>\$ 4,128,906</b>	<b>\$ 1,872,966</b>

<i>Towns</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>
	<i>Total Allocation</i>	<i>Dedicated Video Lottery Terminal Income</i>	<i>FY 2009 Enacted</i>	<i>FY 2009 Ratable Reduction</i>
Coventry	\$ 847,389	\$ 12,339	\$ 859,728	\$ 389,992
East Greenwich	147,662	2,150	149,812	67,958
West Greenwich	186,485	2,715	189,201	85,826
West Warwick	1,245,850	-	1,245,850	565,146
<b>Total</b>	<b>\$ 2,427,386</b>	<b>\$ 17,204</b>	<b>2,444,590</b>	<b>1,108,922</b>

## Bristol County Calculation

The general revenue sharing calculation for Bristol County has one calculation for the three towns within the county. There are no cities in Bristol County; therefore, only one calculation is required.

**A. Tax Effort.** The calculation for towns within Bristol County begins with the listing of each community's tax effort as reported by the towns and this is shown in column **A** of the table on the next page. The column lists each individual town's tax effort as reported and it shows the total for the towns; tax effort within Bristol County.

**B. Calculate Per Capita Income Squared.** Column **B** of the table on the next page lists each community's calculated amount for per capita income squared and it totals the per capita income squared for towns within Bristol County. This calculation is based on 60.0 percent of the 1990 census data for per capita income and 40.0 percent of the 2000 census data for per capita income, per Rhode Island General Law 45-13-1.

**C. Calculate "R".** Column **C** calculates the value of R, which is defined in Rhode Island General Law 45-13-1 as each town's tax effort, divided by per capita income squared for each town. This amount is shown in column **C** of the table on the next page. The result is calculated by dividing column **A** by column **B**, and the column totals the Bristol County value of R.

**D. Calculate Percentage of "R".** Column **D** then calculates the percentage of R for each individual town compared to the total R for the towns in Bristol County.

**E. Allocation.** Column **E** then calculates the first allocation of the actual award to be made to each town. This is based on the percentage of each town's "R" calculated in **D** compared to the total "R" for the Bristol County, multiplied by the total general revenue sharing appropriation of \$1.5 million allotted to Bristol County that was previously calculated in the five counties allocation. This is the first calculation for each town's award.

## Bristol County

<i>Towns</i>	<i>A</i> <i>Tax Effort</i>	<i>B</i> <i>Per Capita</i> <i>Income Sq.</i>	<i>C</i> <i>R</i>	<i>D</i> <i>Percent R</i>	<i>E</i> <i>First</i> <i>Allocation</i>
Barrington	\$ 8,984,186	\$ 860,307,561	0.010	14.0%	\$ 203,246
Bristol	12,412,980	291,658,084	0.043	57.1%	828,323
Warren	7,084,397	328,769,424	0.022	28.9%	419,381
<b>Total</b>	<b>\$ 28,481,563</b>	<b>\$1,480,735,069</b>	<b>0.075</b>	<b>100.0%</b>	<b>\$ 1,450,951</b>

## Maximum Entitlement Allocation

After the first allocation is calculated for the communities in Bristol County, a test must be performed to determine if any communities exceed the maximum entitlement allowable under Rhode Island General Law 45-13-1 (b). This was explained earlier in Step 4 Calculation of Maximum Entitlement.

The following table tests to see if any of the communities within Bristol County exceeds the maximum entitlement. If there are communities that exceed the maximum entitlement, the excess distribution for these communities must be distributed to the remaining towns proportionately through the same formula used to calculate the first allocation.

**A.** This column lists the first allocation that was calculated and shown in the previous table.

**B.** This column lists the Entitlement Limits that were previously calculated in Step 4.

**C.** This column determines if a community exceeds its maximum allowable entitlement. It takes the entitlement limit and subtracts the first allocation award, column **B** minus column **A**. If the difference, column **C**, results is a negative number then that community has exceeded its maximum entitlement and the difference must be distributed to the remaining communities through the same formula.



## Bristol County

	<i>A</i>	<i>B</i>	<i>C</i>
<i>Towns</i>	<i>Allocation</i>	<i>Entitlement Limits</i>	<i>Difference</i>
Barrington	\$ 203,246	\$ 1,272,489	\$ 1,069,243
Bristol	828,323	1,699,956	871,633
Warren	419,381	859,473	440,092
<b>Total</b>	<b>\$ 1,450,951</b>		

## Recalculate-Distributing Excess Entitlements

Bristol County did not have any communities that exceeded their maximum allowable entitlement for FY 2009. Therefore no recalculation is required to distribute any excess entitlement funds in this county. Note that column *E* Distribute Excess in the following table does not have any amounts shown in it. The first allocation previously computed becomes the final allocation for FY 2009 as shown in column *F* of the following table.

## Bristol County

<i>Towns</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>
	<i>Tax Effort</i>	<i>Per Capita Income Sq.</i>	<i>R</i>	<i>Percent R</i>	<i>Distribute Excess</i>	<i>Total Allocation</i>
Barrington	\$ 8,984,186	\$ 860,307,561	0.010	14.0%	-	\$ 203,246
Bristol	12,412,980	291,658,084	0.043	57.1%	-	828,323
Warren	7,084,397	328,769,424	0.022	28.9%	-	419,381
<b>Total</b>	<b>\$ 28,481,563</b>	<b>\$ 1,480,735,069</b>	<b>0.075</b>	<b>100.0%</b>	<b>-</b>	<b>\$ 1,450,951</b>

## Final Calculation

The final calculation for the General Revenue Sharing program includes the distribution of the dedicated 0.10 percent of all net video lottery terminal income up to a maximum of \$10.0 million to non-distressed communities based on the proportion of the general revenue sharing distribution for that year.

The following page shows that calculation for the cities and towns within Bristol county.

**A.** Column *A* shows the amount based on the calculations for the General Revenue Sharing program.

**B.** Column *B* shows the amount of the dedicated state share of the video lottery terminal income that is disbursed proportionately based on the general revenue sharing distribution to all communities that do not qualify for the distressed communities program.

**C.** Column *C* summarizes the two amounts; the original FY 2009 enacted payment to each community within the county.

**D.** Column *D* illustrates the FY 2009 final payment to each community within the county, which reflects a proportional reduction from the enacted budget.

## Bristol County

<i>Towns</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>
	<i>Total Allocation</i>	<i>Dedicated Video Lottery Terminal Income</i>	<i>FY 2009 Enacted</i>	<i>FY 2009 Ratable Reduction</i>
Barrington	\$ 203,246	\$ 2,959	\$ 206,205	\$ 93,540
Bristol	828,323	12,061	840,384	381,217
Warren	419,381	6,107	425,488	193,011
<b>Total</b>	<b>\$ 1,450,951</b>	<b>\$ 21,127</b>	<b>\$ 1,472,078</b>	<b>\$ 667,769</b>



**Appendix IX**  
**Library Aid Calculation Data**  
**FY 2011**

## State Library Aid

Section 29-6-2 of the Rhode Island General Laws requires that the state share of support to public libraries be 25.0 percent of the amount appropriated and expended in the second preceding fiscal year by each city and town from local tax revenues. It allows for a ratable reduction to the appropriation. The calculations for FY 2011 aid are described below and shown in the table on the following page. The bold italicized letters at the top of the columns in the tables correspond to the calculation steps described below.

**A. Calculate Total for Distribution.** The Office of Library and Information Services determines the total library aid payment for FY 2011 based on the second preceding fiscal year total local expenditures. That data, for FY 2009, totaled \$31,397,001 shown in column *A* of the table on the next page.

**B. Calculate FY 2011 Distributions.** The Office calculates what each community would be eligible to receive for FY 2011 based on 25.0 percent of its FY 2009 expenditures as shown in column *A*. It should be noted that any hold harmless concept was phased in over a three year period that ended in FY 2006. Effective FY 2007, no *C* communities are held harmless.

**C. Endowment Funding.** Section 29-6-2 of the General Laws provided for the grant to all libraries to include endowment funding in the second preceding year up to a maximum of 6.0 percent of the three-year average market value of the endowment, calculated at the end of the calendar year. For FY 2011, this is \$942,743 and shown in column *C*.

Although it is not shown in the table, it should be noted that the City of Providence receives \$1.0 for the Statewide Reference Library Resource Grant, designed to allow the library to develop its reference collection, provide email reference service on the state website and provide research expertise in specialized areas such as patents and private foundation funding. Funding allows the entire state to benefit from this service.

**D. Ratable Reduction.** The 2010 Assembly concurred with the Governor's recommendation to provide \$8.8 million for FY 20110 library operating aid. This is \$1.1 million less than the 25.0 percent reimbursement. Community distributions are 87.6 percent of the full entitlement to reflect a ratable reduction to the appropriation.

**E. FY 2011 Library Aid.** Column *E* contains the total award for each community for FY 2011.



## FY 2011 Calculation of Library Aid

<i>City or Town</i>	<i>A</i> <i>FY 2009</i> <i>Expenditures</i>	<i>B</i> <i>25% FY 2009 for</i> <i>FY 2011</i>	<i>C</i> <i>Endowment</i> <i>Funding</i>	<i>D</i> <i>Ratable</i> <i>Reduction</i>	<i>E</i> <i>FY 2011</i> <i>Library Aid</i>
Barrington	\$ 1,448,478	\$ 362,120	\$ 6,924	\$ (45,903)	\$ 323,140
Bristol	486,282	121,571	-	(15,121)	106,449
Burrillville	567,352	141,838	-	(17,642)	124,196
Central Falls	349,787	87,447	162	(10,897)	76,712
Charlestown	208,000	52,000	1,042	(6,598)	46,444
Coventry	906,168	226,542	-	(28,178)	198,364
Cranston	2,453,162	613,291	31,804	(80,239)	564,855
Cumberland	1,100,593	275,148	1,748	(34,441)	242,455
East Greenwich	467,175	116,794	6,319	(15,313)	107,800
East Providence	2,075,064	518,766	-	(64,526)	454,240
Exeter	149,311	37,328	-	(4,643)	32,685
Foster	156,610	39,153	-	(4,870)	34,283
Glocester	308,133	77,033	1,250	(9,737)	68,546
Hopkinton	114,000	28,500	4,509	(4,106)	28,903
Jamestown	341,706	85,427	1,790	(10,848)	76,368
Johnston	440,747	110,187	-	(13,705)	96,481
Lincoln	819,495	204,874	-	(25,483)	179,391
Little Compton	121,982	30,496	-	(3,793)	26,702
Middletown	563,706	140,927	-	(17,529)	123,398
Narragansett	516,980	129,245	-	(16,076)	113,169
Newport	1,655,167	413,792	2,541	(51,785)	364,548
New Shoreham	429,740	107,435	-	(13,363)	94,072
North Kingstown	1,120,538	280,135	1,524	(35,034)	246,625
North Providence	706,305	176,576	-	(21,963)	154,613
North Smithfield	281,331	70,333	-	(8,748)	61,584
Pawtucket	1,812,945	453,236	1,479	(56,559)	398,156
Portsmouth	439,930	109,983	4,128	(14,193)	99,917
Providence	3,147,592	786,898	585,755	(170,737)	1,201,916
Richmond	94,827	23,707	1,275	(3,107)	21,874
Scituate	422,707	105,677	-	(13,144)	92,532
Smithfield	1,156,009	289,002	1,812	(36,173)	254,642
South Kingstown	843,445	210,861	24,401	(29,263)	205,999
Tiverton	405,355	101,339	2,000	(12,854)	90,485
Warren	231,000	57,750	680	(7,268)	51,162
Warwick	2,908,714	727,179	23,617	(93,387)	657,409
Westerly	410,000	102,500	225,408	(40,786)	287,122
West Greenwich	112,603	28,151	-	(3,501)	24,649
West Warwick	732,759	183,190	12,575	(24,350)	171,415
Woonsocket	891,303	222,826	-	(27,716)	195,110
<b>Total</b>	<b>\$ 31,397,001</b>	<b>\$ 7,849,250</b>	<b>\$ 942,743</b>	<b>\$ (1,093,582)</b>	<b>\$ 7,698,411</b>