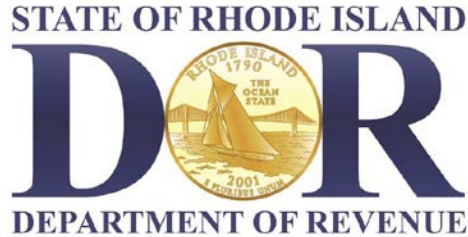


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GOVERNOR LINCOLN D. CHAFEE



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Report
FY 2015 Local 1.0 Percent Collections July 2014**

Beginning in June 2010, the Rhode Island Department of Revenue will issue a monthly report on the collection and distribution of the local 1.0 percent meal and beverage tax. The report is meant to be descriptive and does not purport to project or assess the collection of the local 1.0 percent meal and beverage tax. The report provides data by municipality on the month-to-month, year-over-year, and fiscal year-to-date-over-fiscal year-to-date collections. A discussion of the municipalities with the largest and smallest percentage and nominal changes in these three measures will be included in the body of the report.

Analysis of Month-to-Month Collections

On a statewide basis, July 2014 local 1.0 percent meal and beverage tax collections totaled \$2.44 million or 11.5 percent more than the \$2.19 million collected in June 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between July 2014 and June 2014 were: New Shoreham, 135.9 percent; Narragansett, 52.6 percent; Jamestown, 48.7 percent; Bristol, 37.2 percent; and Westerly, 36.3 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between July 2014 and June 2014 were: Foster, -12.8 percent; North Kingstown, -11.5 percent; Pawtucket, -11.3 percent; Middletown, -9.5 percent; and Cumberland, -8.5 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between July 2014 and June 2014 were: Newport, \$76,448; New Shoreham, \$54,572; Narragansett, \$36,005; Westerly, \$32,668; and Providence, \$19,307. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between July 2014 and June 2014 were: Pawtucket, \$(8,317); Middletown, \$(7,623); North Kingstown, \$(5,866); East Providence, \$(5,747); and Cumberland, \$(3,182).

Analysis of Year-over-Year Collections by Month

On a statewide basis, July 2014 local 1.0 percent meal and beverage tax collections totaled \$2.44 million or 7.5 percent more than the \$2.27 million collected in July 2013. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between July 2014 and July 2013 were: Charlestown, 33.0 percent; Little Compton, 19.5 percent; Portsmouth, 19.1 percent; South Kingstown, 19.0 percent; and Central Falls, 18.4 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between July 2014 and July 2013 were: Glocester, -28.9 percent; Middletown, -21.8 percent; North Providence, -12.8 percent; Jamestown, -9.1 percent; and Bristol, -6.2 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between July 2014 and July 2013 were: Providence, \$46,528; Warwick, \$31,156; Newport, \$25,066; Cranston, \$19,258; and South Kingstown, \$13,337. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between July 2014 and July 2013 were: Middletown, \$(20,164); North Providence, \$(3,823); Bristol, \$(3,226); Glocester, \$(2,475); and Jamestown, \$(1,516).

Analysis of Fiscal Year-to-Date Collections through July

In the first month of the fiscal year, the analysis of fiscal year-to-date collections through July is the same as the analysis of year-over-year collections by month. Thus, no additional analysis on the local 1.0 percent meal and beverage tax is possible at this time.



Rosemary Booth Gallogly
Director, Department of Revenue

September 18, 2014

RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

Month-to-Month Collections

| MUNICIPALITY | Month-to-Month | | | |
|------------------|---------------------|---------------------|----------------|-------------------|
| | July 2014 | June 2014 | Percent Change | Difference |
| BARRINGTON | \$ 15,913 | \$ 13,848 | 14.9% | \$ 2,065 |
| BRISTOL | 48,924 | 35,668 | 37.2% | 13,256 |
| BURRILLVILLE | 16,779 | 17,106 | -1.9% | (327) |
| CENTRAL FALLS | 9,561 | 10,259 | -6.8% | (697) |
| CHARLESTOWN | 19,204 | 15,951 | 20.4% | 3,253 |
| COVENTRY | 32,045 | 34,817 | -8.0% | (2,771) |
| CRANSTON | 145,157 | 142,423 | 1.9% | 2,734 |
| CUMBERLAND | 34,374 | 37,556 | -8.5% | (3,182) |
| EAST GREENWICH | 60,531 | 60,575 | -0.1% | (45) |
| EAST PROVIDENCE | 73,001 | 78,748 | -7.3% | (5,747) |
| EXETER | 7,942 | 8,163 | -2.7% | (220) |
| FOSTER | 1,549 | 1,777 | -12.8% | (228) |
| GLOCESTER | 6,074 | 6,542 | -7.2% | (468) |
| HOPKINTON | 4,899 | 4,274 | 14.6% | 624 |
| JAMESTOWN | 15,219 | 10,235 | 48.7% | 4,984 |
| JOHNSTON | 41,788 | 41,896 | -0.3% | (108) |
| LINCOLN | 69,832 | 64,630 | 8.0% | 5,202 |
| LITTLE COMPTON | 7,305 | 5,485 | 33.2% | 1,820 |
| MIDDLETOWN | 72,336 | 79,959 | -9.5% | (7,623) |
| NARRAGANSETT | 104,429 | 68,425 | 52.6% | 36,005 |
| NEWPORT | 313,351 | 236,902 | 32.3% | 76,448 |
| NEW SHOREHAM | 94,715 | 40,143 | 135.9% | 54,572 |
| NORTH KINGSTOWN | 45,062 | 50,927 | -11.5% | (5,866) |
| NORTH PROVIDENCE | 26,114 | 26,381 | -1.0% | (267) |
| NORTH SMITHFIELD | 20,537 | 20,255 | 1.4% | 282 |
| PAWTUCKET | 65,508 | 73,825 | -11.3% | (8,317) |
| PORTSMOUTH | 18,445 | 17,911 | 3.0% | 534 |
| PROVIDENCE | 408,456 | 389,150 | 5.0% | 19,307 |
| RICHMOND | 12,968 | 11,093 | 16.9% | 1,876 |
| SCITUATE | 6,461 | 5,262 | 22.8% | 1,199 |
| SMITHFIELD | 55,761 | 56,946 | -2.1% | (1,186) |
| SOUTH KINGSTOWN | 83,404 | 71,107 | 17.3% | 12,297 |
| TIVERTON | 22,831 | 22,067 | 3.5% | 764 |
| WARREN | 29,326 | 22,585 | 29.8% | 6,741 |
| WARWICK | 248,972 | 237,716 | 4.7% | 11,256 |
| WESTERLY | 122,782 | 90,114 | 36.3% | 32,668 |
| WEST GREENWICH | 12,161 | 12,715 | -4.4% | (554) |
| WEST WARWICK | 30,600 | 27,133 | 12.8% | 3,468 |
| WOONSOCKET | 38,790 | 41,237 | -5.9% | (2,446) |
| Total | \$ 2,443,108 | \$ 2,191,804 | 11.5% | \$ 251,304 |

RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT
Year-over-Year and Fiscal Year-to-Date Collections

| MUNICIPALITY | Year-over-Year and Fiscal Year-to-Date | | | |
|------------------|--|---------------------|----------------|-------------------|
| | July 2014 | July 2013 | Percent Change | Difference |
| BARRINGTON | \$ 15,913 | \$ 14,258 | 11.6% | \$ 1,655 |
| BRISTOL | 48,924 | 52,149 | -6.2% | (3,226) |
| BURRILLVILLE | 16,779 | 15,525 | 8.1% | 1,253 |
| CENTRAL FALLS | 9,561 | 8,073 | 18.4% | 1,489 |
| CHARLESTOWN | 19,204 | 14,438 | 33.0% | 4,767 |
| COVENTRY | 32,045 | 31,730 | 1.0% | 315 |
| CRANSTON | 145,157 | 125,900 | 15.3% | 19,258 |
| CUMBERLAND | 34,374 | 31,837 | 8.0% | 2,537 |
| EAST GREENWICH | 60,531 | 52,284 | 15.8% | 8,247 |
| EAST PROVIDENCE | 73,001 | 69,739 | 4.7% | 3,262 |
| EXETER | 7,942 | 7,112 | 11.7% | 831 |
| FOSTER | 1,549 | 1,518 | 2.1% | 31 |
| GLOCESTER | 6,074 | 8,549 | -28.9% | (2,475) |
| HOPKINTON | 4,899 | 4,636 | 5.7% | 263 |
| JAMESTOWN | 15,219 | 16,735 | -9.1% | (1,516) |
| JOHNSTON | 41,788 | 39,058 | 7.0% | 2,730 |
| LINCOLN | 69,832 | 65,885 | 6.0% | 3,946 |
| LITTLE COMPTON | 7,305 | 6,114 | 19.5% | 1,191 |
| MIDDLETOWN | 72,336 | 92,500 | -21.8% | (20,164) |
| NARRAGANSETT | 104,429 | 100,823 | 3.6% | 3,607 |
| NEWPORT | 313,351 | 288,285 | 8.7% | 25,066 |
| NEW SHOREHAM | 94,715 | 86,938 | 8.9% | 7,777 |
| NORTH KINGSTOWN | 45,062 | 41,462 | 8.7% | 3,600 |
| NORTH PROVIDENCE | 26,114 | 29,937 | -12.8% | (3,823) |
| NORTH SMITHFIELD | 20,537 | 18,356 | 11.9% | 2,181 |
| PAWTUCKET | 65,508 | 66,374 | -1.3% | (866) |
| PORTSMOUTH | 18,445 | 15,481 | 19.1% | 2,964 |
| PROVIDENCE | 408,456 | 361,928 | 12.9% | 46,528 |
| RICHMOND | 12,968 | 13,139 | -1.3% | (171) |
| SCITUATE | 6,461 | 5,796 | 11.5% | 665 |
| SMITHFIELD | 55,761 | 51,632 | 8.0% | 4,129 |
| SOUTH KINGSTOWN | 83,404 | 70,067 | 19.0% | 13,337 |
| TIVERTON | 22,831 | 20,880 | 9.3% | 1,951 |
| WARREN | 29,326 | 25,310 | 15.9% | 4,016 |
| WARWICK | 248,972 | 217,816 | 14.3% | 31,156 |
| WESTERLY | 122,782 | 123,776 | -0.8% | (993) |
| WEST GREENWICH | 12,161 | 11,856 | 2.6% | 305 |
| WEST WARWICK | 30,600 | 26,111 | 17.2% | 4,490 |
| WOONSOCKET | 38,790 | 38,220 | 1.5% | 570 |
| Total | \$ 2,443,108 | \$ 2,272,223 | 7.5% | \$ 170,885 |