

**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	2,042,529	1,421,355	477,165	255,125	637,575	65,611	4,899,360	249,073	5,148,433	809,819	5,958,252
Taxes & Employee Benefits	561,534	296,035	156,605	76,459	189,304	19,321	1,299,258	71,813	1,371,071	266,095	1,637,166
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	14,405	6,057	3,482	40,549	896	113,883	3,083	116,966	8,403	125,369
Equipment Rent	25,442	19,461	8,279	3,804	14,757	1,007	72,750	3,580	76,330	21,984	98,314
Events & Sponsorships	149,089	206,125	71,913	2,889	34,009	735	464,760	5,532	470,292	54,686	524,978
Media	0	0	0	200,000	4,712,500	762,525	5,675,025	5,878,368	11,553,393	501,432	12,054,825
Outside Services	293,930	0	374,452	117,480	548,870	125,225	1,459,957	686,537	2,146,494	197,356	2,343,850
Printing & Production	0	9	390	75,260	200,390	65	276,114	285,900	562,014	124,686	686,700
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	139,206	61,906	28,443	74,209	7,529	469,630	26,770	496,400	129,217	625,617
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	137,276	164,945	59,308	7,046	34,317	2,235	405,127	4,880	410,007	64,193	474,200
Allocation of Indirect Costs	1,013,715	698,315	262,290	140,238	350,465	36,065	2,501,088	136,911	2,638,000	440,601	3,078,601
TMD Unallowable Costs	0	0	0	0	0	0	0	0	0	1,028,045	1,028,045
SUBTOTAL	4,541,580	2,959,856	1,573,402	1,110,575	7,054,948	1,042,185	18,282,546	7,501,944	25,784,490	5,027,122	30,811,613
Less: SDCCC Services Contract		(1,900,000)					(1,900,000)		(1,900,000)		(1,900,000)
Less: City & County Grants			(41,000)				(41,000)		(41,000)		(41,000)
Less: Co-op Partnership Contributions				(65,000)	(425,000)		(490,000)	(1,365,000)	(1,855,000)		(1,855,000)
NET TMD FUNDING REQUEST	4,541,580	1,059,856	1,532,402	1,045,575	6,629,948	1,042,185	15,851,546	6,136,944	21,988,490	5,027,122	27,015,613
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 Funding Available									<u>22,015,000</u>		

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

ORGANIZATION NAME: SAN DIEGO TOURISM AUTHORITY

	CATEGORY A				TMD Funding Budget by Line Item Category A	CATEGORY B			TOTAL		
	Total Costs Budget Category A (A1.1 to A2)	Less: SDCCC Srvs Contract Allocation	Less: City & County Grants	Less: Co-op Partnership Contrib		Destination Marketing	Less: Co-op Partnership Contrib	TMD Funding Budget by Line Item Category B	Total TMD Funded Budgeted Expenditures	Expenditures Funded by Private Sources	Total Organizational Budgeted Expenditures
Salaries and Wages	4,899,360	(1,300,864)	0	0	3,598,496	249,073	0	249,073	3,847,569	809,819	4,657,388
Taxes & Employee Benefits	1,299,258	(256,111)	0	0	1,043,147	71,813	0	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	11,400	0	0	0	11,400	0	0	0	11,400	110,092	121,492
Dues & Subscriptions	113,883	(14,080)	0	0	99,803	3,083	0	3,083	102,886	8,403	111,289
Equipment Rent	72,750	(17,223)	0	0	55,527	3,580	0	3,580	59,107	21,984	81,091
Events & Sponsorships	464,760	0	0	0	464,760	5,532	0	5,532	470,292	54,686	524,978
Media	5,675,025	0	0	(490,000)	5,185,025	5,878,368	(1,365,000)	4,513,368	9,698,393	501,432	10,199,825
Outside Services	1,459,957	0	(41,000)	0	1,418,957	686,537	0	686,537	2,105,494	197,356	2,302,850
Printing & Production	276,114	(9)	0	0	276,105	285,900	0	285,900	562,005	124,686	686,691
Promotional Items	76,229	0	0	0	76,229	473	0	473	76,702	11,848	88,550
Rent & Utilities	469,630	(122,475)	0	0	347,155	26,770	0	26,770	373,925	129,217	503,142
Research	322,463	0	0	0	322,463	90,666	0	90,666	413,129	3,533	416,662
Software Maintenance & Hosting	235,502	0	0	0	235,502	58,358	0	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	405,127	(189,238)	0	0	215,889	4,880	0	4,880	220,769	64,193	284,962
Allocation of Indirect Costs	2,501,088	0	0	0	2,501,088	136,911	0	136,911	2,638,000	440,601	3,078,601
TMD Unallowable Costs	0	0	0	0	0	0	0	0	0	1,028,045	1,028,045
TOTAL	18,282,546	(1,900,000)	(41,000)	(490,000)	15,851,546	7,501,944	(1,365,000)	6,136,944	21,988,490	5,027,122	27,015,613

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 Indirect Costs	Percentage
		Total Salaries	Less: Contingent Compensation	Allocation Base (1)			
Budget Category A							
Hotel Meeting Sales	A1.1	2,042,529	198,350	1,844,179	0.550	1,013,716	32.9%
Event Management & Group Sales Development	A1.2	1,421,355	150,961	1,270,394	0.550	698,315	22.7%
Tourism Development	A1.3	477,165	-	477,165	0.550	262,290	8.5%
Group Meeting Direct Marketing	A1.4	255,125	-	255,125	0.550	140,238	4.6%
Consumer Direct Programs	A1.5	637,575	-	637,575	0.550	350,465	11.4%
DMO Sub-Regional Marketing	A2	65,611	-	65,611	0.550	36,065	1.2%
SUBTOTAL		4,899,360	349,311	4,550,049		2,501,089	81.2%
Budget Category B							
Destination Marketing	B	249,073	-	249,073	0.550	136,911	4.4%
TOTAL BUDGET CATEGORIES A & B		5,148,433	349,311	4,799,122		2,638,000	85.7%
Funded by Private Sources							
Portion of Programs Benefiting Non-TMD Entities		330,196	8,265	321,931	0.550	176,960	5.7%
Private Commercial Activities		479,623	-	479,623	0.550	263,641	8.6%
		809,819	8,265	801,554		440,601	14.3%
TOTAL		5,958,252	357,576	5,600,676		3,078,601	100.0%

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

Indirect Rate Calculation:

Total Indirect Costs / Allocation Base = 3,078,601 / 5,600,676 = .550

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	1,528,197	-	183,000	1,345,197
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	5,187,098	1,821,580	286,917	3,078,601