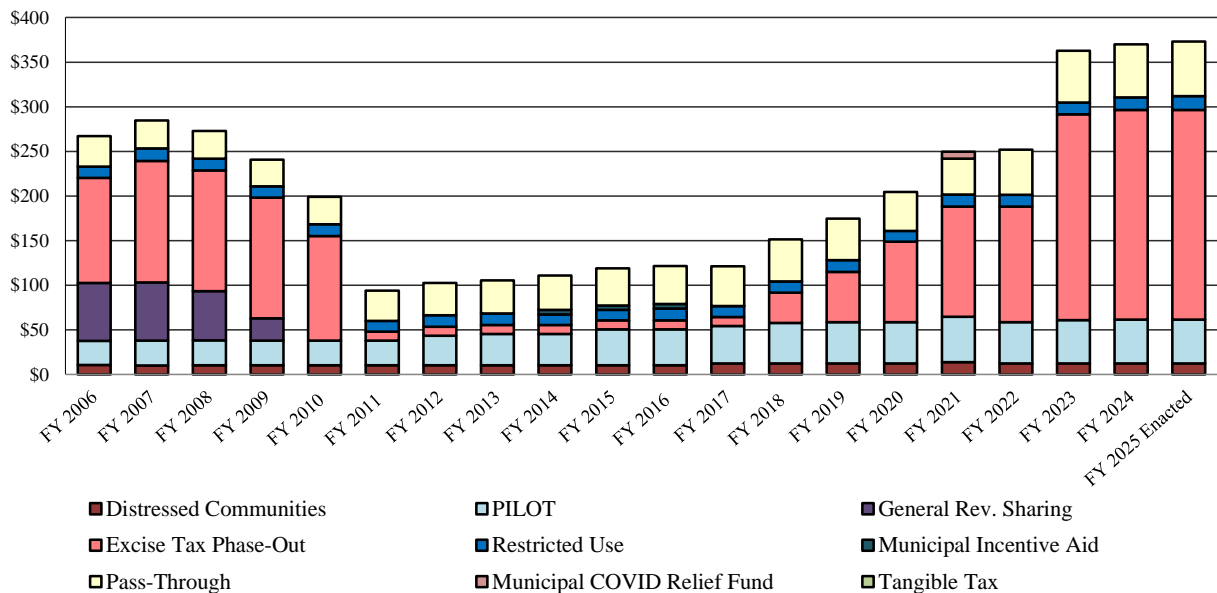


State Aid to Local Governments

Introduction

The Assembly provided state aid to cities and towns totaling \$310.6 million for FY 2024 and \$340.3 million for FY 2025. Funding for general aid programs is \$324.3 million for FY 2025, consistent with the enacted budget; for FY 2024, it is \$296.3 million which reflects shifting funding for tangible tax exemptions from the enacted budget to FY 2025, when the reimbursements will be paid. For restricted use programs the Budget includes \$16.0 million for FY 2025, which is \$1.7 million more than enacted; FY 2024 is unchanged. Local governments also receive revenues from other local taxes, which the state collects and passes through to the communities. This is estimated to be \$59.5 million for FY 2024 and \$61.3 million for FY 2025. The FY 2024 enacted assumption was \$60.1 million.

The following graph shows historical funding data, in millions, and includes the allocation by program from FY 2006 through the FY 2025 enacted budget.



The major changes included in the FY 2025 enacted budget are discussed on the following pages, followed by tables that show the enacted distribution of general aid and restricted aid programs by community. Though not a state aid program, there are also tables for the public service corporation, and local 1.0 percent meals and beverage and hotel tax collections, which are collected at the state level for efficiency purposes and returned to local governments.

General. The Assembly provided \$296.3 million for FY 2024 and \$324.3 million for FY 2025 for general state aid programs to local governments.

- Distressed Communities Relief Fund.** For FY 2025, the Assembly provided the FY 2024 enacted level of \$12.4 million for the Distressed Communities Relief Fund. Communities' aid distribution is based on updated qualifying tax levies. For both the first year of a community's qualification as a distressed community and the year that a community no longer qualifies, it receives a transition payment of half its proportional share; there is a redistribution of funding among qualifying communities based on the recommended total. No community is newly qualified for FY 2025.

- **Payment in Lieu of Taxes Program.** The Assembly provided the FY 2024 enacted level of \$49.2 million for FY 2025 for the payment in lieu of taxes program that reimburses municipalities for property taxes that would have been due on certain real property exempted from taxation by state law. This includes property owned by private nonprofit higher educational institutions, nonprofit hospitals, or any state-owned hospital, veterans’ residential facility, or correctional facility. Municipalities may be reimbursed up to 27.0 percent of the tax that would have been collected if the property had been taxable, subject to appropriation. If the appropriation is less than the necessary amount, the reimbursements are ratably reduced. The FY 2024 enacted budget fully funds the program at 27.0 percent; the FY 2025 enacted budget represents 26.7 percent and is \$0.6 million less than full funding.

Fiscal Year	2005	2010	2020	2024 Enacted	2024 Final	2025 Governor	2025 Enacted	Chg. to Enacted
General Aid								
Distressed Communities	\$ 9.5	\$ 10.4	\$ 12.4	\$ 12.4	\$ 12.4	\$ 12.4	\$ 12.4	\$ -
PILOT	22.7	27.6	46.1	49.2	49.2	49.2	49.2	-
Excise Tax Phase-Out	105.0	117.2	90.3	234.7	234.7	234.7	234.7	-
Tangible Tax Exemption	-	-	-	28.0	-	28.0	28.0	-
Subtotal	\$ 189.7	\$ 155.1	\$ 148.7	\$ 324.3	\$ 296.3	\$ 324.3	\$ 324.3	\$ -
Restricted Use Aid								
Library Resource Aid	\$ 8.1	\$ 8.8	\$ 9.6	\$ 11.5	\$ 11.5	\$ 11.5	\$ 11.9	\$ 0.4
Library Const. Aid	2.5	2.6	1.9	1.9	1.9	2.2	2.2	0.3
Prop. Val. Reimb.	0.6	1.6	0.6	0.9	0.9	1.9	1.9	1.0
Subtotal	\$ 12.3	\$ 13.0	\$ 12.2	\$ 14.3	\$ 14.3	\$ 15.6	\$ 16.0	\$ 1.7
Total Appropriated Aid	\$ 202.0	\$ 168.2	\$ 160.9	\$ 338.6	\$ 310.6	\$ 339.9	\$ 340.3	\$ 1.7
Other Aid - Pass-Through								
Public Service Corp.	\$ 14.6	\$ 10.2	\$ 13.2	\$ 13.1	\$ 14.5	\$ 14.5	\$ 14.5	\$ 1.4
Meals and Beverage Tax	17.8	19.0	26.2	40.2	38.5	40.0	40.1	(0.1)
Local Hotel Tax	0.6	1.7	4.3	6.9	6.5	6.6	6.7	(0.2)
Total Other Aid	\$ 33.1	\$ 30.9	\$ 43.6	\$ 60.1	\$ 59.5	\$ 61.0	\$ 61.3	\$ 1.1

\$ in millions

- **Motor Vehicle Excise Tax Phase-Out.** The Assembly fully funded the Motor Vehicle Excise Tax Phase-Out program at \$234.7 million for both years and assumes the same community distributions. This is consistent with the FY 2024 enacted budget and statutory assumption for FY 2025, as enacted by the 2017 Assembly. The 2022 Assembly accelerated the motor vehicle phase-out by one year by advancing the reimbursement amounts, effectively ending the tax collection as of each local government’s FY 2024. Under current law, the second fiscal year following the phase-out, FY 2026, the distribution to local governments will be proportional to the sales tax revenue change compared to the prior year. The Governor’s budget repealed that provision; the Assembly did not concur with that repeal.

- **Tangible Tax Exemption.** The Assembly shifted the enacted \$28.0 million for a new general state aid program authorized by the 2023 Assembly to FY 2025, when the payments will be made. This program establishes a statewide exemption of \$50,000 from the tangible taxes levied by municipalities and fire districts, except the public service corporation and renewable energy resources and equipment taxes. The exemption applies as of the December 31, 2023 assessment date, or effectively for all tax years beginning on or after January 1, 2024.

Municipalities and fire districts will be reimbursed for all foregone revenues and the value of all uniformly applied exemptions; however, individualized exemptions are not eligible for reimbursement. Each community is required to send its certified tax rolls to the Division of Municipal Finance by August 15 annually. The initial reimbursement will be September 30, 2024, with subsequent reimbursements annually thereafter.

The Budget also modifies the 2023 statute establishing the exemption to ensure that municipalities are reimbursed for the actual exemption loss, not just the net loss that produces a lower levy than 2022. It also

provides alternate certification for those municipalities that did not collect data to redo the levy. As the data is not yet available, the community distributions are not reflected, though the amount is included in the aid tables.

- **Library Resource Sharing Aid.** The Assembly provided \$11.9 million to fully fund library aid for FY 2025. Current law allows 25.0 percent reimbursement of second prior year expenditures, subject to appropriation. This is \$0.4 million more than the Governor’s recommendation, which represents a 24.2 percent reimbursement.
- **Library Construction Aid.** The Assembly provided \$2.2 million to fully fund library construction aid requirements, this is \$0.3 million more than the FY 2024 enacted and revised amounts of \$1.9 million. The state reimburses libraries up to half of the total costs for eligible projects on an installment basis, for a period of up to 20 years. The payments do not begin until the state fiscal year following the completion, acceptance, and audit of the project.
- **Property Valuation Reimbursement.** The Assembly provided the current law level of \$0.9 million for FY 2024 and \$1.9 million for FY 2025 to reimburse communities conducting property valuation updates.
- **Public Service Corporation Tax.** The FY 2025 budget assumes the state will collect and distribute \$14.5 million each year from property tax revenues from public service corporations on behalf of municipalities and pass that back to them. Companies are required to declare the assessed property values to the Division of Taxation annually by March 1; payments are made in July. A final figure will be provided when the actual payments are made.
- **Meals and Beverage Tax.** The FY 2025 budget assumes the state will collect and distribute an estimated \$38.5 million and \$40.1 million from local meals and beverage taxes for FY 2024 and FY 2025, respectively. This reflects June 2024 Office of Revenue Analysis estimates.
- **Local Hotel Tax.** The FY 2025 budget assumes the state will collect and distribute an estimated \$6.5 million and \$6.7 million for FY 2024 and FY 2025, respectively, from the 1.0 percent local hotel tax. This reflects June 2024 Office of Revenue Analysis estimates.

State Aid

State sources of aid can be classified into *general* aid and *restricted use* aid. *General* aid payments made to municipalities can be used for general budget use or as reimbursement for costs incurred. Examples include: distressed communities relief, payments in lieu of taxes, and Motor Vehicle Excise Tax Phase-Out payments. The general purpose of these programs is to relieve pressure on local property taxes by providing revenues from the state’s broad-based taxes to local governments.

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

Pass-through aid in the form of the Public Service Corporation, 1.0 percent local Meals and Beverage tax, and 1.0 percent hotel tax are listed as state aid. These funds are not paid from state sources. For efficiency of collections, the Division of Taxation collects this local levy at the state level and returns the collections back to the local governments.

General State Aid

Distressed Communities Relief Program. The Distressed Communities Relief program was established in 1990 to provide assistance to the communities with the highest property tax burdens relative to the wealth of the taxpayers. The 2005 Assembly increased eligibility for FY 2006 to any community falling into the lowest 20.0 percent for at least three of four indices to be eligible for assistance.

Rankings	Central Falls	Cranston	North Providence	Pawtucket	Providence	West Warwick	Woonsocket
FY 2022							
Levy/Full Value	4	7	5	6	2	1	3
Per Capita Income 2019	1	7	8	4	3	5	2
Personal Income/Full Value	1	13	5	3	14	4	2
Full Value Per Capita	1	8	6	3	5	4	2
Qualifying Rankings	4	3	4	4	3	4	4
FY 2023							
Levy/Full Value	3	10	5	11	2	1	8
Per Capita Income 2019 ¹	1	7	8	4	3	5	2
Personal Income/Full Value	1	11	4	3	9	5	2
Full Value Per Capita	1	7	6	3	4	5	2
Qualifying Rankings	4	2	4	3	3	4	4
FY 2024							
Levy/Full Value	8	9	3	12	1	2	13
Per Capita Income 2021	1	10	5	3	4	6	2
Personal Income/Full Value	1	12	5	2	6	4	3
Full Value Per Capita	1	7	6	3	4	5	2
Qualifying Rankings	4	1	4	3	4	4	3
FY 2025							
Levy/Full Value	8	9	5	14	1	2	17
Per Capita Income 2022	1	8	6	3	4	7	2
Personal Income/Full Value	1	12	6	2	7	3	4
Full Value Per Capita	1	7	6	3	4	5	2
Qualifying Rankings	4	2	4	3	4	4	3

¹2020 Census data were delayed; consistent with current law, the most recent data were used.

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

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

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

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

shares, even if they are receiving a transition payment. The 2020 Assembly provided an enhanced level of \$13.8 million, reflecting \$1.4 million using one-time COVID relief federal funds.

The Assembly provided the enacted level of \$12.4 million for the Distressed Communities Relief program for FY 2025. Communities' aid distribution is based on updated qualifying tax levies and population data from 2022, consistent with current law for the most recent data available. Most funds are distributed based on the ratio of an eligible municipality's tax levy to the total tax levy of all eligible municipalities. However, when a new community qualifies, that community receives 50.0 percent of current law requirements the first year it qualifies. The remaining 50.0 percent is distributed to the other distressed communities proportionately. When a community falls out of the program, it receives a one-time transition payment of 50.0 percent of the prior year requirement exclusive of any reduction for first year qualification. No community is newly qualified for FY 2025.

Payment in Lieu of Taxes (PILOT). This program reimburses cities and towns for property taxes, which would have been due on real property owned by private nonprofit higher educational institutions or nonprofit hospitals, or any state-owned hospital, veterans' residential facility or correctional facility, which is exempt from taxation by state law. Municipalities may be reimbursed up to 27.0 percent of the tax that would have been collected if the property had been taxable, subject to appropriation. The state typically makes one payment to communities in July of each year.

If the appropriation is less than the necessary amount, the reimbursements are ratably reduced. The Assembly provided the FY 2024 enacted amount of \$49.2 million for FY 2025, consistent with the Governor's recommendation. The FY 2024 enacted budget fully funded the program at 27.0 percent; the FY 2025 budget represents 26.7 percent or \$0.6 million less than full funding.

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

The 2010 Assembly provided \$117.2 million to fund the program at 88.0 percent of the amount that would have been due in FY 2010. It also enacted legislation that mandates a \$500 exemption for which the state will reimburse municipalities an amount subject to appropriation for FY 2011 and thereafter. It had been funded at \$10.0 million until FY 2018. Municipalities could provide an additional exemption which was not subject to reimbursement. The Assembly removed the prohibition on taxing the difference when the value of a vehicle is higher than assessed in the prior fiscal year, and allowed motor vehicle rates and ratios of assessment to be less than earlier levels, which were frozen. The Assembly also restored fire districts' authority to levy a motor vehicle excise tax and excluded them from reimbursements.

The 2017 Assembly enacted legislation to restart the phase-out. As enacted, that law exempted cars older than 15 years from taxation, and incrementally reduced the maximum tax rate levied and percentage of value assessed, while annually increasing the minimum exemption. East Providence's fiscal year operates one year behind the state and the other communities; therefore, it entered the phase-out one year later than other communities. The second year after the phase-out is complete, reimbursement amounts are tied to the sales tax revenue change, and distributed proportionally to each municipality in the year after the phase out, to the nearest 0.01 percent. The 2022 Assembly accelerated the phase-out by one year by advancing the reimbursement amounts, effectively ending the tax collection as of each local government's FY 2024.

The Budget funds the Motor Vehicle Excise Tax Phase-Out program at \$234.7 million for both years and assumes the same community distributions. This is consistent with the FY 2024 enacted budget and statutory assumption for FY 2025, as enacted by the 2017 Assembly. Under current law, the proportional

distribution of sales tax revenue to local governments will begin as of FY 2026. The Governor had proposed repealing that provision but the Assembly did not concur.

Tangible Tax Exemption. The Assembly shifted the FY 2024 enacted \$28.0 million for a new general state aid program authorized by the 2023 Assembly to FY 2025, when the payments will be made. The program establishes a statewide exemption of \$50,000 from the tangible taxes levied by municipalities and fire districts, except the public service corporation and renewable energy resources and equipment taxes. The exemption applies as of the December 31, 2023 assessment date, or effectively for all tax years beginning on or after January 1, 2024.

Municipalities and fire districts will be reimbursed for all foregone revenues and the value of all uniformly applied exemptions; however, individualized exemptions are not eligible for reimbursement. Each community is required to send its certified tax rolls to the Division of Municipal Finance by August 15 annually. The initial reimbursement will be September 30, 2024, with subsequent reimbursements annually thereafter.

The Budget also modifies the 2023 statute establishing the exemption to ensure that municipalities are reimbursed for the actual exemption loss, not just the net loss that produces a lower levy than 2022. It also provides alternate certification for those municipalities that did not collect data to redo the levy. As the data is not yet available, the community distributions are not reflected, though the amount is included in the aid tables.

Municipal Incentive Aid. The Municipal Incentive Aid program, which encouraged sustainable funding of retirement plans and reduction of unfunded liabilities was conceived as a three-year program. Aid was distributed on the basis of the most recent estimate of population of each municipality as a share of the total state population, as reported by the Bureau of the Census in the year the payment is made. Program payments were made in March of each year. If a municipality was not eligible to receive aid, its share may have been reappropriated to the following fiscal year. To receive the prior and current years' share of aid, the municipality had to meet the funding requirements for both years. FY 2016 was the third and final year. For FY 2016, Johnston did not meet the requirements for eligibility and its payment was reappropriated to FY 2017. Its share was ultimately redistributed amongst the other communities in May 2017.

Municipal COVID Relief Fund. The 2020 Assembly provided an enhanced level of local aid support for FY 2021 from the state's one-time allocation of \$1,250.0 million from the Coronavirus Relief Fund, provided under the CARES Act. The budget had proviso language for cities and towns to comply with all applicable federal laws and regulations under Section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136. The FY 2021 budget included \$136.5 million from Coronavirus Relief federal funds, using the enacted distribution methodology based on four formulas, including the distressed communities relief, payment in lieu of taxes, and Motor Vehicle Excise Tax Phase-Out programs, and a per capita funding formula.

General Revenue Sharing. Beginning in FY 1994, a portion of total state tax revenues from the second prior fiscal year have been earmarked as state aid to cities and towns and distributed based on per capita income and local tax burdens for public purposes. The FY 1999 budget began increasing the percentage of shared revenues as a mechanism for reimbursing municipalities for lost local revenues from the ten-year phase-out of the inventory tax. Legislation in 2005 and 2006 dedicated a portion of video lottery net terminal income, up to \$10.0 million for the non-distressed communities program. The 2009 Assembly adopted the Governor's recommendation to subject the program to appropriation. It has not been funded since FY 2009.

Restricted Use State Aid

Library Resource Sharing Aid. Current law requires state support to local libraries via grants-in-aid at a level up to 25.0 percent of the amount appropriated and expended from local tax revenues in the second

prior fiscal year by the municipalities in which the libraries are located, provided that if the total exceeds the appropriation, the aid amounts to each municipality be proportionately reduced.

Aid remained relatively stable from FY 1991 through FY 1997. For FY 1998, the General Assembly appropriated an additional \$1.0 million to begin increasing funding to meet the 25.0 percent program requirement by FY 2000. The state is also required to fund 100 percent of the administrative and operating costs of the Rhode Island Library Network. It should be noted that the 25.0 percent requirement also applies to institutional libraries.

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

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

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

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

The Assembly provided \$11.9 million to fully fund library aid. Current law allows 25.0 percent reimbursement of second prior year expenditures, subject to appropriation. This is \$0.4 million more than the Governor's recommendation, which represents a 24.2 percent reimbursement.

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

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

Reimbursable costs also include any cost of borrowing for the state share during the construction period. Examples of costs ineligible for state funds include fundraising or public relations costs incurred by the

municipality or the free library. In a case where the library is a component of local government, payments are made to the municipality. Payments are made directly to free public libraries.

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

The 2011 Assembly adopted legislation to impose a three-year moratorium on the acceptance of applications for library construction aid projects through July 1, 2014. The Budget includes \$2.2 million for FY 2025 based on expected reimbursements, which is \$0.3 million more than enacted for FY 2024.

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

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

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

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

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

The Budget includes \$0.9 million for FY 2024 and \$1.9 million for FY 2025. The changes reflect current law adjustments and anticipated expenses for maximum allowable reimbursements for communities scheduled to complete revaluations. The state does not reimburse non-distressed municipalities for complete revaluations, only for updates. Expenditures fluctuate annually, the following table includes actual expenditures since FY 2012, and the enacted amounts for FY 2024 and FY 2025.

Fiscal Year	Expenditures	Fiscal Year	Expenditures
2012	\$ 905,250	2019	\$ 1,023,245
2013	\$ 889,640	2020	\$ 585,632
2014	\$ 436,537	2021	\$ 853,931
2015	\$ 681,508	2022	\$ 665,795
2016	\$ 1,300,849	2023	\$ 466,059
2017	\$ 446,302	2024	\$ 906,329
2018	\$ 732,812	2025	\$ 1,887,448

Oversight Reimbursement. Current law requires that the state reimburse 50.0 percent of the cost of an official to act as a financial advisor to municipalities no longer subject to state Fiscal Stability Act oversight. No funding is provided; the final eligible community exited oversight on March 20, 2020.

Pass-Through Revenues

Public Service Corporation Tax. The Budget assumes the state will collect \$14.5 million of property taxes from public service corporations on behalf of municipalities and pass that back to them during FY 2025. This reflects the FY 2024 amount; a final figure will be calculated when updated data is available later in 2024. The 2009 Assembly adopted the Governor’s recommendation to require the tax rate applied to the tangible personal property of public service corporations not be less than the prior year. Annual tax collections had dropped from \$16.6 million in FY 2004 to \$10.2 million in FY 2010. The statute allows for the use of up to 0.75 percent for administrative expenses; these funds are deposited as general revenues.

The tangible personal property of telegraph, cable, and telecommunications corporations and express corporations used exclusively in conducting business for the corporation is exempt from local taxation under current law; however, it is subject to taxation by the state. Tangible personal property includes lines, cables, ducts, pipes, machinery, and equipment. It should be noted this tax is not affected by the tangible tax exemption program, discussed previously.

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

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

Fiscal Year	Total Collections
2023	\$ 37,498,657
2022	\$ 32,516,283
2021	\$ 26,005,401
2020	\$ 26,153,929
2019	\$ 28,297,063

While not a direct appropriation, the Budget assumes these revenues will total \$38.5 million and \$40.1 million for FY 2024 and FY 2025, respectively, based on current estimates provided by the Office of Revenue Analysis updated in June 2024.

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

Fiscal Year	Total Collections
2023	\$ 6,509,093
2022	\$ 5,856,253
2021	\$ 3,749,642
2020	\$ 4,299,317
2019	\$ 5,072,892

While not a direct appropriation, the Budget assumes these revenues will total \$6.5 million and \$6.7 million for FY 2024 and FY 2025, respectively from the 1.0 percent local hotel tax, based on current estimates provided by the Office of Revenue Analysis updated in June 2024.

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

Distribution by Community

General Aid Total

Includes Distressed Communities, PILOT, Motor Vehicle Excise Tax, & Tangible Tax

<i>City or Town</i>	<i>FY 2024 Enacted¹</i>	<i>FY 2024 Gov. Rev.²</i>	<i>FY 2024 Final</i>	<i>Change to Enacted</i>
Barrington	\$ 5,913,428	\$ 5,913,428	\$ 5,913,428	\$ -
Bristol	4,211,775	4,211,775	4,211,775	-
Burrillville	5,113,416	5,113,416	5,113,416	-
Central Falls	2,341,921	2,341,921	2,341,921	-
Charlestown	1,020,877	1,020,877	1,020,877	-
Coventry	5,872,396	5,872,396	5,872,396	-
Cranston	26,341,875	26,341,875	26,341,875	-
Cumberland	6,073,469	6,073,469	6,073,469	-
East Greenwich	3,221,763	3,221,763	3,221,763	-
East Providence	11,720,187	11,720,187	11,720,187	-
Exeter	2,241,381	2,241,381	2,241,381	-
Foster	1,652,251	1,652,251	1,652,251	-
Glocester	2,381,941	2,381,941	2,381,941	-
Hopkinton	1,629,259	1,629,259	1,629,259	-
Jamestown	622,793	622,793	622,793	-
Johnston	10,382,785	10,382,785	10,382,785	-
Lincoln	5,683,015	5,683,015	5,683,015	-
Little Compton	366,775	366,775	366,775	-
Middletown	1,976,448	1,976,448	1,976,448	-
Narragansett	1,831,251	1,831,251	1,831,251	-
Newport	3,963,337	3,963,337	3,963,337	-
New Shoreham	163,298	163,298	163,298	-
North Kingstown	5,378,867	5,378,867	5,378,867	-
North Providence	10,787,734	10,787,734	10,787,734	-
North Smithfield	4,398,531	4,398,531	4,398,531	-
Pawtucket	18,297,672	18,297,672	18,297,672	-
Portsmouth	2,414,242	2,414,242	2,414,242	-
Providence	78,715,534	78,715,534	78,715,534	-
Richmond	1,448,455	1,448,455	1,448,455	-
Scituate	1,977,127	1,977,127	1,977,127	-
Smithfield	8,268,735	8,268,735	8,268,735	-
South Kingstown	4,117,506	4,117,506	4,117,506	-
Tiverton	1,748,175	1,748,175	1,748,175	-
Warren	2,090,911	2,090,911	2,090,911	-
Warwick	26,824,689	26,824,689	26,824,689	-
Westerly	5,917,553	5,917,553	5,917,553	-
West Greenwich	1,331,725	1,331,725	1,331,725	-
West Warwick	6,841,233	6,841,233	6,841,233	-
Woonsocket	10,592,573	10,592,573	10,592,573	-
Subtotal	\$ 295,876,905	\$ 295,876,905	\$ 295,876,905	\$ -
MV Phase Out - Fire Districts	421,271	421,271	421,271	-
Tangible Tax	-	-	-	-
Total	\$ 296,298,176	\$ 296,298,176	\$ 296,298,176	\$ -

¹ Tangible Tax funding was provided in the enacted budget with the intent of reappropriating unspent funding to FY 2025 when payments are made.

² Distributional data will not be available until certified tax rolls are submitted by August 15.

General Aid Total

Includes Distressed Communities, PILOT, Motor Vehicle Excise Tax, & Tangible Tax

<i>City or Town</i>	<i>FY 2024 Enacted¹</i>	<i>FY 2025 Governor²</i>	<i>FY 2025 Enacted</i>	<i>Change to FY 2024 Final</i>
Barrington	\$ 5,913,428	\$ 5,913,798	\$ 5,913,798	\$ 369
Bristol	4,211,775	4,230,755	4,230,755	18,980
Burrillville	5,113,416	5,114,670	5,114,670	1,254
Central Falls	2,341,921	2,346,110	2,346,110	4,189
Charlestown	1,020,877	1,020,877	1,020,877	-
Coventry	5,872,396	5,872,396	5,872,396	-
Cranston	26,341,875	26,349,428	26,349,428	7,553
Cumberland	6,073,469	6,073,469	6,073,469	-
East Greenwich	3,221,763	3,236,772	3,236,772	15,009
East Providence	11,720,187	11,730,446	11,730,446	10,260
Exeter	2,241,381	2,241,381	2,241,381	-
Foster	1,652,251	1,652,251	1,652,251	-
Glocester	2,381,941	2,381,941	2,381,941	-
Hopkinton	1,629,259	1,629,259	1,629,259	-
Jamestown	622,793	622,793	622,793	-
Johnston	10,382,785	10,382,785	10,382,785	-
Lincoln	5,683,015	5,683,015	5,683,015	-
Little Compton	366,775	366,775	366,775	-
Middletown	1,976,448	1,976,448	1,976,448	-
Narragansett	1,831,251	1,831,251	1,831,251	-
Newport	3,963,337	3,997,089	3,997,089	33,752
New Shoreham	163,298	163,298	163,298	-
North Kingstown	5,378,867	5,378,868	5,378,868	-
North Providence	10,787,734	10,760,062	10,760,062	(27,671)
North Smithfield	4,398,531	4,398,531	4,398,531	-
Pawtucket	18,297,672	18,307,126	18,307,126	9,454
Portsmouth	2,414,242	2,414,242	2,414,242	-
Providence	78,715,534	78,512,647	78,512,647	(202,886)
Richmond	1,448,455	1,448,455	1,448,455	-
Scituate	1,977,127	1,977,127	1,977,127	-
Smithfield	8,268,735	8,316,146	8,316,146	47,411
South Kingstown	4,117,506	4,116,797	4,116,797	(708)
Tiverton	1,748,175	1,748,175	1,748,175	-
Warren	2,090,911	2,090,911	2,090,911	-
Warwick	26,824,689	26,937,297	26,937,297	112,608
Westerly	5,917,553	5,916,549	5,916,549	(1,005)
West Greenwich	1,331,725	1,331,725	1,331,725	-
West Warwick	6,841,233	6,831,122	6,831,122	(10,112)
Woonsocket	10,592,573	10,574,117	10,574,117	(18,456)
Subtotal	\$ 295,876,905	\$ 295,876,905	\$ 295,876,905	\$ (0)
MV Phase Out - Fire Districts	421,271	421,271	421,271	-
Tangible Tax	-	28,000,000	28,000,000	28,000,000
Total	\$ 296,298,176	\$ 324,298,176	\$ 324,298,176	\$ 28,000,000

¹ Tangible Tax funding was provided in the enacted budget with the intent of reappropriating unspent funding to FY 2025 when payments are made.

² Distributional data will not be available until certified tax rolls are submitted by August 15.

Distressed Communities Relief

<i>City or Town</i>	<i>FY 2024 Enacted</i>	<i>FY 2024 Gov. Rev.</i>	<i>FY 2024 Final</i>	<i>Change to Enacted</i>
Barrington	\$ -	\$ -	\$ -	\$ -
Bristol	-	-	-	-
Burrillville	-	-	-	-
Central Falls	263,947	263,947	263,947	-
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	1,168,448	1,168,448	1,168,448	-
North Smithfield	-	-	-	-
Pawtucket	1,799,105	1,799,105	1,799,105	-
Portsmouth	-	-	-	-
Providence	7,069,428	7,069,428	7,069,428	-
Richmond	-	-	-	-
Scituate	-	-	-	-
Smithfield	-	-	-	-
South Kingstown	-	-	-	-
Tiverton	-	-	-	-
Warren	-	-	-	-
Warwick	-	-	-	-
Westerly	-	-	-	-
West Greenwich	-	-	-	-
West Warwick	1,167,490	1,167,490	1,167,490	-
Woonsocket	916,041	916,041	916,041	-
Total	\$ 12,384,458	\$ 12,384,458	\$ 12,384,458	\$ -

Distressed Communities Relief

<i>City or Town</i>	<i>FY 2024 Enacted</i>	<i>FY 2025 Governor</i>	<i>FY 2025 Enacted</i>	<i>Change to FY 2024 Final</i>
Barrington	\$ -	\$ -	\$ -	\$ -
Bristol	-	-	-	-
Burrillville	-	-	-	-
Central Falls	263,947	268,136	268,136	4,189
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	1,168,448	1,140,776	1,140,776	(27,671)
North Smithfield	-	-	-	-
Pawtucket	1,799,105	1,808,532	1,808,532	9,427
Portsmouth	-	-	-	-
Providence	7,069,428	7,107,546	7,107,546	38,118
Richmond	-	-	-	-
Scituate	-	-	-	-
Smithfield	-	-	-	-
South Kingstown	-	-	-	-
Tiverton	-	-	-	-
Warren	-	-	-	-
Warwick	-	-	-	-
Westerly	-	-	-	-
West Greenwich	-	-	-	-
West Warwick	1,167,490	1,157,378	1,157,378	(10,112)
Woonsocket	916,041	902,090	902,090	(13,951)
Total	\$ 12,384,458	\$ 12,384,458	\$ 12,384,458	\$ -

Payment in Lieu of Taxes

<i>City or Town</i>	<i>FY 2024 Enacted</i>	<i>FY 2024 Gov. Rev.</i>	<i>FY 2024 Final</i>	<i>Change to Enacted</i>
Barrington	\$ 18,606	\$ 18,606	\$ 18,606	\$ -
Bristol	1,305,958	1,305,958	1,305,958	-
Burrillville	59,483	59,483	59,483	-
Central Falls	-	-	-	-
Charlestown	-	-	-	-
Coventry	-	-	-	-
Cranston	4,029,628	4,029,628	4,029,628	-
Cumberland	-	-	-	-
East Greenwich	804,431	804,431	804,431	-
East Providence	286,708	286,708	286,708	-
Exeter	-	-	-	-
Foster	-	-	-	-
Glocester	-	-	-	-
Hopkinton	-	-	-	-
Jamestown	-	-	-	-
Johnston	-	-	-	-
Lincoln	-	-	-	-
Little Compton	-	-	-	-
Middletown	-	-	-	-
Narragansett	-	-	-	-
Newport	1,739,666	1,739,666	1,739,666	-
New Shoreham	-	-	-	-
North Kingstown	50	50	50	-
North Providence	-	-	-	-
North Smithfield	-	-	-	-
Pawtucket	3,061	3,061	3,061	-
Portsmouth	-	-	-	-
Providence	37,514,510	37,514,510	37,514,510	-
Richmond	-	-	-	-
Scituate	-	-	-	-
Smithfield	1,170,041	1,170,041	1,170,041	-
South Kingstown	187,050	187,050	187,050	-
Tiverton	-	-	-	-
Warren	-	-	-	-
Warwick	1,578,435	1,578,435	1,578,435	-
Westerly	152,031	152,031	152,031	-
West Greenwich	-	-	-	-
West Warwick	-	-	-	-
Woonsocket	351,755	351,755	351,755	-
Total	\$ 49,201,412	\$ 49,201,412	\$ 49,201,412	\$ -

Payment in Lieu of Taxes

<i>City or Town</i>	<i>FY 2024 Enacted</i>	<i>FY 2025 Governor</i>	<i>FY 2025 Enacted</i>	<i>Change to FY 2024 Final</i>
Barrington	\$ 18,606	\$ 18,976	\$ 18,976	\$ 369
Bristol	1,305,958	1,324,937	1,324,937	18,980
Burrillville	59,483	60,737	60,737	1,254
Central Falls	-	-	-	-
Charlestown	-	-	-	-
Coventry	-	-	-	-
Cranston	4,029,628	4,037,181	4,037,181	7,553
Cumberland	-	-	-	-
East Greenwich	804,431	819,440	819,440	15,009
East Providence	286,708	296,967	296,967	10,260
Exeter	-	-	-	-
Foster	-	-	-	-
Glocester	-	-	-	-
Hopkinton	-	-	-	-
Jamestown	-	-	-	-
Johnston	-	-	-	-
Lincoln	-	-	-	-
Little Compton	-	-	-	-
Middletown	-	-	-	-
Narragansett	-	-	-	-
Newport	1,739,666	1,773,418	1,773,418	33,752
New Shoreham	-	-	-	-
North Kingstown	50	50	50	-
North Providence	-	-	-	-
North Smithfield	-	-	-	-
Pawtucket	3,061	3,087	3,087	26
Portsmouth	-	-	-	-
Providence	37,514,510	37,273,505	37,273,505	(241,005)
Richmond	-	-	-	-
Scituate	-	-	-	-
Smithfield	1,170,041	1,217,452	1,217,452	47,411
South Kingstown	187,050	186,342	186,342	(708)
Tiverton	-	-	-	-
Warren	-	-	-	-
Warwick	1,578,435	1,691,043	1,691,043	112,608
Westerly	152,031	151,026	151,026	(1,005)
West Greenwich	-	-	-	-
West Warwick	-	-	-	-
Woonsocket	351,755	347,251	347,251	(4,504)
Total	\$ 49,201,412	\$ 49,201,412	\$ 49,201,412	\$ -

Motor Vehicle Excise Phase-Out

<i>City or Town</i>	<i>FY 2024 Enacted</i>	<i>FY 2024 Gov. Rev.</i>	<i>FY 2024 Final</i>	<i>Change to Enacted</i>
Barrington	\$ 5,894,822	\$ 5,894,822	\$ 5,894,822	\$ -
Bristol	2,905,818	2,905,818	2,905,818	-
Burrillville	5,053,933	5,053,933	5,053,933	-
Central Falls	2,077,974	2,077,974	2,077,974	-
Charlestown	1,020,877	1,020,877	1,020,877	-
Coventry	5,872,396	5,872,396	5,872,396	-
Cranston	22,312,247	22,312,247	22,312,247	-
Cumberland	6,073,469	6,073,469	6,073,469	-
East Greenwich	2,417,332	2,417,332	2,417,332	-
East Providence	11,433,479	11,433,479	11,433,479	-
Exeter	2,241,381	2,241,381	2,241,381	-
Foster	1,652,251	1,652,251	1,652,251	-
Glocester	2,381,941	2,381,941	2,381,941	-
Hopkinton	1,629,259	1,629,259	1,629,259	-
Jamestown	622,793	622,793	622,793	-
Johnston	10,382,785	10,382,785	10,382,785	-
Lincoln	5,683,015	5,683,015	5,683,015	-
Little Compton	366,775	366,775	366,775	-
Middletown	1,976,448	1,976,448	1,976,448	-
Narragansett	1,831,251	1,831,251	1,831,251	-
Newport	2,223,671	2,223,671	2,223,671	-
New Shoreham	163,298	163,298	163,298	-
North Kingstown	5,378,818	5,378,818	5,378,818	-
North Providence	9,619,286	9,619,286	9,619,286	-
North Smithfield	4,398,531	4,398,531	4,398,531	-
Pawtucket	16,495,506	16,495,506	16,495,506	-
Portsmouth	2,414,242	2,414,242	2,414,242	-
Providence	34,131,596	34,131,596	34,131,596	-
Richmond	1,448,455	1,448,455	1,448,455	-
Scituate	1,977,127	1,977,127	1,977,127	-
Smithfield	7,098,694	7,098,694	7,098,694	-
South Kingstown	3,930,455	3,930,455	3,930,455	-
Tiverton	1,748,175	1,748,175	1,748,175	-
Warren	2,090,911	2,090,911	2,090,911	-
Warwick	25,246,254	25,246,254	25,246,254	-
Westerly	5,765,523	5,765,523	5,765,523	-
West Greenwich	1,331,725	1,331,725	1,331,725	-
West Warwick	5,673,744	5,673,744	5,673,744	-
Woonsocket	9,324,776	9,324,776	9,324,776	-
Subtotal	\$ 234,291,035	\$ 234,291,035	\$ 234,291,035	\$ -
MV Phase Out - Fire Districts	421,271	421,271	421,271	-
Total	\$ 234,712,307	\$ 234,712,307	\$ 234,712,307	\$ -

Motor Vehicle Excise Phase-Out

<i>City or Town</i>	<i>FY 2024 Enacted</i>	<i>FY 2025 Governor</i>	<i>FY 2025 Enacted</i>	<i>Change to FY 2024 Final</i>
Barrington	\$ 5,894,822	\$ 5,894,822	\$ 5,894,822	\$ -
Bristol	2,905,818	2,905,818	2,905,818	-
Burrillville	5,053,933	5,053,933	5,053,933	-
Central Falls	2,077,974	2,077,974	2,077,974	-
Charlestown	1,020,877	1,020,877	1,020,877	-
Coventry	5,872,396	5,872,396	5,872,396	-
Cranston	22,312,247	22,312,247	22,312,247	-
Cumberland	6,073,469	6,073,469	6,073,469	-
East Greenwich	2,417,332	2,417,332	2,417,332	-
East Providence	11,433,479	11,433,479	11,433,479	-
Exeter	2,241,381	2,241,381	2,241,381	-
Foster	1,652,251	1,652,251	1,652,251	-
Glocester	2,381,941	2,381,941	2,381,941	-
Hopkinton	1,629,259	1,629,259	1,629,259	-
Jamestown	622,793	622,793	622,793	-
Johnston	10,382,785	10,382,785	10,382,785	-
Lincoln	5,683,015	5,683,015	5,683,015	-
Little Compton	366,775	366,775	366,775	-
Middletown	1,976,448	1,976,448	1,976,448	-
Narragansett	1,831,251	1,831,251	1,831,251	-
Newport	2,223,671	2,223,671	2,223,671	-
New Shoreham	163,298	163,298	163,298	-
North Kingstown	5,378,818	5,378,818	5,378,818	-
North Providence	9,619,286	9,619,286	9,619,286	-
North Smithfield	4,398,531	4,398,531	4,398,531	-
Pawtucket	16,495,506	16,495,506	16,495,506	-
Portsmouth	2,414,242	2,414,242	2,414,242	-
Providence	34,131,596	34,131,596	34,131,596	-
Richmond	1,448,455	1,448,455	1,448,455	-
Scituate	1,977,127	1,977,127	1,977,127	-
Smithfield	7,098,694	7,098,694	7,098,694	-
South Kingstown	3,930,455	3,930,455	3,930,455	-
Tiverton	1,748,175	1,748,175	1,748,175	-
Warren	2,090,911	2,090,911	2,090,911	-
Warwick	25,246,254	25,246,254	25,246,254	-
Westerly	5,765,523	5,765,523	5,765,523	-
West Greenwich	1,331,725	1,331,725	1,331,725	-
West Warwick	5,673,744	5,673,744	5,673,744	-
Woonsocket	9,324,776	9,324,776	9,324,776	-
Subtotal	\$ 234,291,035	\$ 234,291,035	\$ 234,291,035	\$ -
MV Phase Out - Fire Districts	421,271	421,271	421,271	-
Total	\$ 234,712,307	\$ 234,712,307	\$ 234,712,307	\$ -

Library Aid

<i>City or Town</i>	<i>FY 2024 Enacted</i>	<i>FY 2024 Gov. Rev.</i>	<i>FY 2024 Final</i>	<i>Change to Enacted</i>
Barrington	\$ 379,347	\$ 379,347	\$ 379,347	\$ -
Bristol	206,100	206,100	206,100	-
Burrillville	224,266	224,266	224,266	-
Central Falls	36,917	36,917	36,917	-
Charlestown	64,266	64,266	64,266	-
Coventry	251,550	251,550	251,550	-
Cranston	797,557	797,557	797,557	-
Cumberland	353,926	353,926	353,926	-
East Greenwich	149,839	149,839	149,839	-
East Providence	445,181	445,181	445,181	-
Exeter	56,782	56,782	56,782	-
Foster	41,835	41,835	41,835	-
Glocester	95,338	95,338	95,338	-
Hopkinton	44,300	44,300	44,300	-
Jamestown	120,781	120,781	120,781	-
Johnston	133,453	133,453	133,453	-
Lincoln	259,616	259,616	259,616	-
Little Compton	42,594	42,594	42,594	-
Middletown	180,903	180,903	180,903	-
Narragansett	210,276	210,276	210,276	-
Newport	486,394	486,394	486,394	-
New Shoreham	108,269	108,269	108,269	-
North Kingstown	353,799	353,799	353,799	-
North Providence	246,714	246,714	246,714	-
North Smithfield	95,325	95,325	95,325	-
Pawtucket	474,735	474,735	474,735	-
Portsmouth	134,841	134,841	134,841	-
Providence*	2,674,644	2,674,644	2,674,644	-
Richmond	32,206	32,206	32,206	-
Scituate	133,807	133,807	133,807	-
Smithfield	363,925	363,925	363,925	-
South Kingstown	258,400	258,400	258,400	-
Tiverton	147,750	147,750	147,750	-
Warren	73,963	73,963	73,963	-
Warwick	778,781	778,781	778,781	-
Westerly	441,250	441,250	441,250	-
West Greenwich	61,668	61,668	61,668	-
West Warwick	201,979	201,979	201,979	-
Woonsocket	240,870	240,870	240,870	-
Subtotal	\$ 11,404,142	\$ 11,404,142	\$ 11,404,142	\$ -
Institutional Libraries	71,172	71,172	71,172	-
Total	\$ 11,475,314	\$ 11,475,314	\$ 11,475,314	\$ -

*Includes the Statewide Reference Library Resource Grant.

Library Aid

<i>City or Town</i>	<i>FY 2024 Enacted</i>	<i>FY 2025 Governor</i>	<i>FY 2025 Enacted</i>	<i>Change to FY 2024 Final</i>
Barrington	\$ 379,347	\$ 362,172	\$ 374,472	\$ (4,875)
Bristol	206,100	211,491	218,673	12,574
Burrillville	224,266	229,627	237,425	13,160
Central Falls	36,917	36,071	37,296	379
Charlestown	64,266	65,942	68,182	3,916
Coventry	251,550	260,779	269,635	18,086
Cranston	797,557	775,345	801,676	4,119
Cumberland	353,926	350,311	362,208	8,282
East Greenwich	149,839	148,306	153,342	3,503
East Providence	445,181	442,208	457,226	12,046
Exeter	56,782	63,102	65,245	8,463
Foster	41,835	41,577	42,989	1,154
Glocester	95,338	95,764	99,016	3,678
Hopkinton	44,300	42,845	44,300	-
Jamestown	120,781	117,542	121,534	752
Johnston	133,453	126,016	130,296	(3,157)
Lincoln	259,616	264,981	273,980	14,365
Little Compton	42,594	43,095	44,558	1,965
Middletown	180,903	174,961	180,903	-
Narragansett	210,276	238,073	246,158	35,882
Newport	486,394	483,931	500,366	13,972
New Shoreham	108,269	114,693	118,589	10,320
North Kingstown	353,799	314,881	325,575	(28,225)
North Providence	246,714	235,168	243,155	(3,559)
North Smithfield	95,325	95,061	98,289	2,964
Pawtucket	474,735	496,695	513,563	38,828
Portsmouth	134,841	134,682	139,256	4,416
Providence*	2,674,644	2,601,194	2,673,853	(791)
Richmond	32,206	31,533	32,604	398
Scituate	133,807	133,165	137,687	3,881
Smithfield	363,925	363,357	375,697	11,772
South Kingstown	258,400	253,819	262,439	4,039
Tiverton	147,750	145,799	150,750	3,000
Warren	73,963	75,623	78,191	4,228
Warwick	778,781	895,063	925,461	146,680
Westerly	441,250	438,351	453,238	11,988
West Greenwich	61,668	69,063	71,408	9,740
West Warwick	201,979	203,898	210,823	8,845
Woonsocket	240,870	227,959	235,701	(5,169)
Subtotal	\$ 11,404,142	\$ 11,404,142	\$ 11,775,757	\$ 371,615
Institutional Libraries	71,172	71,172	79,671	8,499
Total	\$ 11,475,314	\$ 11,475,314	\$ 11,855,428	\$ 380,114

*Includes the Statewide Reference Library Resource Grant.

Public Service Corporation Tax

<i>City or Town</i>	<i>FY 2024 Enacted¹</i>	<i>FY 2024 Gov. Rev.¹</i>	<i>FY 2024 Final</i>	<i>Change to Enacted</i>
Barrington	\$ 199,439	\$ 227,971	\$ 227,971	\$ 28,531
Bristol	273,410	295,616	295,616	22,206
Burrillville	206,687	214,519	214,519	7,832
Central Falls	240,792	294,118	294,118	53,326
Charlestown	97,025	106,186	106,186	9,160
Coventry	430,457	468,983	468,983	38,526
Cranston	1,006,575	1,095,441	1,095,441	88,866
Cumberland	433,343	479,585	479,585	46,242
East Greenwich	162,262	185,149	185,149	22,887
East Providence	587,726	625,173	625,173	37,447
Exeter	83,138	90,891	90,891	7,753
Foster	58,498	59,706	59,706	1,209
Glocester	126,386	132,626	132,626	6,241
Hopkinton	100,469	111,474	111,474	11,005
Jamestown	68,061	73,304	73,304	5,243
Johnston	363,300	391,636	391,636	28,336
Lincoln	269,979	297,074	297,074	27,095
Little Compton	43,310	47,712	47,712	4,402
Middletown	197,990	225,081	225,081	27,091
Narragansett	191,412	195,606	195,606	4,194
Newport	305,954	335,601	335,601	29,647
New Shoreham	10,790	13,346	13,346	2,556
North Kingstown	325,676	367,064	367,064	41,388
North Providence	403,017	449,752	449,752	46,735
North Smithfield	154,581	166,157	166,157	11,576
Pawtucket	889,741	996,651	996,651	106,910
Portsmouth	214,714	235,936	235,936	21,222
Providence	2,223,355	2,502,389	2,502,389	279,034
Richmond	95,675	106,875	106,875	11,200
Scituate	132,171	138,140	138,140	5,969
Smithfield	269,260	289,652	289,652	20,392
South Kingstown	379,714	418,487	418,487	38,773
Tiverton	194,868	215,857	215,857	20,989
Warren	129,780	147,987	147,987	18,207
Warwick	1,003,986	1,095,600	1,095,600	91,614
Westerly	278,749	309,492	309,492	30,742
West Greenwich	78,009	86,147	86,147	8,137
West Warwick	358,481	408,508	408,508	50,027
Woonsocket	515,552	570,477	570,477	54,925
Total	\$ 13,104,333	\$ 14,471,968	\$ 14,471,968	\$ 1,367,635

¹ Enacted based on 2022 actual payments; Revised reflects actual 2023 payments.

Public Service Corporation Tax

<i>City or Town</i>	<i>FY 2024 Enacted¹</i>	<i>FY 2025 Governor²</i>	<i>FY 2025 Enacted²</i>	<i>Change to FY 2024 Final</i>
Barrington	\$ 199,439	\$ 227,971	\$ 227,971	\$ -
Bristol	273,410	295,616	295,616	-
Burrillville	206,687	214,519	214,519	-
Central Falls	240,792	294,118	294,118	-
Charlestown	97,025	106,186	106,186	-
Coventry	430,457	468,983	468,983	-
Cranston	1,006,575	1,095,441	1,095,441	-
Cumberland	433,343	479,585	479,585	-
East Greenwich	162,262	185,149	185,149	-
East Providence	587,726	625,173	625,173	-
Exeter	83,138	90,891	90,891	-
Foster	58,498	59,706	59,706	-
Glocester	126,386	132,626	132,626	-
Hopkinton	100,469	111,474	111,474	-
Jamestown	68,061	73,304	73,304	-
Johnston	363,300	391,636	391,636	-
Lincoln	269,979	297,074	297,074	-
Little Compton	43,310	47,712	47,712	-
Middletown	197,990	225,081	225,081	-
Narragansett	191,412	195,606	195,606	-
Newport	305,954	335,601	335,601	-
New Shoreham	10,790	13,346	13,346	-
North Kingstown	325,676	367,064	367,064	-
North Providence	403,017	449,752	449,752	-
North Smithfield	154,581	166,157	166,157	-
Pawtucket	889,741	996,651	996,651	-
Portsmouth	214,714	235,936	235,936	-
Providence	2,223,355	2,502,389	2,502,389	-
Richmond	95,675	106,875	106,875	-
Scituate	132,171	138,140	138,140	-
Smithfield	269,260	289,652	289,652	-
South Kingstown	379,714	418,487	418,487	-
Tiverton	194,868	215,857	215,857	-
Warren	129,780	147,987	147,987	-
Warwick	1,003,986	1,095,600	1,095,600	-
Westerly	278,749	309,492	309,492	-
West Greenwich	78,009	86,147	86,147	-
West Warwick	358,481	408,508	408,508	-
Woonsocket	515,552	570,477	570,477	-
Total	\$ 13,104,333	\$ 14,471,968	\$ 14,471,968	\$ -

¹ Enacted based on 2022 actual payments; Revised reflects actual 2023 payments.

² FY 2025 estimated based on 2023 payment; actuals not yet available.

Meals and Beverage Tax

<i>City or Town</i>	<i>FY 2022</i>	<i>FY 2023</i>	<i>FY 2024*</i>	<i>FY 2025*</i>
Barrington	\$ 31,140	\$ 208,231	\$ 238,925	\$ 197,018
Bristol	590,782	688,838	633,725	709,857
Burrillville	221,419	242,125	260,447	279,634
Central Falls	221,276	249,793	294,462	232,066
Charlestown	187,929	210,220	219,722	232,892
Coventry	506,241	534,109	565,624	636,708
Cranston	2,221,497	2,636,740	2,752,731	2,862,676
Cumberland	623,172	645,745	681,386	739,869
East Greenwich	878,305	1,080,419	1,086,151	1,039,811
East Providence	1,075,238	1,356,423	1,434,281	1,478,510
Exeter	132,434	162,610	150,720	166,914
Foster	22,773	26,336	20,505	27,464
Glocester	91,894	108,909	103,072	116,644
Hopkinton	57,936	58,057	48,217	72,750
Jamestown	80,995	152,444	159,478	116,865
Johnston	892,690	991,264	1,028,321	1,069,410
Lincoln	798,570	953,065	914,473	1,020,477
Little Compton	47,837	48,651	56,860	66,560
Middletown	844,296	1,100,676	1,076,644	1,118,047
Narragansett	801,490	901,253	923,436	976,863
Newport	3,008,008	3,414,298	3,301,968	3,491,461
New Shoreham	511,516	537,580	566,912	582,498
North Kingstown	769,378	835,069	864,986	908,487
North Providence	523,939	624,707	778,287	652,645
North Smithfield	394,780	403,227	468,500	471,423
Pawtucket	1,123,138	1,175,628	1,241,839	1,393,040
Portsmouth	364,059	431,430	406,085	430,638
Providence	6,761,100	7,839,228	7,910,572	8,037,356
Richmond	165,834	192,249	202,951	213,483
Scituate	82,569	97,275	114,632	100,554
Smithfield	989,822	1,093,115	1,234,686	1,221,427
South Kingstown	981,754	1,182,444	1,161,990	1,306,230
Tiverton	366,104	416,158	424,685	446,209
Warren	438,503	533,600	535,597	512,969
Warwick	3,337,675	3,759,384	3,800,403	4,179,226
Westerly	1,119,560	1,203,418	1,331,284	1,349,566
West Greenwich	148,555	160,659	169,494	180,857
West Warwick	446,257	510,671	538,944	587,787
Woonsocket	655,816	732,610	758,410	837,049
Total	\$ 32,516,283	\$ 37,498,657	\$ 38,461,402	\$ 40,063,941

**Projections from Office of Revenue Analysis updated June 2024*

Local Hotel Tax

<i>City or Town</i>	<i>FY 2022</i>	<i>FY 2023</i>	<i>FY 2024*</i>	<i>FY 2025*</i>
Barrington	\$ 956	\$ 1,656	\$ 2,503	\$ 2,552
Bristol	39,734	42,417	42,229	43,500
Burrillville	35	115	123	125
Central Falls	93	529	393	401
Charlestown	78,806	79,663	79,476	81,126
Coventry	48,317	44,854	49,286	50,858
Cranston	13,342	15,753	22,142	22,813
Cumberland	365	721	457	466
East Greenwich	1,329	1,575	1,802	1,841
East Providence	27,904	24,557	37,749	38,909
Exeter	374	289	227	232
Foster	152	185	845	871
Glocester	1,329	955	1,775	1,830
Hopkinton	1,173	742	1,047	1,073
Jamestown	35,957	52,998	46,323	47,281
Johnston	5,947	8,051	6,743	6,956
Lincoln	75,846	106,945	79,709	82,274
Little Compton	23,786	26,304	28,746	29,392
Middletown	594,725	652,414	651,415	671,617
Narragansett	218,526	244,814	262,943	269,136
Newport	1,712,257	1,776,123	1,744,979	1,797,706
New Shoreham	420,852	444,767	524,128	537,370
North Kingstown	52,934	53,118	63,802	65,658
North Providence	1,612	1,529	1,861	1,897
North Smithfield	1,760	2,413	2,267	2,338
Pawtucket	40,143	41,378	50,594	52,184
Portsmouth	15,840	18,334	17,577	17,996
Providence	992,454	1,266,448	1,152,468	1,188,410
Richmond	26,722	36,277	21,699	22,227
Scituate	2,263	5,710	4,667	4,813
Smithfield	89,883	107,842	98,678	101,841
South Kingstown	162,175	177,887	159,229	163,753
Tiverton	5,185	4,392	9,660	9,900
Warren	1,294	1,983	1,204	1,228
Warwick	493,595	587,468	604,556	623,604
Westerly	536,537	530,461	596,634	614,569
West Greenwich	52,670	49,815	65,225	67,318
West Warwick	54,833	69,239	71,962	74,265
Woonsocket	24,548	28,370	32,180	33,195
Total	\$ 5,856,253	\$ 6,509,093	\$ 6,539,303	\$ 6,733,524

**Projections from Office of Revenue Analysis updated June 2024*