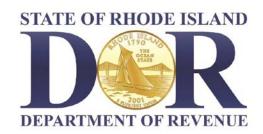
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report FY 2020 Local 1.0 Percent Collections November 2019

The data contained in the *Local 1.0 Percent Hotel Tax Report* is for the month in which the lodging rental activity occurred. The receipts generated from this activity were paid to the Division of Taxation or the City of Newport the month following the lodging rental activity and distributed to the municipalities the month after receipt by the Division of Taxation. The City of Newport retains the local 1.0 percent hotel tax it receives.

Information on both lodging rentals by hotels, room resellers and hosting platforms, and by realtors and homeowners is included in the report. Traditional hotels and room resellers and hosting platforms rent lodging by the room whereas realtors and homeowners rent lodging by the dwelling unit (i.e. an entire house, apartment, or condominium).

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 color coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green.

The findings of the November 2019 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	November 2019	October 2019	\$ Difference	% Difference
Hotels	\$ 240,819	\$ 415,265	\$ (174,446)	-42.0 %
Room Resellers and Hosting Platforms	7,895	12,060	(4,164)	-34.5 %
Realtors and Homeowners	12,296	60,879	(48,583)	-79.8 %
Total	\$ 261,010	\$ 488,203	\$ (227,194)	-46.5 %
Year-over-Year	November 2019	November 2018	\$ Difference	% Difference
Hotels	\$ 240,819	\$ 223,480	\$ 17,339	7.8 %
Room Resellers and Hosting Platforms	7,895	3,824	4,071	106.5 %
Realtors and Homeowners	12,296	10,302	1,994	19.4 %
Total	\$ 261,010	\$ 237,605	\$ 23,404	9.9 %
Year to Date-over-Year to Date	FY 2020	FY 2019	\$ Difference	% Difference
Hotels	\$ 2,443,180	\$ 2,312,819	\$ 130,362	5.6 %
Room Resellers and Hosting Platforms	93,066	69,139	23,927	34.6 %
Realtors and Homeowners	468,183	369,733	98,450	26.6 %
Total	\$ 3,004,429	\$ 2,751,691	\$ 252,739	9.2 %

Mark A. Furcolo, Director Rhode Island Department of Revenue January 29, 2020

The report can be found on the Department of Revenue's web site at http://www.dor.ri.gov/revenue-analysis/2020.php under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations, by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 574-8766.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT Month-to-Month Collections

			Percent	
MUNICIPALITY	November 2019	October 2019	Change *	Difference *
BARRINGTON	\$ 17	\$ 150	-88.4%	\$ (133)
BRISTOL	1,771	3,445	-48.6%	(1,675)
BURRILLVILLE	3	-	n/a	3
CENTRAL FALLS	2	3	-32.5%	(1)
CHARLESTOWN	373	1,159	-67.8%	(786)
COVENTRY	1,679	4,175	-59.8%	(2,496)
CRANSTON	2,679	3,726	-28.1%	(1,047)
CUMBERLAND	4	6	-35.9%	(2)
EAST GREENWICH	71	48	46.6%	22
EAST PROVIDENCE	1,647	2,364	-30.3%	(717)
EXETER	7	4	81.0%	3
FOSTER	-	5	-100.0%	(5)
GLOCESTER	110	113	-2.7%	(3)
HOPKINTON	3	36	-93.1%	(34)
JAMESTOWN	628	855	-26.6%	(227)
JOHNSTON	269	314	-14.2%	(45)
LINCOLN	5,461	7,015	-22.2%	(1,554)
LITTLE COMPTON	2,580	517	399.0%	2,063
MIDDLETOWN	20,946	43,949	-52.3%	(23,003)
NARRAGANSETT	1,930	7,487	-74.2%	(5,556)
NEWPORT	53,379	111,515	-52.1%	(58,136)
NEW SHOREHAM	1,667	47,865	-96.5%	(46,198)
NORTH KINGSTOWN	2,934	3,718	-21.1%	(784)
NORTH PROVIDENCE	90	113	-20.2%	(23)
NORTH SMITHFIELD	216	75	187.1%	141
PAWTUCKET	3,318	4,394	-24.5%	(1,076)
PORTSMOUTH	398	586	-32.0%	(187)
PROVIDENCE	89,196	136,652	-34.7%	(47,457)
RICHMOND	120	150	-20.0%	(30)
SCITUATE	200	301	-33.6%	(101)
SMITHFIELD	6,747	8,053	-16.2%	(1,305)
SOUTH KINGSTOWN	3,298	7,173	-54.0%	(3,875)
TIVERTON	901	1,889	-52.3%	(988)
WARREN	35	56	-37.9%	(21)
WARWICK	39,142	52,335	-25.2%	(13,193)
WESTERLY	8,577	21,647	-60.4%	(13,069)
WEST GREENWICH	4,214	5,267	-20.0%	(1,053)
WEST WARWICK	4,310	7,969	-45.9%	(3,659)
WOONSOCKET	2,088	3,075	-32.1%	(987)
Total	\$ 261,010	\$ 488,203	-46.5%	\$ (227,194)

^{*} Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-tomonth, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases month-to-month.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT November 2019 Collections by Component

		Hosting Platforms		
		and Room Resellers	Realtors and	
MUNICIPALITY	Hotels	*	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 17	\$ -	\$ 17
BRISTOL	1,528	89	153	1,771
BURRILLVILLE	-	3	-	3
CENTRAL FALLS	-	2	-	2
CHARLESTOWN	29	40	303	373
COVENTRY	1,646	12	21	1,679
CRANSTON	2,576	103	-	2,679
CUMBERLAND	-	4	-	4
EAST GREENWICH	2	28	40	71
EAST PROVIDENCE	1,486	145	16	1,647
EXETER	-	7	-	7
FOSTER	-	-	-	-
GLOCESTER	108	2	-	110
HOPKINTON	-	3	-	3
JAMESTOWN	191	35	402	628
JOHNSTON	249	20	-	269
LINCOLN	5,449	5	7	5,461
LITTLE COMPTON	93	-	2,487	2,580
MIDDLETOWN	18,186	588	2,171	20,946
NARRAGANSETT	2,300	76	(445)	1,930
NEWPORT	44,450	1,278	7,651	53,379
NEW SHOREHAM	1,344	-	322	1,667
NORTH KINGSTOWN	2,662	273	-	2,934
NORTH PROVIDENCE	-	90	-	90
NORTH SMITHFIELD	209	7	-	216
PAWTUCKET	3,230	86	2	3,318
PORTSMOUTH	117	99	183	398
PROVIDENCE	85,452	3,417	326	89,196
RICHMOND	120	-	-	120
SCITUATE	186	13	1	200
SMITHFIELD	6,703	42	2	6,747
SOUTH KINGSTOWN	3,069	61	168	3,298
TIVERTON	757	73	71	901
WARREN	-	35	-	35
WARWICK	37,995	922	225	39,142
WESTERLY	10,219	177	(1,819)	8,577
WEST GREENWICH	4,199	12	3	4,214
WEST WARWICK	4,254	56	=	4,310
WOONSOCKET	2,010	74	4	2,088
Total	\$ 240,819	\$ 7,895	\$ 12,296	\$ 261,010

^{*} Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,689.88) was carried forward to December 2019.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT October 2019 Collections by Component

		Hosting Platforms		
		and Room Resellers	Realtors and	
MUNICIPALITY	Hotels	*	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 24	\$ 127	\$ 150
BRISTOL	3,041	151	253	3,445
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	3	-	3
CHARLESTOWN	113	70	975	1,159
COVENTRY	4,085	54	36	4,175
CRANSTON	3,576	148	3	3,726
CUMBERLAND	-	6	-	6.16
EAST GREENWICH	18	30	-	48
EAST PROVIDENCE	2,066	272	25	2,364
EXETER	-	4	-	4
FOSTER	-	5	-	5
GLOCESTER	112	1	-	113
HOPKINTON	22	14	-	36
JAMESTOWN	127	149	579	855
JOHNSTON	313	1	-	314
LINCOLN	6,997	17	1	7,015
LITTLE COMPTON	239	36	242	517
MIDDLETOWN	42,431	970	547	43,949
NARRAGANSETT	2,738	184	4,564	7,487
NEWPORT	103,379	2,329	5,807	111,515
NEW SHOREHAM	3,842	41	43,981	47,865
NORTH KINGSTOWN	3,330	388	1	3,718
NORTH PROVIDENCE	-	113	-	113
NORTH SMITHFIELD	67	8	-	75
PAWTUCKET	4,198	188	8	4,394
PORTSMOUTH	245	129	212	586
PROVIDENCE	131,092	4,665	895	136,652
RICHMOND	144	6	-	150
SCITUATE	285	12	5	301
SMITHFIELD	8,025	23	4.17	8,053
SOUTH KINGSTOWN	5,533	195	1,445	7,173
TIVERTON	1,760	110	19	1,889
WARREN	-	56	-	56
WARWICK	50,902	1,157	277	52,335
WESTERLY	20,499	292	855	21,647
WEST GREENWICH	5,235	27	5	5,267
WEST WARWICK	7,914	55	-	7,969
WOONSOCKET	2,937	125	12.27	3,075
Total	\$ 415,265	\$ 12,060	\$ 60,879	\$ 488,203

^{*} Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(6.13) was carried forward to November 2019.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT Year-over-Year Collections

			Percent	
MUNICIPALITY	November 2019	November 2018	Change *	Difference *
BARRINGTON	\$ 17	\$ 20	-11.2%	\$ (2)
BRISTOL	1,771	1,767	0.2%	4
BURRILLVILLE	3	-	n/a	3
CENTRAL FALLS	2	-	n/a	2
CHARLESTOWN	373	202	84.3%	171
COVENTRY	1,679	2,878	-41.7%	(1,199)
CRANSTON	2,679	24	11,133.0%	2,655
CUMBERLAND	4	-	n/a	4
EAST GREENWICH	71	13	447.1%	58
EAST PROVIDENCE	1,647	1,612	2.2%	35
EXETER	7	-	n/a	7
FOSTER	-	58	-100.0%	(58)
GLOCESTER	110	111	-1.0%	(1)
HOPKINTON	3	-	n/a	3
JAMESTOWN	628	481	30.5%	147
JOHNSTON	269	255	5.6%	14
LINCOLN	5,461	4,901	11.4%	561
LITTLE COMPTON	2,580	600	329.9%	1,980
MIDDLETOWN	20,946	17,782	17.8%	3,164
NARRAGANSETT	1,930	3,615	-46.6%	(1,685)
NEWPORT	53,379	45,767	16.6%	7,612
NEW SHOREHAM	1,667	1,837	-9.3%	(171)
NORTH KINGSTOWN	2,934	2,642	11.0%	292
NORTH PROVIDENCE	90	-	n/a	90
NORTH SMITHFIELD	216	112	93.1%	104
PAWTUCKET	3,318	3,549	-6.5%	(231)
PORTSMOUTH	398	238	67.3%	160
PROVIDENCE	89,196	89,629	-0.5%	(433)
RICHMOND	120	393	-69.6%	(274)
SCITUATE	200	231	-13.3%	(31)
SMITHFIELD	6,747	4,744	42.2%	2,003
SOUTH KINGSTOWN	3,298	3,471	-5.0%	(174)
TIVERTON	901	417	115.9%	484
WARREN	35	-	n/a	35
WARWICK	39,142	33,499	16.8%	5,643
WESTERLY	8,577	7,704	11.3%	873
WEST GREENWICH	4,214	3,394	24.1%	820
WEST WARWICK	4,310	3,868	11.4%	442
WOONSOCKET	2,088	1,790	16.7%	298
Total * Calle highlighted in arrang shows	\$ 261,010	\$ 237,605	9.9%	\$ 23,404

^{*} Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-overyear, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases yearover-year.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT November 2018 Collections by Component

		Hosting Platforms and Room	Realtors and	
MUNICIPALITY	Hotels	Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ -	\$ 20	\$ 20
BRISTOL	1,611	· -	156	1,767
BURRILLVILLE	_	_	-	_
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	72	-	130	202
COVENTRY	2,873	5	-	2,878
CRANSTON	-	4	20	24
CUMBERLAND	-	_	-	-
EAST GREENWICH	13	_	-	13
EAST PROVIDENCE	1,546	66	-	1,612
EXETER	-	-	-	, -
FOSTER	58	_	-	58
GLOCESTER	111	-	-	111
HOPKINTON	-	_	-	-
JAMESTOWN	146	204	130	481
JOHNSTON	255	_	-	255
LINCOLN	4,886	3	11	4,901
LITTLE COMPTON	-	-	600	600
MIDDLETOWN	17,559	33	190	17,782
NARRAGANSETT	911	-	2,704	3,615
NEWPORT	39,360	1,155	5,252	45,767
NEW SHOREHAM	1,444	· -	394	1,837
NORTH KINGSTOWN	2,599	-	43	2,642
NORTH PROVIDENCE	-	_	-	-
NORTH SMITHFIELD	112	_	-	112
PAWTUCKET	3,482	67	-	3,549
PORTSMOUTH	152	_	86	238
PROVIDENCE	88,370	1,250	9	89,629
RICHMOND	264	129	-	393
SCITUATE	231	-	-	231
SMITHFIELD	4,739	5	-	4,744
SOUTH KINGSTOWN	3,099	2	370	3,471
TIVERTON	351	-	66	417
WARREN	-	-	-	-
WARWICK	32,642	849	8	33,499
WESTERLY	7,591	-	113	7,704
WEST GREENWICH	3,384	11	-	3,394
WEST WARWICK	3,852	17	-	3,868
WOONSOCKET	1,767	23		1,790
Total	\$ 223,480	\$ 3,824	\$ 10,302	\$ 237,605

^{*} Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(107.40) was carried forward to December 2018.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

			Percent	
MUNICIPALITY	FY 2020 YTD	FY 2019 YTD	Change *	Difference *
BARRINGTON	\$ 1,282	\$ 1,578	-18.8%	\$ (296)
BRISTOL	20,007	21,665	-7.7%	(1,658)
BURRILLVILLE	36	49	-27.0%	(13)
CENTRAL FALLS	541	143	278.4%	398
CHARLESTOWN	41,619	30,946	34.5%	10,674
COVENTRY	20,967	21,734	-3.5%	(766)
CRANSTON	23,063	3,353	587.9%	19,711
CUMBERLAND	115	112	2.6%	3
EAST GREENWICH	701	801	-12.5%	(100)
EAST PROVIDENCE	13,556	13,338	1.6%	218
EXETER	43	-	n/a	43
FOSTER	16	194	-91.7%	(178)
GLOCESTER	598	747	-20.0%	(149)
HOPKINTON	408	417	-2.2%	(9)
JAMESTOWN	13,212	13,144	0.5%	68
JOHNSTON	1,874	1,863	0.6%	11
LINCOLN	31,536	24,168	30.5%	7,368
LITTLE COMPTON	14,126	12,073	17.0%	2,053
MIDDLETOWN	310,765	300,693	3.3%	10,072
NARRAGANSETT	141,958	111,996	26.8%	29,962
NEWPORT	746,505	697,637	7.0%	48,868
NEW SHOREHAM	274,541	243,410	12.8%	31,131
NORTH KINGSTOWN	25,433	25,808	-1.5%	(375)
NORTH PROVIDENCE	783	272	187.9%	511
NORTH SMITHFIELD	719	692	3.9%	27
PAWTUCKET	21,079	22,906	-8.0%	(1,827)
PORTSMOUTH	7,287	6,424	13.4%	863
PROVIDENCE	563,507	519,440	8.5%	44,067
RICHMOND	2,751	3,308	-16.8%	(557)
SCITUATE	1,587	1,604	-1.1%	(18)
SMITHFIELD	42,054	33,141	26.9%	8,913
SOUTH KINGSTOWN	59,412	56,944	4.3%	2,468
TIVERTON	8,198	2,836	189.1%	5,362
WARREN	332	410	-19.1%	(78)
WARWICK	270,792	276,773	-2.2%	(5,981)
WESTERLY	266,733	228,425	16.8%	38,308
WEST GREENWICH	28,313	28,116	0.7%	196
WEST WARWICK	33,608	31,956	5.2%	1,652
WOONSOCKET	14,372	12,575	14.3%	1,797
Total	\$ 3,004,429	\$ 2,751,691	9.2%	\$ 252,739

[^] Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT FY 2020 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 245	\$ 1,037	\$ 1,282
BRISTOL	17,251	1,260	1,495	20,007
BURRILLVILLE	-	36	-	36
CENTRAL FALLS	-	98	443.01	541
CHARLESTOWN	3,534	773	37,313	41,619
COVENTRY	20,479	317	171	20,967
CRANSTON	22,093	873	97	23,063
CUMBERLAND	-	74	41	115
EAST GREENWICH	155	351	196	701
EAST PROVIDENCE	11,716	1,662	178	13,556
EXETER	-	43	-	43
FOSTER	_	16	_	16
GLOCESTER	537	61	-	598
HOPKINTON	239	169	_	408
JAMESTOWN	1,839	2,805	8,568	13,212
JOHNSTON	1,828	46	-	1,874
LINCOLN	31,318	117	101	31,536
LITTLE COMPTON	2,368	366	11,391	14,126
MIDDLETOWN	282,841	7,580	20,344	310,765
NARRAGANSETT	36,480	3,232	102,246	141,958
NEWPORT	670,849	17,874	57,781	746,505
NEW SHOREHAM	108,867	1,413	164,261	274,541
NORTH KINGSTOWN	21,950	2,795	688	25,433
NORTH PROVIDENCE	-	783	-	783
NORTH SMITHFIELD	643	76	-	719
PAWTUCKET	19,984	987	109	21,079
PORTSMOUTH	3,161	1,205	2,921	7,287
PROVIDENCE	529,463	30,696	3,347	563,507
RICHMOND	947	1,804	-	2,751
SCITUATE	1,451	77	59	1,587
SMITHFIELD	41,242	176	636.28	42,054
SOUTH KINGSTOWN	40,909	2,331	16,172	59,412
TIVERTON	6,060	827	1,311	8,198
WARREN	-	280	51	332
WARWICK	260,530	7,878	2,384	270,792
WESTERLY	229,647	2,482	34,604	266,733
WEST GREENWICH	27,967	138	207	28,313
WEST WARWICK	33,203	405	-	33,608
WOONSOCKET	13,629	715	28.60	14,372
Total	\$ 2,443,180	\$ 93,066	\$ 468,183	\$ 3,004,429

^{*} Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount is \$5.00 or more. If the total accumulated amount is less than \$5.00, the amount is carried forward to the next month. For all municipalities, \$(1,689.88) was carried forward to December 2019.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT FY 2019 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 188	\$ 1,390	\$ 1,578
BRISTOL	16,584	789	4,292	21,665
BURRILLVILLE	-	49	-	49
CENTRAL FALLS	-	33	110	143
CHARLESTOWN	4,628	313	26,005	30,946
COVENTRY	21,435	295	3	21,734
CRANSTON	2,719	455	179	3,353
CUMBERLAND	-	59	53	112
EAST GREENWICH	98	130	574	801
EAST PROVIDENCE	12,455	841	42	13,338
EXETER	-	-	-	-
FOSTER	157	37	-	194
GLOCESTER	591	156	-	747
HOPKINTON	251	66	100	417
JAMESTOWN	1,804	4,707	6,633	13,144
JOHNSTON	1,814	48	-	1,863
LINCOLN	24,015	103	50	24,168
LITTLE COMPTON	2,237	426	9,410	12,073
MIDDLETOWN	280,348	3,538	16,807	300,693
NARRAGANSETT	34,017	2,902	75,077	111,996
NEWPORT	639,538	16,898	41,201	697,637
NEW SHOREHAM	98,240	2,086	143,084	243,410
NORTH KINGSTOWN	23,076	747	1,986	25,808
NORTH PROVIDENCE	-	272	-	272
NORTH SMITHFIELD	625	67	-	692
PAWTUCKET	21,812	989	105	22,906
PORTSMOUTH	2,246	885	3,293	6,424
PROVIDENCE	498,666	18,598	2,176	519,440
RICHMOND	883	2,425	-	3,308
SCITUATE	1,430	46	128	1,604
SMITHFIELD	32,755	95	291	33,141
SOUTH KINGSTOWN	41,323	1,549	14,071	56,944
TIVERTON	883	582	1,370	2,836
WARREN	-	230	180	410
WARWICK	268,723	7,094	956	276,773
WESTERLY	207,772	690	19,962	228,425
WEST GREENWICH	27,791	121	204	28,116
WEST WARWICK	31,702	253	-	31,956
WOONSOCKET	12,199	373	3	12,575
Total	\$ 2,312,819	\$ 69,139	\$ 369,733	\$ 2,751,691

^{*} Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(107.40) was carried forward to December 2018.