



MEMORANDUM

June 17, 2019

TO: City Council and Administrator
FROM: Melissa M. Drake
SUBJECT: March Sales Tax Received in May 2019

Remote Retail Sales

Now that the State of Colorado has started enforcing collection of sales tax by remote sellers, our Sales Tax Reports look a little different. As you can see, remote sales is now a separate category and equated to 14% of overall sales tax for the month. This new category more than made up for decreases in local retail sales and I expect this category to grow as sellers become accustomed to collecting this tax.

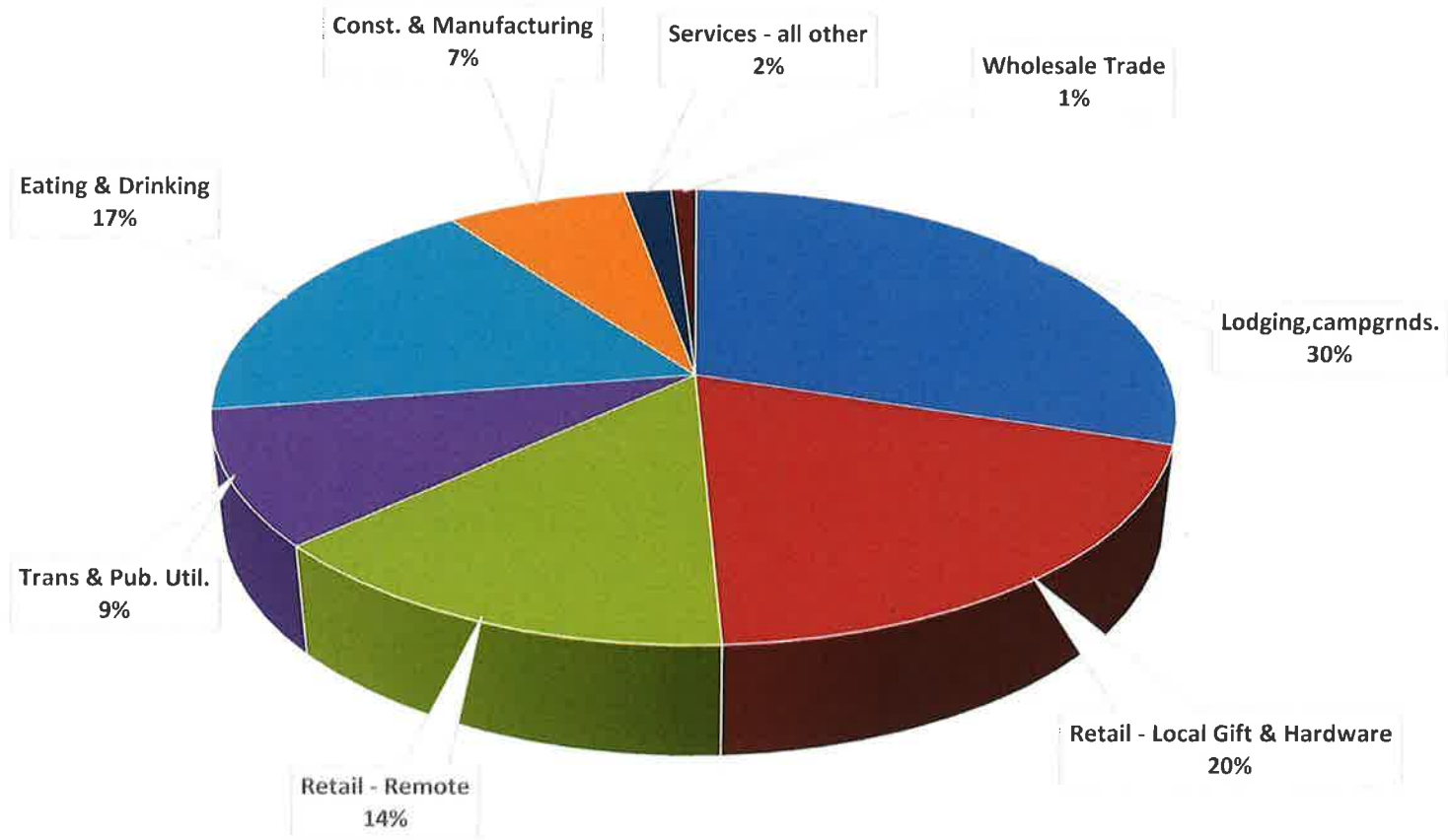
Lodging and Camping

Sales Tax derived from Lodging and Camping increased almost 19% over March 2018, even though Highway 550 south of the City was closed most of the month due to avalanches.

Eating and Drinking

Sales Tax derived from Eating and Drinking Establishments decreased by almost 12% compared to March 2018, however, increased by approximately 23% compared to March 2017.

City of Ouray
March 2019 Sales Tax Revenues by Business Category
(received in May 2019)



**CITY OF OURAY
2019 MONTHLY SALES TAX REVENUES BY BUSINESS CATEGORY**

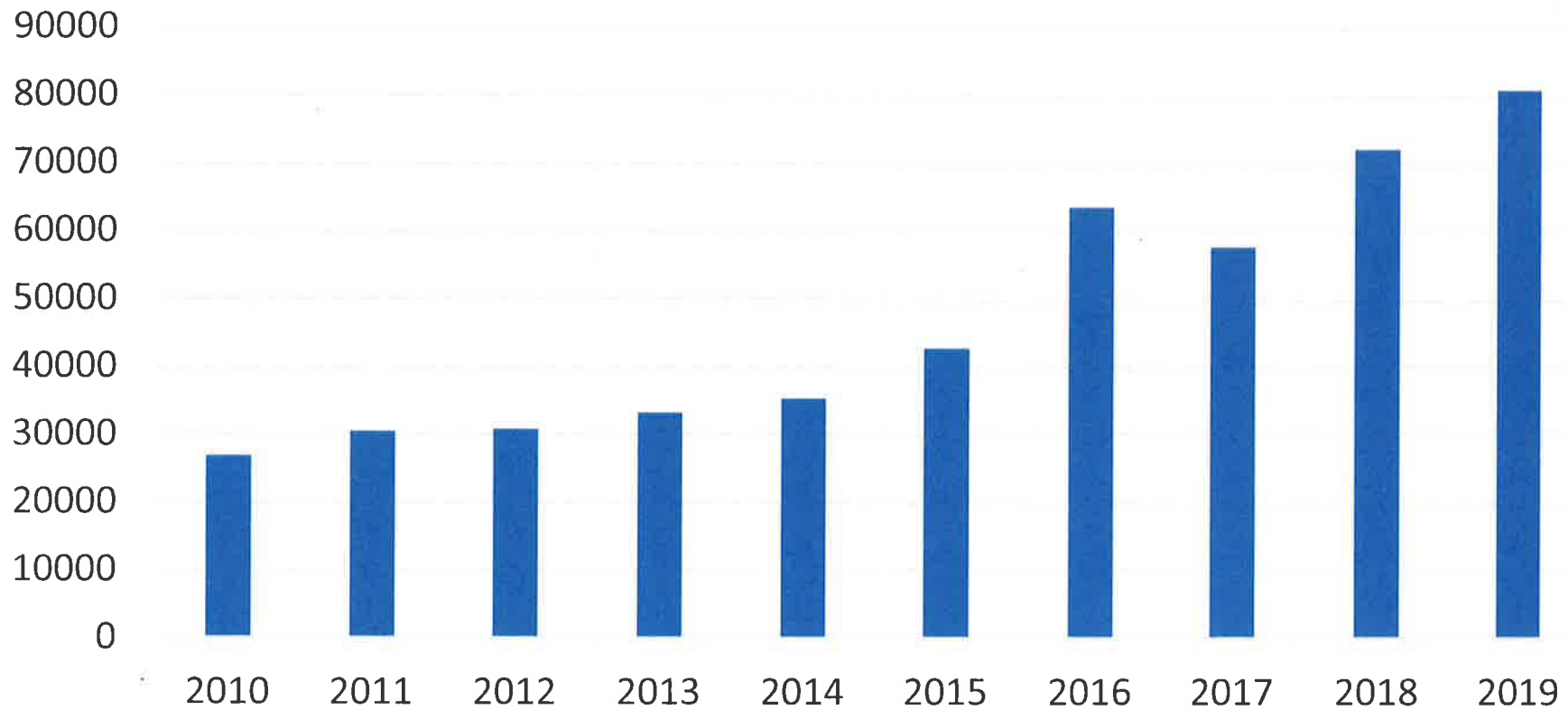
2019 SALES TAX REVENUES BY BUSINESS CATEGORY									
	(1) Funds received by City in: July (mostly re: May)								
Business Category	January	February	March	April	May	June			
Lodging, campgrnds.	\$ 13,666.95	\$ 23,993.54	\$ 28,795.73	\$ 23,081.46	\$ 24,204.56				
Retail - Local Gift & Hardware					15,796.08				
Retail - Remote					11,214.47				
Trans & Pub. Util.	6,945.48	7,669.12	8,921.19	8,674.18	7,669.48				
Eating & Drinking	9,178.32	14,237.33	14,541.71	11,248.23	14,162.03				
Const. & Manufacturing	6,376.27	7,047.90	8,063.58	5,624.30	5,881.55				
Services - all other	992.42	3,285.33	1,263.49	197.56	1,503.59				
Wholesale Trade	186.47	977.95	992.09	565.13	411.73				
Retail - groceries, liquor, candy, hardware, gas	16,774.84	24,305.11	25,020.27	21,912.81					
Retail - gift, souvenir, variety, books	3,733.10	9,235.38	1,688.88	1,264.87					
Finance, Ins. Real Estate	595.19	1,045.92	970.95	899.22					
Mining						-		-	
All Other						-		-	
TOTAL	\$ 58,449.04	\$ 91,797.58	\$ 90,257.89	\$ 73,467.76	\$ 80,843.49	\$ -			
Business Category	July	August	September	October	November	December	Year-to-date	Percent	
Lodging, campgrnds.							\$ 113,742.24	29%	
Retail - Local Gift & Hardware							\$ 15,796.08	4%	
Retail - Remote							\$ 11,214.47	3%	
Trans & Pub. Util.							88,013.03	22%	
Eating & Drinking							15,922.23	4%	
Const. & Manufacturing							39,879.45	10%	
Services - all other							63,367.62	16%	
Wholesale Trade							32,993.60	8%	
Retail - groceries, liquor, candy, hardware, gas							7,242.39	2%	
Retail - gift, souvenir, variety, books							3,511.28	1%	
Finance, Ins. Real Estate							3,133.37	1%	
Mining							-	0%	
All Other							-	0%	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394,815.76	100%	

(1) Month tax received from State of Colorado, representing sales from two months earlier (e.g. tax shown as APRIL is mostly from FEBRUARY)

CITY OF OURAY

MARCH SALES TAX REVENUE COMPARISON

Over Past 10 Years



Notes: Figures represent revenue received in May
Sales Tax increased from 3% to 4% on January 1, 2016

CITY OF OURAY
SALES TAX REVENUES BY BUSINESS CATEGORY 2010-2019

SALES TAX REVENUES BY BUSINESS CATEGORY

Business Category	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Lodging, campgrnds.	\$ 4,899.00	\$ 6,756.14	\$ 8,997.08	\$ 5,443.87	\$ 6,203.15	\$ 9,584.56	\$ 15,249.51	\$ 13,839.00	\$ 20,358.97	\$ 24,204.56
Retail - Local Gift & Hardware										15,796.08
Retail - Remote										11,214.47
Retail - groceries, liquor, candy, har	4,959.90	3,809.70	4,069.14	4,686.55	5,985.28	7,498.06	12,035.68	12,281.81	12,801.80	
Retail - gift, souvenir, variety, books	2,821.00	2,658.20	2,821.24	2,865.64	2,571.00	3,931.79	4,655.84	3,818.37	4,896.95	
Trans & Pub. Util.	7,463.69	6,917.91	4,988.76	7,283.27	6,490.85	7,670.58	13,281.91	7,100.52	7,925.41	7,669.48
Eating & Drinking	4,313.00	5,320.26	5,019.00	5,666.89	7,729.84	5,712.03	6,162.00	11,474.07	16,044.33	14,162.03
Const. & Manufacturing	1,032.51	3,231.72	2,954.02	3,943.94	2,618.76	5,722.91	7,157.27	6,458.20	7,434.92	5,881.55
Services - all other	838.99	1,158.96	1,088.47	1,144.45	1,915.00	1,336.72	1,754.31	1,781.74	2,341.05	1,503.59
Finance, Ins. Real Estate	485.00	495.49	883.96	1,919.62	1,507.90	562.63	3,061.70	857.41	298.81	
Wholesale Trade	17.00	42.90	15.00	44.00	61.00	65.28	282.93	115.07	73.25	411.73
Mining	-	-	-	-	-	-	-	-	-	-
All Other	24.22	89.10	27.25	257.00	247.12	630.30	7.00	7.00	-	-
TOTAL	\$ 26,854.31	\$ 30,480.38	\$ 30,863.92	\$ 33,255.23	\$ 35,329.90	\$ 42,714.86	\$ 63,648.15	\$ 57,733.19	\$ 72,175.49	\$ 80,843.49

\$12,207.14
out-of-period \$7,217.53
out-of-period