

Attachment 6A

San Diego Tourism Authority FY2014 Budget Detail June 19, 2013

3 Pages

**SAN DIEGO TOURISM MARKETING DISTRICT - EXHIBIT B
PROPOSED TOTAL BUDGET - YEAR ENDING JUNE 30, 2014**

ORGANIZATION NAME: SAN DIEGO TOURISM AUTHORITY

	BENEFIT CATEGORY A						Total Benefit Category A	CATEGORY B	Total TMD Funding Request	Funded by Private Sources	Total Budgeted Expenditures
	Hotel Meeting Sales A.1.1	Event Mgmt & Group Sales Devel (1) A1.2	Tourism Development A1.3	Group Meeting Direct Mktg A1.4	Consumer Direct Programs A1.5	DMO Sub Regional Marketing A3		Destination Marketing			
Salaries and Wages	2,034,634	120,491	475,950	253,505	635,145	65,206	3,584,931	246,759	3,831,690	809,373	4,641,063
Taxes & Employee Benefits	561,534	39,924	156,605	76,459	189,304	19,321	1,043,147	71,813	1,114,960	266,095	1,381,055
Bank & Credit Card Processing Fees	0	0	0	0	0	0	0	0	0	56,000	56,000
Distribution	0	0	11,400	0	0	0	11,400	0	11,400	110,092	121,492
Dues & Subscriptions	48,494	325	6,057	3,482	40,549	896	99,803	3,083	102,886	8,403	111,289
Equipment Rent	25,442	2,238	8,279	3,804	14,757	1,007	55,527	3,580	59,107	21,984	81,091
Events & Sponsorships	156,619	180,934	73,865	3,929	36,614	1,002	452,962	6,544	459,506	57,971	517,477
Media	0	0	0	135,000	4,320,462	762,525	5,217,987	4,666,076	9,884,063	508,704	10,392,767
Outside Services	293,930	0	333,452	117,480	548,870	125,225	1,418,957	686,537	2,105,494	197,356	2,302,850
Printing & Production	0	0	390	75,260	200,390	65	276,105	285,900	562,005	124,686	686,691
Promotional Items	39,140	0	19,238	15,713	1,900	238	76,229	473	76,702	11,848	88,550
Rent & Utilities	158,337	16,731	61,906	28,443	74,209	7,529	347,155	26,770	373,925	129,217	503,142
Research	0	0	64,399	102,932	134,399	20,733	322,463	90,666	413,129	3,533	416,662
Software Maintenance & Hosting	72,094	0	0	81,704	81,704	0	235,502	58,358	293,860	15,468	309,328
Cost of Attraction Tickets	0	0	0	0	0	0	0	0	0	1,183,664	1,183,664
Travel & Entertainment	145,727	11,955	61,498	8,213	37,240	2,535	267,168	6,016	273,183	67,880	341,063
Allocation of Indirect Costs	941,740	651,523	244,091	130,010	325,735	33,441	2,326,540	126,551	2,453,090	410,849	2,863,939
TMD Unallowable Costs	0	0	0	0	0	0	0	0	0	1,210,432	1,210,432
NET TMD FUNDING REQUEST	4,477,691	1,024,120	1,517,130	1,035,933	6,641,277	1,039,723	15,735,875	6,279,125	22,015,000	5,193,555	27,208,555
Plus: Costs funded by SDCCC Services Contract		1,900,000					1,900,000			1,900,000	1,900,000
Plus: Costs funded by City & County Grants			41,000				41,000			41,000	41,000
Plus: Costs funded by Co-op Partnerships				65,000	425,000		490,000	1,365,000		1,855,000	1,855,000
TOTAL ORGANIZATIONAL EXPENDITURES	4,477,691	2,924,120	1,558,130	1,100,933	7,066,277	1,039,723	18,166,875	7,644,125	22,015,000	8,989,555	31,004,555
Estimated TMD Assessment Collections Available for Disbursement (23,350,000 x 90%)									21,015,000		
Estimated Carryover Available from FY13									1,000,000		
Total Estimated TMD Funding Available									<u>22,015,000</u>		
<i>Media Spend Summary</i>											
Media funded by TMD	-	-	-	135,000	4,320,462	762,525	5,217,987	4,666,076	9,884,063	-	9,884,063
Media funded by Co-op & Private Source	-	-	-	65,000	425,000	-	490,000	1,365,000	-	2,363,704	2,363,704
Total Media Spend	-	-	-	200,000	4,745,462	762,525	5,707,987	6,031,076	9,884,063	2,363,704	12,247,767

SAN DIEGO TOURISM MARKETING DISTRICT - EXHIBIT B
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2014
SAN DIEGO TOURISM AUTHORITY

INDIRECT COST ALLOCATION

	Budget Category	Allocation Base (1)			Indirect Rate	Allocated	
		Total Salaries	Less: Contingent Compensation	Allocation Base (1)		Indirect Costs	Percentage
Budget Category A							
Hotel Meeting Sales	A1.1	2,034,634	198,350	1,836,284	0.513	941,739	32.9%
Event Management & Group Sales Development	A1.2	1,421,355	150,961	1,270,394	0.513	651,523	22.7%
Tourism Development	A1.3	475,950	-	475,950	0.513	244,091	8.5%
Group Meeting Direct Marketing	A1.4	253,505	-	253,505	0.513	130,010	4.5%
Consumer Direct Programs	A1.5	635,145	-	635,145	0.513	325,735	11.4%
DMO Sub-Regional Marketing	A2	65,206	-	65,206	0.513	33,441	1.2%
SUBTOTAL		4,885,795	349,311	4,536,484		2,326,539	81.2%
Budget Category B							
Destination Marketing	B	246,759	-	246,759	0.513	126,551	4.4%
TOTAL BUDGET CATEGORIES A & B		5,132,554	349,311	4,783,243		2,453,090	85.7%
Funded by Private Sources							
Portion of Programs Benefiting Non-TMD Entities		329,751	8,265	321,486	0.513	164,874	5.8%
Private Commercial Activities		479,622	-	479,622	0.513	245,975	8.6%
		809,373	8,265	801,108		410,849	14.3%
TOTAL		5,941,927	357,576	5,584,351		2,863,939	100.0%

(1) Allocation Base = Payroll costs (excluding contingent compensation)
directly allocated to each budget category

Indirect Rate Calculation:

Total Indirect Costs / Allocation Base = 2,863,939 / 5,584,531 = .513

SAN DIEGO TOURISM MARKETING DISTRICT - EXHIBIT B
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2014
SAN DIEGO TOURISM AUTHORITY

INDIRECT COSTS	Total General & Administrative Costs	Less: Costs Allocable Directly	Less: Non-TMD Allowable Costs	Allowable General & Admin Indirect Costs
Salaries and Wages	1,544,522	-	365,387	1,179,135
Taxes and Benefits	251,374	-	-	251,374
Staff Education	47,600	-	42,950	4,650
Defined Benefit Plan	475,000	386,921	-	88,079
Outside Services	379,400	319,400	-	60,000
Event Registration	1,200	1,200	-	-
Sponsorships	43,400	21,700	21,700	-
Travel & Entertainment	51,400	25,700	25,700	-
Dues & Subscriptions	58,604	50,000	-	8,604
Office Supplies	47,876	-	-	47,876
Duplicating	39,816	-	-	39,816
Repair & Maintenance - Facility	7,320	-	-	7,320
Bank & Credit Card Processing	84,080	56,000	-	28,080
Rent	718,736	601,617	-	117,119
Equipment Rent	122,514	98,314	-	24,200
Telecommunications	126,414	-	-	126,414
Postage	39,188	-	-	39,188
Legal Fees	10,000	-	-	10,000
Audit and Tax Consulting	56,500	-	-	56,500
Insurance	73,000	-	-	73,000
Taxes & Fees	9,000	-	-	9,000
Depreciation	242,400	-	-	242,400
Interest Expense	5,527	-	5,527	-
Software Maintenance & Hosting	466,768	309,328	-	157,440
Equipment & Software Licenses	103,035	-	-	103,035
Non-Capital Equipment	8,040	-	8,040	-
Professional Services - IT Support	190,709	-	-	190,709
TOTAL	5,203,423	1,870,180	469,304	2,863,939