

**City of Duluth
Treasury Division
Tourism Taxes
2023**

	<u>Current Month - August Sales*</u>				
	<u>2023 Actual</u>	<u>2023 Budget</u>	<u>Actual/ Budget Variance</u>	<u>2022 Actual</u>	<u>Prior Year Variance</u>
3.00% Hotel/Motel	\$481,654	\$410,363	17.4%	\$492,623	-2.2%
1.00% Hotel/Motel	\$160,551	\$136,788	17.4%	\$164,208	-2.2%
2.50% Hotel/Motel	\$359,612	\$321,508	11.9%	\$362,366	-0.8%
2.25% Food/Beverage	\$658,429	\$612,202	7.6%	\$627,210	5.0%
Total	\$1,660,247	\$1,480,861	12.1%	\$1,646,408	0.8%

	<u>Year-to-Date</u>				
	<u>2023 Actual</u>	<u>2023 Budget</u>	<u>Actual/ Budget Variance</u>	<u>2022 Actual</u>	<u>Prior Year Variance</u>
3.00% Hotel/Motel	\$2,528,439	\$1,960,668	29.0%	\$2,353,698	7.4%
1.00% Hotel/Motel	\$842,813	\$653,556	29.0%	\$784,566	7.4%
2.50% Hotel/Motel	\$1,864,945	\$1,548,553	20.4%	\$1,745,350	6.9%
2.25% Food/Beverage	\$4,412,037	\$3,987,339	10.7%	\$4,085,085	8.0%
Total	\$9,648,235	\$8,150,116	18.4%	\$8,968,699	7.6%

* The amounts above correspond to the month in which the sales took place, not the month the City collected the taxes.

Hotel/Motel Tax Collections

The monthly prior year variance for hotel/motel tax collections was down moderately, and the year-to-date comparison was up significantly. There was a large delinquent return in 2023. If filed timely, the month-to-month variance would have been up slightly. The actual/budget variance for the month was up significantly, and the year-to-date comparison was up significantly.

Food/Beverage Tax Collections

The monthly prior year variance for food/beverage tax collections was up moderately, and the year-to-date comparison was up significantly. The actual/budget variance for the month was up significantly, and the year-to-date comparison was up significantly.