

BENEFIT CATEGORY A3  
SDTMD Contract Budget  
Exhibit B - FY 15 Proposed

Organization Name San Diego Tourism Authority  
Indirect Cost Allocation Worksheet

Date 1/22/2014

Budget Category	Unadjusted		Less: Adjustments			Adjusted Allocation	Indirect Rate	Allocation of Indirect
	Direct		Agency	Production	Ticket			
TMD Direct Expenses	Costs	Advertising	Fees	Costs	Cost	Base	Percent (1)	Costs
Budget Category A								
A1.1 Hotel Meeting Sales	2,242,986	-	-	-	-	2,242,986	53.4%	1,197,981
A1.2 Event Management & Group Sales Development	2,270,547	-	-	-	-	2,270,547	53.4%	1,212,701
A1.3 Tourism Development	1,105,463	(100,000)	-	(7,575)	-	997,888	53.4%	532,973
A1.4 Group Meeting Direct Marketing	521,674	-	(140,000)	(525)	-	381,149	53.4%	203,572
A1.5 Consumer Direct Programs	6,656,096	(4,860,000)	(775,000)	(300,300)	-	720,796	53.4%	384,978
A2 DMO Sub-Regional Marketing	-	-	-	-	-	-	53.4%	-
<b>SUBTOTAL</b>	<b>12,796,766</b>	<b>(4,960,000)</b>	<b>(915,000)</b>	<b>(308,400)</b>	<b>-</b>	<b>6,613,366</b>		<b>3,532,204</b>
Budget Category B - Destination Marketing	7,906,555	(6,384,000)	(490,000)	(650,210)	-	382,345	53.4%	204,211
<b>TOTAL ALLOCATION TO BUDGET CATEGORIES A &amp; B</b>	<b>20,703,321</b>	<b>(11,344,000)</b>	<b>(1,405,000)</b>	<b>(958,610)</b>	<b>-</b>	<b>6,995,711</b>		<b>3,736,415</b>
Funded by Private Sources								
Portion of Programs Benefiting Non-TMD Entities	641,558	(336,000)	(70,000)	(50,390)	-	185,168	53.4%	98,898
Private Commercial Activities	2,892,579	(198,174)	(25,000)	(73,700)	(1,232,000)	1,363,705	53.4%	728,356
	3,534,137	(534,174)	(95,000)	(124,090)	(1,232,000)	1,548,873		827,254
<b>SUBTOTAL INDIRECT COST ALLOCATION</b>	<b>24,237,458</b>	<b>(11,878,174)</b>	<b>(1,500,000)</b>	<b>(1,082,700)</b>	<b>(1,232,000)</b>	<b>8,544,584</b>		<b>4,563,669</b>
TMD Unallowable Indirect Costs (Private Source Funded)						-		290,496
<b>TOTAL INDIRECT COST</b>	<b>24,237,458</b>	<b>(11,878,174)</b>	<b>(1,500,000)</b>	<b>(1,082,700)</b>	<b>(1,232,000)</b>	<b>8,544,584</b>		<b>4,854,165</b>

(1) Indirect rate calculated as total indirect costs divided by total adjusted direct costs

Indirect Costs =	4,563,669
Adjusted Direct Cost =	8,544,584
Rate = 4,563,669 / 8,544,584 =	53.4%