

## Municipal Aid

The Governor recommends essentially level funding state aid to municipalities in FY2025 (nominal change occurring in library construction aid). The \$28.0 million set aside by the General Assembly in the FY2024 Budget as Enacted for the new Tangible Tax Reimbursement state aid program is automatically reappropriated in FY2025 according to the statutorily prescribed implementation schedule. The Distressed Community Relief program is level funded at \$12.4 million. The Payment in Lieu of Taxes program is also level funded at \$49.2 million, representing 26.7 percent of value of eligible properties (state law allows up to 27.0 percent). Meal and Beverage Tax revenue is projected to increase by a total of \$2.3 million for FY2025 and the Hotel Tax is projected to increase by \$227,712. Tables showing impacts by community are included at the end of this analysis.

Program	FY2024 Enacted	FY2024 Governor	Change from Enacted		FY2025 Governor	Change from Enacted	
Payment in Lieu of Taxes	\$49.2	\$49.2	-	-	\$49.2	-	-
Distressed Communities	12.4	12.4	-	-	12.4	-	-
Motor Vehicle Excise Tax	234.7	234.7	-	-	234.7	-	-
Tangible Tax Reimbursement	28.0	-	(28.0)	-100%	28.0	-	-
State Aid to Libraries							
Grant-in-Aid	11.5	11.5	-	-	11.5	-	-
Library Construction	2.1	2.1	-	-	2.2	0.1	4.8%
<b>Total Direct Aid</b>	<b>\$337.9</b>	<b>\$309.9</b>	<b>(\$28.0)</b>	<b>-8.3%</b>	<b>\$338.0</b>	<b>\$0.1</b>	<b>0.0%</b>
Public Service Corporations Tax	\$13.1	\$14.5	1.4	10.7%	\$14.5	1.4	0.1
Meals & Beverage Tax	37.7	38.5	0.8	2.2%	40.0	2.3	6.2%
Hotel Tax	14.0	13.3	(0.7)	-5.0%	13.5	(0.5)	-3.6%
Airport Impact Aid	1.0	1.0	-	0.0%	1.0	-	0.0%
<b>Total Indirect Aid*</b>	<b>\$65.9</b>	<b>\$67.4</b>	<b>\$1.5</b>	<b>2.3%</b>	<b>\$69.1</b>	<b>\$3.2</b>	<b>4.9%</b>
<b>Total Aid</b>	<b>\$403.8</b>	<b>\$377.3</b>	<b>(\$26.5)</b>	<b>-6.6%</b>	<b>\$407.1</b>	<b>\$3.3</b>	<b>0.8%</b>

\$ in millions. Totals may vary due to rounding.

\*Values are based on estimates made at the time of the Budget's passage and are subject to revision.

### DIRECT AID TO LOCAL GOVERNMENT

#### Payment in Lieu of Taxes (PILOT)

The Payment in Lieu of Taxes (PILOT) program was established in 1986 to reimburse cities and towns for property taxes that would have been due on real property owned by entities that are statutorily exempt from paying taxes. These entities include private nonprofit institution of higher education, nonprofit hospitals, or any state-owned property such as hospitals, veterans' residential facilities, or correctional facilities. The objective is to offset the costs to the community for providing public safety or other municipal services to these properties. The following table lists the properties that are counted towards the PILOT program:

**PILOT Properties by Municipality**

<b>Barrington</b> RI School of Design	<b>Providence</b> Brown University Butler Hospital Home & Hospice Care of RI Johnson & Wales University Miriam Hospital Providence College Rhode Island Hospital Rhode Island School of Design Women & Infants Hospital of Rhode Island
<b>Bristol</b> Brown University Roger Williams University RI Veterans Home	<b>Smithfield</b> Bryant University
<b>Burrillville</b> Zambarano Hospital	<b>South Kingstown</b> South County Hospital
<b>Cranston</b> Brown University Johnson & Wales University State Hospital and Prisons	<b>Warwick</b> Bradley Hospital Kent County Memorial Hospital New England Institute of Technology
<b>East Greenwich</b> Kent County Memorial Hospital New England Institute of Technology Women & Infants Hospital of Rhode Island	<b>Westerly</b> Westerly Hospital Women & Infants Hospital of Rhode Island
<b>East Providence</b> Bradley Hospital	<b>Woonsocket</b> Landmark Hospital
<b>Newport</b> International Yacht Restoration School Newport Hospital Salve Regina College	
<b>North Kingstown</b> South County Hospital	
<b>Pawtucket</b> Miriam Hospital	

The Budget includes \$49.2 million in general revenue for the State’s PILOT program in FY2025, level with the FY2024 enacted level.

Current law requires reimbursement at 27.0 percent of for gone tax revenue, but allows for a ratable reduction if the appropriation is less than this amount. The Governor’s recommendation for the program for represents 26.7 percent.

***Distressed Community Relief***

The Distressed Community Relief program was established in 1990 to provide State assistance to communities with the highest property tax burdens relative to the wealth of taxpayers. The Budget includes \$12.4 million in general revenue for the Distressed Community Relief Fund in FY2025, level with the FY2024 enacted level.

Six communities are eligible to receive funds under the program in FY2025. Distribution is based upon annually updated data related to the local tax levy and is certified by the Division of Municipal Finance.

When a community is determined to no longer be eligible for the program, it is permitted to receive a transitional amount that is 50.0 percent of its proportional share.

Fiscal Year	PILOT Funding Trends		
	Total Funding	% Change	% Reimbursed
2021*	50.7	0.0%	28.8%
2022	46.1	-9.1%	26.0%
2023	48.4	5.0%	27.0%
2024	49.2	1.7%	27.0%
2025	49.2	1.7%	26.7%

*\$ in millions.*

*\* includes additional federal pandemic relief funds*

The Budget requires that any community classified as “distressed” be mandated to participate in the Division of Taxation’s income tax refund offset program, allowing the Division to recover unpaid State and local taxes and/or fines through an intercept of an individual’s income tax refund. The program assists communities with maximizing their collection of revenue thereby reducing or eliminating their distressed condition. All six communities are currently participating.

<b>Municipality</b>	<b>FY2024</b>	<b>FY2025</b>	<b>Change</b>
	<b>Enacted</b>	<b>Governor</b>	
Central Falls	\$263,947	\$268,136	\$4,189
North Providence	1,168,448	1,140,776	(27,672)
Pawtucket	1,799,105	1,808,532	9,427
Providence	7,069,428	7,107,546	38,118
West Warwick	1,167,490	1,157,378	(10,112)
Woonsocket	916,041	902,090	(13,951)
<b>Total</b>	<b>\$12,384,459</b>	<b>\$12,384,459</b>	<b>-</b>

**Motor Vehicle Excise Tax**

The Motor Vehicle and Trailer Excise Tax Elimination Act of 1998 was enacted to offer broad-based property tax relief to the residents of Rhode Island. The FY2010 Budget as Enacted included \$135.4 million for Motor Vehicle Excise Tax reimbursement. The FY2010 Revised Budget reduced that amount to \$117.2 million. In FY2011, funding was reduced to \$10.0 million, funding for fire districts was eliminated, and the State-mandated motor vehicle tax exemption was reduced from \$6,000 to \$500. These provisions remained in effect through FY2017.

Article 11 of the FY2018 Budget as Enacted decreased the motor vehicle excise tax each year from FY2018 through FY2023, fully eliminating the tax in FY2024. The tax is reduced over a seven-year period by decreasing tax rate caps and assessment ratios, while raising exemption floors and exempting vehicles that are more than 15 years old. Additionally, to ensure taxpayer relief, the article removed the motor vehicle excise tax from the levy calculation related to the 4.0 percent cap on municipal property tax levy increases.

Additionally, the sales tax escalator calculation, which was in place from the 1998 motor vehicle excise tax phase-out language, was changed. The language previously rounded the changes so that it could significantly and negatively impact the levy reimbursements to cities and towns. Article 11 also changed the rounding of the sales tax received from the nearest tenth of one cent to the nearest thousandth of one cent, reducing the impact of the rounding. The authority to make this calculation shifted from the Director of Administration to the Director of Revenue.

Article 6 of the FY2023 Budget as Enacted advanced the complete phase-out of the motor vehicle excise tax by one year, taking place in FY2023 instead of FY2024. All municipalities that began the phase-out in the first year would now have completed the phase-out and would not issue tax bills in FY2023. The article provided a mechanism for East Providence to receive its complete reimbursement based on the city’s unique assessment and taxation timeframe, and provides a method to resolve municipalities’ final levies in FY2023.

With the phase-out completed in FY2023, the General Assembly enacted legislation that repeals the now obsolete statutory provisions related to the original phase-out halted in FY2008 and the subsequent provisions resulting in the complete phase-out last year. The legislation also repeals the formula for the reimbursement amounts over the course of the phase-out period and replaces it with the specific amounts each municipality will receive in FY2024 (the amounts total \$234.7 million). The legislation advancing the phase-out preserved the formula for reimbursements in FY2025 and beyond (principally, the sales tax accelerator described above). The legislation also repeals the statutory sections establishing a permanent vehicle valuation oversight commission, since it is no longer needed.

*Analyst Note: Article 6 of the Budget eliminates the annual sales tax growth adjustment that is provided to municipalities as part of the Motor Vehicle Excise Tax State Aid program. This is estimated to reduce reimbursements by \$7.7 million in FY2026.*

***Tangible Tax Changes***

Article 4 of the FY2024 Budget as Enacted provides for a state aid program that reimburses municipalities the foregone revenue associated with a statewide tangible property tax exemption. Tangible personal property (TPP) comprises property that can be moved or touched, and commonly includes items such as business equipment and furniture. It is one of four classifications of property that typically are taxed by municipalities, the others being residential real estate, commercial/industrial, and motor vehicles. The latter has been completely phased out in Rhode Island as of FY2023. The total tangible tax levy in Rhode Island for FY2024 is \$225.5 million, with an average of \$5.8 million per municipality.

The Article provides an exemption on the first \$50,000 in tangible property value from the TPP statewide, as of the assessment date of December 31, 2023. The exemption does not apply to public service corporations or certain renewable energy resources and associated equipment. All ratable tangible personal property valued above \$50,000 remains taxable. The change is estimated to positively impact all taxpayers (except those noted above) and eliminate the TPP tax liability altogether for 30,152 business, or 75.0 percent of taxpayers.

To offset the revenue loss to municipalities associated with the exemption, a new state aid program within the Department of Revenue’s Division of Municipal Finance (DMF) has been created. DMF reimburses municipalities at 100.0 percent of the revenue foregone due to the exemption that would have been collected for FY2025. No adjustments are made to this baseline in future fiscal years. Reimbursement payments are to be made by September 30<sup>th</sup> of each year. Reimbursements are not be made until a municipality or fire district has provided DMF with its certified tax roll and any other required information.

The following table shows relative data on the tangible property and the impact of the Article 4 changes by municipality.

FY2023 Statewide Tangible Tax Levy Current Law\*

Article 4 Impact^

Municipality	Total Tangible Tax Rate/\$1K	Total Tangible Tax Levy	Total Municipal Levy	Tangible % of Total	Taxpayers Exempted	Foregone Revenue due to Exemption
Barrington	\$19.65	\$902,493	\$66,865,925	1.3%	480	\$123,909
Bristol	13.00	672,417	46,858,304	1.4%	599	160,655
Burrillville	13.91	2,555,273	30,737,271	8.3%	271	81,666
Central Falls	38.33	1,066,079	15,183,661	7.0%	371	347,340
Charlestown	8.17	190,433	23,074,917	0.8%	247	23,156
Coventry	19.57	2,150,218	75,971,336	2.8%	725	287,830
Cranston	27.77	10,280,951	183,576,692	5.6%	1,970	1,496,217
Cumberland	29.98	6,031,653	68,563,584	8.8%	705	521,248
East Greenwich	31.77	2,847,929	59,885,192	4.8%	477	379,417
East Providence	56.33	16,145,380	113,585,483	14.2%	660	1,602,590
Exeter	13.94	378,422	13,952,547	2.7%	188	74,149
Foster	30.15	380,541	13,429,759	2.8%	352	97,303
Glocester	37.38	1,724,575	24,130,106	7.1%	472	241,379
Hopkinton	18.53	869,990	19,453,162	4.5%	672	204,439
Jamestown	6.79	117,021	22,722,221	0.5%	191	25,988
Johnston	64.34	11,767,764	72,855,936	16.2%	1,773	1,606,186
Lincoln	30.00	5,443,873	57,196,227	9.5%	889	668,199
Little Compton	9.80	118,198	13,188,939	0.9%	208	61,939
Middletown	17.85	1,838,276	49,197,108	3.7%	224	269,350
Narragansett	12.14	1,351,834	55,984,526	2.4%	40	68,757
New Shoreham	7.08	107,014	12,002,438	0.9%	178	15,730
Newport	14.41	2,104,251	82,949,013	2.5%	1,611	309,335
North Kingstown	17.50	3,842,146	84,522,399	4.5%	1,010	396,467
North Providence	64.78	6,506,288	67,215,462	9.7%	794	970,173
North Smithfield	42.62	6,411,330	34,560,505	18.6%	432	439,438
Pawtucket	52.09	9,015,188	103,491,223	8.7%	1,360	1,265,360
Portsmouth	15.65	2,201,438	59,662,963	3.7%	641	209,866
Providence	53.40	66,794,019	370,899,524	18.0%	3,499	6,010,215
Richmond	20.58	585,492	20,364,735	2.9%	348	132,020
Scituate	34.88	1,041,076	32,369,404	3.2%	275	169,556
Smithfield	59.74	8,831,476	58,247,230	15.2%	807	1,196,593
South Kingstown	10.95	1,191,449	74,934,701	1.6%	1,095	325,769
Tiverton	14.63	1,025,813	40,460,760	2.5%	527	179,413
Warren	18.01	713,126	25,268,227	2.8%	498	173,096
Warwick	37.46	22,200,885	226,362,002	9.8%	2,513	3,053,956
West Greenwich	34.80	1,681,847	20,549,079	8.2%	184	163,799
West Warwick	46.26	8,208,136	67,160,338	12.2%	728	761,038
Westerly	11.52	1,567,276	75,757,128	2.1%	1,841	463,654
Woonsocket	46.58	5,823,231	52,223,352	11.2%	797	934,460
<b>Total</b>		<b>\$216,684,801</b>	<b>\$2,535,413,379</b>	<b>8.5%</b>	<b>30,152</b>	<b>\$25,511,157</b>
<b>Average</b>	<b>\$28.27</b>	<b>\$5,556,021</b>	<b>\$65,010,599</b>			

\*Based on the December 31, 2021 Assessment Date

^ Estimate based on December 31, 2020 assessment date.

Source: Division of Municipal Finance

*The Analyst Note: As noted above, the exemption on the first \$50,000 in tangible property value is based on the assessment date of December 31, 2023. Municipalities have until August 15, 2024, to document, certify, and file the assessment with the Division of Municipal Finance. The latter must also certify the information in order to make reimbursements to municipalities by the statutory deadline of September 30<sup>th</sup>. Based on this schedule, funds for reimbursements must be made available through appropriations in FY2025.*

*The FY2024 Budget as Enacted includes \$28.0 million in general revenue within the Department of Revenue for the new state aid program with the provision that any unused funds be subject to automatic reappropriation to the following fiscal year. These funds were appropriated as a placeholder with the understanding that implementation and reimbursements do not take place until FY2025. The Governor’s FY2025 Budget reappropriates the funds in their entirety.*

**State Aid to Libraries**

**Grant-in-Aid:** State aid to libraries is distributed based on the city or town’s expenditure level as a percentage of the total expenditures by all communities statewide. In order to be eligible for these funds, cities and towns must maintain their level of support for public library services at 100.0 percent of the previous year’s funding from the local tax base. The Budget provides cities and towns with \$13.7 million in total direct library aid in FY2025. This includes a \$1.1 million in funding for the Statewide Reference Library Resource Grant that supports interlibrary services for all municipal libraries. Distribution of direct library aid is based on qualifying data from the statutory reference year. Current law requires reimbursement of 25.0 percent of second prior year expenses, but allows for a ratable reduction if the appropriation is less than this amount. The FY2025 appropriation is funded at 24.2 percent.

**Construction Reimbursement:** Rhode Island law grants authority to the Office of Library and Information Services (OLIS) to award grants to a municipality or a free public library for construction or capital improvements. Grants are limited to a maximum of 50.0 percent of the total eligible costs as determined by the Office of Library and Information Services and are paid on an installment basis, based on a community’s debt service requirement, for a period of up to 20 years.

For FY2025, the Budget includes \$2.2 million for Library Construction Aid, \$114,265 more than the FY2024 Enacted level. According to OLIS, the increase reflects planned reimbursement costs.

**INDIRECT AID TO LOCAL GOVERNMENT**

**Public Service Corporation Tax**

The tangible personal property of telegraph, cable, and telecommunications corporations and express corporations is exempt from local taxation. It is, however, subject to taxation by the State. The State Tax Administrator applies the average assessment ratio and the average tax rate to the value of tangible personal property of each company to calculate the amount of tax due. The “average assessment ratio” is the total assessed valuation divided by the full market value of the valuation. The “average property rate” is the total statewide property levy divided by the total statewide assessed valuation.

The revenue from this tax flows through the State; it is not appropriated. The State is allowed to keep 0.75 percent of the tax for administrative fees. The remainder of the revenue is deposited into a restricted receipt account and apportioned to the cities and towns based on the ratio of each municipality’s population relative to the total population of the State.

Collections from this tax decreased from \$18.0 million in FY2003 to \$9.2 million in FY2009. In 2009, the General Assembly passed legislation freezing the tax rate on telecommunications tangible personal

Public Service Corporation		
Fiscal Year	Total Funding	% Change
2016	\$13.0	-9.0%
2017	13.6	4.2%
2018	13.2	-2.9%
2019	13.3	1.0%
2020	13.3	0.0%
2021	13.2	-0.8%
2022	12.6	-4.5%
2023	13.1	4.0%
2024	14.5	10.7%
2025	14.5	0.0%

*\$ in millions*

property at a rate equal to or greater than the rate that applied in FY2008. For each year thereafter, the tax rate applied to telecommunications tangible property can be no less than the rate that applied in FY2008.

The Governor’s FY2025 Budget includes the estimated amount of \$14.5 million to be distributed to municipalities on July 30, 2025.

**Meals and Beverage Tax**

During the 2003 session, the General Assembly enacted a 1.0 percent gross receipt tax on retail sales of meals and beverages in or from eating and/or drinking establishments. The revenue from this tax flows through the State; it is not appropriated. The taxes are collected by the Division of Taxation and distributed at least quarterly to the city or town where the meals and beverages were delivered.

For FY2024, the Office of Revenue Analysis anticipates \$38.5 million in collections, increasing to \$40.0 million in FY2025.

Meals & Beverage Tax		
Fiscal Year	Total Funding	% Change
2016	\$25.7	7.5%
2017	26.3	2.5%
2018	28.9	9.7%
2019	28.3	-2.1%
2020	26.2	-7.6%
2021	24.2	-7.3%
2022	32.4	33.8%
2023	35.7	10.1%
2024	38.5	7.8%
2025	40.0	3.9%

*\$ in millions*

**Hotel Tax**

The State levies a 5.0 percent gross receipts tax on charges for occupancy of any space furnished in buildings or structures with a minimum of three rooms that are kept, used, maintained, advertised, or held out to the public to be a space where living quarters are supplied for pay for transient use (30 days or less). This tax is collected by the hotel and remitted to the Division of Taxation on a monthly basis.

This tax is in addition to all other taxes and fees currently imposed. The Division of Taxation collects the tax and is responsible for distribution, except for the City of Newport, which is authorized to collect and disburse taxes from all hotels physically located in the City. 25.0 percent of the revenue from the 5.0 percent hotel tax is distributed to the city or town where the hotel which generated the tax is physically located.

Hotel Tax Distribution		
Fiscal Year	Total Distribution	Change
2016	\$19.4	12.5%
2017	19.6	1.2%
2018	21.5	-0.7%
2019	21.7	0.7%
2020	17.7	-18.4%
2021	5.4	-69.6%
2022	11.8	119.5%
2023	13.8	16.6%
2024	13.3	-3.4%
2025	13.5	1.7%

*\$ in millions*

The FY2016 Budget as Enacted expanded the hotel tax to include vacation home rentals, small bed and breakfasts, hotel room resellers, and unlicensed lodging rentals (such as those listed on the Airbnb.com website).

The Budget includes \$13.3 million in estimated hotel tax distribution in FY2024 and \$13.5 million in FY2025. The significant decrease in hotel tax collections from FY2020 to FY2021 (69.6 percent) is related to the impact of pandemic restrictions on travel.

**OTHER AID TO LOCAL GOVERNMENT**

**Warwick Rental Car Tax Revenue**

The RI Airport Corporation levies a customer service charge (CSC) of \$5.00 per day for all vehicle rentals from companies operating at T.F. Green Airport in Warwick. Revenues from the CSC are to be used to pay for the construction, expansion, reconfiguration, operation and maintenance of the Warwick Intermodal Transit Station. The CSC is applied prior to the application of the sales tax and rental vehicle surcharge. Since 2003, per RIGL 1-2-17.1, all sales taxes (7.0 percent) and rental vehicle surcharges (6.0 percent) collected from the application of the CSC have been deposited into a restricted receipt account for the City of Warwick. The Budget includes \$995,120 in CSC payments to the City in both FY2024 and FY2025.

**Airport Impact Aid**

The Budget provides \$1.0 million in funding for the Airport Impact Aid program in FY2024. The Airport Impact Aid program provides State aid funds to municipalities which host airports. Under current law, the aid is distributed according to a statutory formula that provides 60.0 percent of the first \$1.0 million, or \$600,000, for communities with airports serving more than 1.0 million passengers per year. T.F. Green in Warwick is the only airport in the State that meets this threshold. The remaining 40.0 percent is distributed to communities based on each airport’s share of total landings in a calendar year, including T.F. Green. Under current law, no community that hosts an airport can receive less than \$25,000.

The following table shows the distribution of Airport Impact Aid for FY2024:

<b>Airport</b>	<b>FY2024*</b>	<b>FY2025^</b>	<b>Change</b>
Warwick T.F. Green	\$742,618	\$768,857	\$26,239
Block Island	47,267	44,623	(2,643)
Middletown - Newport Airport	35,601	33,437	(2,164)
North Central - Smithfield	25,000	25,000	-
North Central - Lincoln	25,000	25,000	-
North Kingstown - Quonset	64,642	56,255	(8,386)
Westerly	59,974	55,492	(4,482)
<b>Grand Total</b>	<b>\$1,000,100</b>	<b>\$1,008,664</b>	<b>\$8,564</b>

\*FY2024 Airport Impact Aid is based on Calendar Year 2023 landing data that is made available in May 2024.

^FY2025 Airport Impact Aid is based on Calendar Year 2024 landing data that is made available in March 2025.

Final FY2025 distribution amounts will be made based upon data anticipated to be received in Q3/4 of FY2025.

**Property Revaluation Reimbursement**

In 1997, the General Assembly enacted legislation requiring municipalities to conduct full property revaluations every nine years and statistical updates at year 3 and year 6. Communities are responsible for appropriating funds to cover the costs of full property revaluations; however, the State reimbursed municipalities for 100.0 percent of the first statistical update. Reimbursements for subsequent updates were set 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 subsequent statistical revaluations. The Budget includes \$1,887,448 in general revenue for the Property Revaluation program in FY2025, reflecting an increase of \$981,119 relative to the FY2024 enacted level. The change is based on an increase in anticipated reimbursements, which are required by law. The following communities will be reimbursed for statistical updates in 2025: Cumberland, North Providence, Johnston, Gloucester, West Greenwich, Charleston, Richmond, and Hopkinton. Coventry, Portsmouth, and Warren are scheduled for a full revaluation.

<b>Property Revaluation Program</b>		
<b>Total</b>		
<b>Fiscal Year</b>	<b>Distribution</b>	<b>Change</b>
2016	\$1.4	133.3%
2017	0.6	-57.1%
2018	0.9	-43.8%
2019	1.6	77.8%
2020	0.5	-68.8%
2021	1.1	120.0%
2022	1.5	36.4%
2023	0.4	-62.3%
2024	0.9	-39.6%
2025	1.9	108.3%

*\$ in millions*

FY2025 - Direct Municipal Aid to Cities and Towns

Municipality	FY2024 Enacted <sup>4</sup>	Payment in Lieu of Taxes	Distressed Communities Relief Fund	Motor Vehicle Excise Tax	Tangible Property <sup>4</sup>	Library Aid	Governor's FY2025	Change from
								FY2024 Enacted <sup>5</sup>
Barrington	\$6,292,775	\$18,976	-	\$5,894,822	Specific distribution amounts by municipalities to be determined August 2024	\$362,172	\$6,275,970	(\$16,805)
Bristol	4,417,875	1,324,937	-	2,905,818		211,491	4,442,246	24,371
Burrillville	5,337,682	60,737	-	5,053,933		229,627	5,344,297	6,615
Central Falls	2,378,839	-	268,136	2,077,974		36,071	2,382,181	3,343
Charlestown	1,085,143	-	-	1,020,877		65,942	1,086,819	1,676
Coventry	6,123,945	-	-	5,872,396		260,779	6,133,174	9,229
Cranston	27,139,431	4,037,181	-	22,312,247		775,345	27,124,772	(14,659)
Cumberland	6,427,395	-	-	6,073,469		350,311	6,423,780	(3,615)
East Greenwich	3,371,602	819,440	-	2,417,332		148,306	3,385,078	13,476
East Providence	12,165,367	296,967	-	11,433,479		442,208	12,172,655	7,288
Exeter	2,298,163	-	-	2,241,381		63,102	2,304,483	6,320
Foster	1,694,087	-	-	1,652,251		41,577	1,693,828	(258)
Glocester	2,477,279	-	-	2,381,941		95,764	2,477,705	425
Hopkinton	1,673,559	-	-	1,629,259		42,845	1,672,104	(1,455)
Jamestown	743,574	-	-	622,793		117,542	740,335	(3,240)
Johnston	10,516,238	-	-	10,382,785		126,016	10,508,801	(7,437)
Lincoln	5,942,631	-	-	5,683,015		264,981	5,947,996	5,365
Little Compton	409,369	-	-	366,775		43,095	409,870	501
Middletown	2,157,351	-	-	1,976,448		174,961	2,151,409	(5,942)
Narragansett	2,041,527	-	-	1,831,251		238,073	2,069,324	27,797
Newport	4,449,731	1,773,418	-	2,223,671		483,931	4,481,020	31,289
New Shoreham	271,567	-	-	163,298		114,693	277,991	6,424
North Kingstown	5,732,666	50	-	5,378,818		314,881	5,693,748	(38,918)
North Providence	11,034,448	-	1,140,776	9,619,286		235,168	10,995,231	(39,217)
North Smithfield	4,493,856	-	-	4,398,531		95,061	4,493,592	(264)
Pawtucket	18,772,406	3,087	1,808,532	16,495,506		496,695	18,803,820	31,414
Portsmouth	2,549,083	-	-	2,414,242		134,682	2,548,924	(158)
Providence	80,267,055	37,273,505	7,107,546	34,131,596		1,478,071	79,990,718	(276,336)
Richmond	1,480,661	-	-	1,448,455		31,533	1,479,988	(673)
Scituate	2,110,934	-	-	1,977,127		133,165	2,110,292	(642)
Smithfield	8,632,660	1,217,452	-	7,098,694	363,357	8,679,502	46,842	
South Kingstown	4,375,906	186,342	-	3,930,455	253,819	4,370,616	(5,289)	
Tiverton	1,895,925	-	-	1,748,175	145,799	1,893,973	(1,951)	
Warren	2,164,873	-	-	2,090,911	75,623	2,166,533	1,660	
Warwick	27,603,470	1,691,043	-	25,246,254	895,063	27,832,361	228,891	
Westerly	6,358,803	151,026	-	5,765,523	438,351	6,354,900	(3,904)	
West Greenwich	1,393,393	-	-	1,331,725	69,063	1,400,788	7,395	
West Warwick	7,043,212	-	1,157,378	5,673,744	203,898	7,035,020	(8,192)	
Woonsocket	10,833,442	347,251	902,090	9,324,776	227,959	10,802,077	(31,365)	
SRL <sup>1</sup>	1,123,123	-	-	-	1,123,123	1,123,123	-	
ILG <sup>2</sup>	71,172	-	-	-	71,172	71,172	-	
LCA <sup>3</sup>	2,118,554	-	-	-	2,232,819	2,232,819	114,265	
Fire Districts	421,271	-	-	421,271	-	421,271	-	
<b>Total</b>	<b>\$337,892,039</b>	<b>\$49,201,412</b>	<b>\$12,384,458</b>	<b>\$234,712,307</b>	<b>\$28,000,000</b>	<b>\$13,708,134</b>	<b>\$338,006,310</b>	<b>\$114,265</b>

<sup>1</sup>SRL: Statewide Reference Library Resources Grant

<sup>2</sup>ILG: Grant-in-Aid to Institutional Libraries

<sup>3</sup>LCA: Library Construction Aid

<sup>4</sup>The Governor has budgeted an estimated \$28.0 million in aid under the program in FY2025; however, this figure will ultimately be revised. According to the Division of Municipal Finance, the data from municipalities necessary to determine final aid amounts per town is not due until August 15, 2024. The \$28 million is reflected in the total of the FY2024 Enacted column, however allocations by municipalities are not, based on the above implementation schedule.

<sup>5</sup>Change from enacted total does not reflect the tangible property aid.

**FY2025 - Indirect Municipal Aid to Cities and Towns**

<b>Municipality</b>	<b>FY2024</b>	<b>Public Service</b>		<b>Meals and</b>	<b>Airport</b>	<b>FY2025</b>	<b>Change from</b>
	<b>Enacted</b>	<b>Corp. Tax</b>	<b>Hotel Tax</b>	<b>Beverage Tax</b>	<b>Impact Fees<sup>1</sup></b>	<b>Enacted</b>	<b>FY2024</b>
							<b>Enacted</b>
Barrington	\$396,153	\$227,971	\$4,500	\$196,716	-	429,187	\$33,034
Bristol	1,018,978	295,616	94,763	708,768	-	1,099,147	80,169
Burrillville	477,122	214,519	268	279,205	-	493,992	16,870
Central Falls	446,567	294,118	681	231,710	-	526,509	79,942
Charlestown	414,521	106,186	97,383	232,535	-	436,104	21,583
Coventry	1,170,861	468,983	112,829	635,731	-	1,217,542	46,681
Cranston	3,736,525	1,095,441	50,811	2,858,284	-	4,004,537	268,012
Cumberland	1,141,007	479,585	991	738,734	-	1,219,310	78,303
East Greenwich	1,107,631	185,149	3,708	1,038,215	-	1,227,072	119,442
East Providence	2,076,477	625,173	85,814	1,476,242	-	2,187,229	110,752
Exeter	238,233	90,891	526	166,658	-	258,075	19,842
Foster	87,208	59,706	1,878	27,422	-	89,006	1,798
Glocester	238,663	132,626	4,091	116,465	-	253,182	14,519
Hopkinton	174,281	111,474	2,594	72,639	-	186,707	12,425
Jamestown	225,397	73,304	72,657	116,686	-	262,647	37,250
Johnston	1,368,689	391,636	15,355	1,067,769	-	1,474,761	106,072
Lincoln	1,448,469	297,074	183,788	1,018,912	25,000	1,524,773	76,304
Little Compton	151,848	47,712	41,952	66,458	-	156,122	4,273
Middletown	2,820,590	225,081	1,464,844	1,116,332	33,437	2,839,694	19,104
Narragansett	1,511,442	195,606	406,907	975,364	-	1,577,877	66,435
Newport	7,372,696	335,601	3,730,479	3,486,105	-	7,552,185	179,488
New Shoreham	1,450,918	13,346	843,700	581,605	44,623	1,483,274	32,356
North Kingstown	1,406,322	367,064	145,104	907,093	56,255	1,475,516	69,194
North Providence	999,581	449,752	4,467	651,644	-	1,105,863	106,282
North Smithfield	600,960	166,157	5,211	470,699	-	642,068	41,108
Pawtucket	2,336,739	996,651	116,163	1,390,903	-	2,503,717	166,978
Portsmouth	642,461	235,936	36,141	429,978	-	702,055	59,594
Providence	12,336,322	2,502,389	2,339,397	8,025,026	-	12,866,812	530,490
Richmond	319,667	106,875	42,472	213,156	-	362,503	42,836
Scituate	235,019	138,140	10,438	100,400	-	248,978	13,959
Smithfield	1,663,951	289,652	226,186	1,219,553	25,000	1,760,390	96,439
South Kingstown	1,922,717	418,487	321,941	1,304,226	-	2,044,654	121,937
Tiverton	619,259	215,857	20,748	445,525	-	682,130	62,870
Warren	590,942	147,987	2,937	512,182	-	663,106	72,164
Warwick	7,257,915	1,095,600	1,383,733	4,172,815	768,857	7,421,006	163,091
Westerly	2,875,978	309,492	1,251,709	1,347,496	55,492	2,964,189	88,212
West Greenwich	415,629	86,147	149,428	180,580	-	416,154	525
West Warwick	1,094,181	408,508	165,041	586,885	-	1,160,433	66,252
Woonsocket	1,381,245	570,477	73,706	835,765	-	1,479,947	98,702
<b>Total</b>	<b>\$65,773,166</b>	<b>\$14,471,968</b>	<b>\$13,515,343</b>	<b>\$40,002,480</b>	<b>\$1,008,664</b>	<b>\$68,998,454</b>	<b>\$3,225,288</b>

<sup>1</sup>\*FY2025 Airport Impact Aid is based on Calendar Year 2024 landing data that is made available in March 2025.

Final FY2025 distribution amounts will be made based upon data anticipated to be received in Q3/4 of FY2025.

**FY2024 Governor - Direct Municipal Aid to Cities and Towns**

<b>Municipality</b>	<b>FY2024 Enacted</b>	<b>Payment in Lieu of Taxes</b>	<b>Distressed Communities Relief Fund</b>	<b>Motor Vehicle Excise Tax<sup>3</sup></b>	<b>Library Grant-in-Aid</b>	<b>FY2024 Governor</b>	<b>Change from FY2024 Enacted</b>
Barrington	\$6,240,700	\$18,606		5,894,822	\$379,347	\$6,292,775	\$52,075
Bristol	4,534,938	1,305,958		2,905,818	206,100	4,417,874	-
Burrillville	5,361,277	59,483		5,053,933	224,266	5,337,682	-
Central Falls	2,350,082		263,947	2,077,974	36,917	2,378,839	-
Charlestown	1,085,273			1,020,877	64,266	1,085,143	-
Coventry	6,096,797			5,872,396	251,550	6,123,945	27,148
Cranston	29,440,805	4,029,628		22,312,247	797,557	27,139,431	-
Cumberland	6,411,068			6,073,469	353,926	6,427,395	16,328
East Greenwich	3,326,928	804,431		2,417,332	149,839	3,371,602	-
East Providence	7,997,414	286,708		11,433,479	445,181	12,165,367	4,167,953
Exeter	2,298,694			2,241,381	56,782	2,298,163	(531)
Foster	1,691,712			1,652,251	41,835	1,694,087	2,375
Glocester	2,477,279			2,381,941	95,338	2,477,279	-
Hopkinton	1,671,398			1,629,259	44,300	1,673,559	2,161
Jamestown	751,594			622,793	120,781	743,574	(8,019)
Johnston	10,514,625			10,382,785	133,453	10,516,238	1,613
Lincoln	5,917,375			5,683,015	259,616	5,942,631	25,256
Little Compton	410,492			366,775	42,594	409,369	(1,123)
Middletown	2,144,665			1,976,448	180,903	2,157,351	12,686
Narragansett	1,807,362			1,831,251	210,276	2,041,527	234,165
Newport	4,398,912	1,739,666		2,223,671	486,394	4,449,731	-
New Shoreham	260,580			163,298	108,269	271,567	-
North Kingstown	5,725,344	50		5,378,818	353,799	5,732,666	-
North Providence	10,935,636		1,168,448	9,619,286	246,714	11,034,448	-
North Smithfield	4,493,854			4,398,531	95,325	4,493,856	2
Pawtucket	18,535,211	3,061	1,799,105	16,495,506	474,735	18,772,407	-
Portsmouth	2,546,430			2,414,242	134,841	2,549,083	2,652
Providence	77,591,924	37,514,510	7,069,428	34,131,596	1,551,521	80,267,055	-
Richmond	1,479,884			1,448,455	32,206	1,480,661	777
Scituate	2,107,036			1,977,127	133,807	2,110,934	3,898
Smithfield	8,373,559	1,170,041		7,098,694	363,925	8,632,660	-
South Kingstown	4,409,542	187,050		3,930,455	258,400	4,375,906	-
Tiverton	1,856,745			1,748,175	147,750	1,895,925	39,180
Warren	2,167,590			2,090,911	73,963	2,164,873	(2,717)
Warwick	27,559,761	1,578,435		25,246,254	778,781	27,603,470	-
Westerly	6,374,157	152,031		5,765,523	441,250	6,358,803	-
West Greenwich	1,388,010			1,331,725	61,668	1,393,393	-
West Warwick	6,940,792		1,167,490	5,673,744	201,979	7,043,212	-
Woonsocket	10,868,198	351,755	916,041	9,324,776	240,870	10,833,442	-
SRL <sup>1</sup>	1,101,101	-	-	-	1,123,123	1,123,123	22,022
ILG <sup>2</sup>	1,922,282	-	-	-	71,172	71,172	(1,851,110)
MVET Adjustment <sup>4</sup>	421,271	-	-	-	-	-	(421,271)
Fire Districts	635,357	-	-	421,271	-	421,271	(214,086)
<b>Total</b>	<b>\$304,623,653</b>	<b>\$49,201,412</b>	<b>\$12,384,458</b>	<b>\$234,712,307</b>	<b>\$11,475,314</b>	<b>\$307,773,490</b>	<b>\$3,149,837</b>

<sup>1</sup> SRL: Statewide Reference Library Resources Grant

<sup>2</sup> ILG: Grant-in-Aid to Institutional Libraries. Includes \$1.9 million in Library Construction Aid

Total Library Construction Aid FY2024 is \$1.9 million

<sup>3</sup> Combines MVET Phase-Out Reimbursement and Original Base Reimbursement

<sup>4</sup> Up to \$500,000 in total to be provided as a supplemental payment per proposed R.I. Gen. Laws § 44-34.1-5 for municipalities and fire districts that would have had a motor vehicle levy above their FY 2018 Baseline in FY 23 and that also budgeted for this additional revenue, subject to review and certification by the Department of Revenue.

**FY2024 Governor - Indirect Municipal Aid to Cities and Towns**

<b>Municipality</b>	<b>FY2024 Enacted</b>	<b>Public Service Corp. Tax</b>	<b>Hotel Tax</b>	<b>Meals and Beverage Tax</b>	<b>Airport Impact Fees<sup>1</sup></b>	<b>FY2024 Governor</b>	<b>Change to Enacted</b>
Barrington	\$396,153	\$227,971	\$4,400	\$189,537		421,908	\$25,756
Bristol	1,018,978	295,616	93,159	682,903		1,071,678	52,700
Burrillville	477,122	214,519	262	269,016		483,797	6,675
Central Falls	446,567	294,118	666	223,255		518,038	71,471
Charlestown	414,521	106,186	95,318	224,049		425,553	11,032
Coventry	1,170,861	468,983	111,007	612,532		1,192,521	21,660
Cranston	3,736,525	1,095,441	49,951	2,753,980		3,899,372	162,846
Cumberland	1,141,007	479,585	969	711,776		1,192,330	51,323
East Greenwich	1,107,631	185,149	3,629	1,000,329		1,189,107	81,477
East Providence	2,076,477	625,173	84,380	1,422,371		2,131,923	55,447
Exeter	238,233	90,891	515	160,576		251,982	13,748
Foster	87,208	59,706	1,848	26,421		87,975	767
Glocester	238,663	132,626	4,023	112,215		248,863	10,200
Hopkinton	174,281	111,474	2,543	69,988		184,005	9,723
Jamestown	225,397	73,304	71,095	112,427		256,826	31,430
Johnston	1,368,689	391,636	15,104	1,028,804		1,435,544	66,855
Lincoln	1,448,469	297,074	180,842	981,729	25,000	1,484,645	36,176
Little Compton	151,848	47,712	41,110	64,033		152,855	1,006
Middletown	2,820,590	225,081	1,440,689	1,075,594	35,601	2,776,966	(43,625)
Narragansett	1,511,442	195,606	399,017	939,771		1,534,394	22,952
Newport	7,372,696	335,601	3,668,441	3,358,890		7,362,932	(9,764)
New Shoreham	1,450,918	13,346	828,258	560,381	47,267	1,449,251	(1,667)
North Kingstown	1,406,322	367,064	142,562	873,992	64,642	1,448,260	41,938
North Providence	999,581	449,752	4,367	627,864		1,081,984	82,403
North Smithfield	600,960	166,157	5,125	453,522		624,805	23,845
Pawtucket	2,336,739	996,651	114,259	1,340,146		2,451,056	114,317
Portsmouth	642,461	235,936	35,422	414,287		685,645	43,183
Providence	12,336,322	2,502,389	2,300,665	7,732,176		12,535,231	198,908
Richmond	319,667	106,875	41,642	205,377		353,894	34,227
Scituate	235,019	138,140	10,268	96,736		245,143	10,124
Smithfield	1,663,951	289,652	222,550	1,175,049	25,000	1,712,250	48,299
South Kingstown	1,922,717	418,487	316,370	1,256,632		1,991,490	68,773
Tiverton	619,259	215,857	20,345	429,267		665,469	46,210
Warren	590,942	147,987	2,872	493,492		644,351	53,408
Warwick	7,257,915	1,095,600	1,361,152	4,020,540	742,618	7,219,911	(38,004)
Westerly	2,875,978	309,492	1,230,893	1,298,323	59,974	2,898,682	22,704
West Greenwich	415,629	86,147	147,029	173,990		407,166	(8,463)
West Warwick	1,094,181	408,508	162,382	565,468		1,136,357	42,177
Woonsocket	1,381,245	570,477	72,503	805,266		1,448,245	67,000
<b>Total</b>	<b>\$65,773,166</b>	<b>\$14,471,968</b>	<b>\$13,287,630</b>	<b>\$38,542,704</b>	<b>1,000,100</b>	<b>\$67,302,405</b>	<b>\$1,529,239</b>

<sup>1</sup>\*FY2024 Airport Impact Aid is based on Calendar Year 2023 landing data that is made available in May 2024.