

Special Promotional Programs



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Special Promotional Programs



Description

Special promotional programs are intended to advance the City's economy by promoting the City of San Diego as a visitor destination in the national and international marketplace. The Special Promotional Programs Department (Department) supports programs that increase hotel occupancy and attract industry resulting in the generation of Transient Occupancy Tax (TOT) and other revenue. The Department's programs are funded by TOT revenue to develop, maintain, and enhance visitor-related facilities and support the promotion of the City's cultural amenities and natural attractions.



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Special Promotional Programs

Department Summary

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015-2016 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ 2,287	\$ -	\$ -	\$ -
Non-Personnel Expenditures	84,191,962	89,638,019	95,008,476	5,370,457
Total Department Expenditures	\$ 84,194,249	\$ 89,638,019	\$ 95,008,476	\$ 5,370,457
Total Department Revenue	\$ 80,801,592	\$ 83,938,446	\$ 92,876,240	\$ 8,937,794

Transient Occupancy Tax Fund

Department Expenditures

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015-2016 Change
Arts, Culture, & Community Festivals	\$ 8,049,599	\$ 8,877,233	\$ 11,495,581	\$ 2,618,348
Discretionary Funding	14,493,278	16,387,689	18,175,248	1,787,559
Economic Development Programs	1,661,740	2,095,000	1,710,000	(385,000)
Safety & Maint - Visitor Related Facilities	59,988,277	62,278,097	63,627,647	1,349,550
Transient Occupancy Tax Fund	1,355	-	-	-
Total	\$ 84,194,249	\$ 89,638,019	\$ 95,008,476	\$ 5,370,457

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Penny for the Arts Funding Adjustment to reflect the addition of expenditures for the Penny for the Arts Blueprint allocation.	0.00	\$ 2,463,705	\$ -
One-Cent Discretionary Adjustment to reflect the increase in One-Cent TOT to support the General Fund.	0.00	1,787,559	-
Support to Other Funds Adjustment to the annual allocations which support debt service payments and operating costs for Mission Bay/Balboa Park Improvements, Convention Center, QUALCOMM Stadium, PETCO Park, Trolley Extension Reserve, and Public Art funds.	0.00	944,589	-
Support for Safety and Maintenance of Visitor-Related Facilities Support to reimburse the General Fund for expenditures associated with the safety and maintenance of visitor related facilities.	0.00	559,604	-
Economic Development Programs Reallocation of Economic Development program funding to the Arts, Culture, & Community Festival programs for qualified organizations that accomplish goals and objectives to advance the City's economy and tourism industry.	0.00	(385,000)	-
Revised Revenue Adjustment to reflect Fiscal Year 2016 revenue projections.	0.00	-	8,937,794
Total	0.00	\$ 5,370,457	\$ 8,937,794

Special Promotional Programs

Expenditures by Category

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015–2016 Change
PERSONNEL				
Personnel Cost	\$ 2,111	\$ -	\$ -	\$ -
Fringe Benefits	176	-	-	-
PERSONNEL SUBTOTAL	2,287	-	-	-
NON-PERSONNEL				
Supplies	\$ 372	\$ -	\$ -	\$ -
Contracts	27,323,648	28,966,859	31,990,153	3,023,294
Information Technology	4,500	-	-	-
Other	34	-	-	-
Transfers Out	56,863,409	60,671,160	63,018,323	2,347,163
NON-PERSONNEL SUBTOTAL	84,191,962	89,638,019	95,008,476	5,370,457
Total	\$ 84,194,249	\$ 89,638,019	\$ 95,008,476	\$ 5,370,457

Revenues by Category

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015–2016 Change
Transient Occupancy Tax	\$ 80,801,592	\$ 83,938,446	\$ 92,876,240	\$ 8,937,794
Total	\$ 80,801,592	\$ 83,938,446	\$ 92,876,240	\$ 8,937,794

Personnel Expenditures

Job Number	Job Title / Wages	FY2014 Budget	FY2015 Budget	FY2016 Adopted	Salary Range	Total
FTE, Salaries, and Wages Subtotal		0.00	0.00	0.00		\$ -
		FY2014 Actual	FY2015 Budget	FY2016 Adopted		FY2015–2016 Change
Fringe Benefits						
	Long-Term Disability	\$ 17	\$ -	\$ -		\$ -
	Medicare	31	-	-		-
	Supplemental Pension Savings Plan	79	-	-		-
	Unemployment Insurance	6	-	-		-
	Workers' Compensation	43	-	-		-
Fringe Benefits Subtotal		\$ 176	\$ -	\$ -		\$ -
Total Personnel Expenditures					\$ -	

Special Promotional Programs

Special Promotions

Organization / Program	FY2014 Actual	FY2015 Budget	FY2016 Adopted
ARTS, CULTURE, AND COMMUNITY FESTIVALS			
Creative Communities San Diego			
America's Finest City Dixieland Jazz Society	\$ 37,563	\$ 48,501	\$ 41,660
Armed Services YMCA of the U.S.A.	45,902	79,366	90,229
Asian Story Theater	5,619	8,481	5,534
Balboa Park Cultural Partnership	–	32,909	70,635
BAME Renaissance Community Development Corporation	–	–	4,534
Brazilian Institute for Arts & Culture	–	–	15,245
Bon Temps Social Club of San Diego	45,902	79,366	–
Cabrillo Festival, Inc.	1,313	8,467	5,979
California Lawyers for the Arts	–	–	2,072
Capoeira Institute	14,610	20,779	–
Casa Familiar	(1,323)	10,819	5,445
Central Commercial District Revitalization Corp / San Diego Afterschool Strings Program	5,337	–	–
College Area Economic Development Corporation	12,677	9,668	–
Combat Arts	–	–	1,960
contACT Arts	–	18,655	51,897
Council of Philippine American Organizations of San Diego County	3,629	–	–
Culture Shock Dance Troupe	–	6,787	12,443
CYT San Diego	–	–	1,500
Fern Street Community Arts	–	–	13,993
Guitars in the Classroom	–	2,159	1,979
Gaslamp Quarter Association	4,315	–	–
Hillcrest Business Improvement Association	15,279	27,671	20,572
The Historic Old Town Community Foundation	(13,867)	–	–
House of Panama	–	–	1,500
Indian Fine Arts Academy of San Diego	14,203	24,400	21,628
Irish Congress of Southern California	–	–	10,169
Italian American Art and Culture Association of San Diego	16,594	20,946	17,761
Jacobs and Cushman San Diego Food Bank, The	–	–	39,349
Jacobs Center for Neighborhood Innovation	22,538	32,909	14,300
Justice Overcoming Boundaries In San Diego County	–	–	5,463
Karama	–	–	2,867
Kiwanis International K08275 Tierrasanta San Diego	–	–	2,288
Kalusugan Community Services	16,528	21,203	–
La Jolla Art & Wine Festival	–	16,846	–
La Maestra Family Clinic	–	–	3,083
Linda Vista Multi-Cultural Fair and Parade	6,468	9,389	7,883
Little Italy Association	29,130	30,447	25,140
Little Saigon Foundation	8,739	20,885	27,851
Mariachi Juvenil de San Diego	–	9,418	19,790
Mariachi Scholarship Foundation	–	–	3,108
Media Heritage, Inc./Filmout San Diego	11,324	17,757	15,488
Musicians for Education	6,153	14,961	13,641
NTC Foundation	6,226	–	–
Ocean Beach Merchants Association	23,216	29,072	22,656
Operation Samahan	–	–	6,213
Pacific Beach Community Development Corporation	12,396	18,179	15,215
Pacific Southwest Wildlife Arts, Inc.	9,719	12,723	–

Special Promotional Programs

Special Promotions (Cont'd)

Organization / Program	FY2014 Actual	FY2015 Budget	FY2016 Adopted
PASACAT	4,237	5,545	5,576
Point Loma Summer Concerts	14,631	17,223	17,360
Rancho de los Penasquitos Town Council	5,332	8,076	7,579
Rolando Community Council	6,202	6,523	5,374
San Diego Alpha Foundation	—	—	2,288
San Diego Audubon Society	18,842	25,417	14,387
San Diego Chinese Center	5,883	9,432	7,357
San Diego City College Foundation	—	1,758	3,291
San Diego Earth Day	24,116	28,369	25,802
San Diego Film Foundation	42,972	79,366	62,803
San Diego LGBT Pride	—	—	90,498
San Diego Music Foundation	19,345	30,139	34,292
San Diego Shakespeare Society	5,249	6,615	3,021
San Diego Quilt Show	—	—	5,800
Sledgehammer Theater	—	—	4,454
Space 4 Art	4,943	—	2,732
Springfest Inc.	(9,392)	—	—
St. Madeleine Sophie's Center	11,189	—	—
The Bon Temps Social Club of San Diego	—	—	108,000
The Cooper Family Foundation	3,080	4,905	5,022
Torrey Pines Kiwanis Foundation	45,902	48,427	35,248
Transcendence Youth Arts Project	7,062	8,406	9,352
VOW Foundation, The dba Rock to Stop Violence	—	15,012	—
Via International	—	—	2,893
Write Out Loud	2,480	7,816	5,801
Creative Communities San Diego Subtotal	\$ 572,263	\$ 935,792	\$ 1,080,000
Organizational Support			
Actors Alliance of San Diego	\$ —	\$ 2,447	\$ 4,296
Art of Elan	8,934	7,759	13,058
Bach Collegium San Diego	—	6,970	26,001
Balboa Park Cultural Partnership	18,060	68,055	194,365
Balboa Park Online Collaborative	52,591	60,568	49,883
California Ballet Association	69,190	104,576	108,127
Camarada, Inc.	9,949	9,410	10,483
Center for World Music	25,127	27,901	23,193
Choral Club of San Diego	—	—	1,500
Choral Consortium of San Diego	—	—	1,500
City Ballet, Inc.	55,194	56,535	59,321
Classics for Kids	23,569	27,303	34,142
Cygnets Theater	103,356	116,610	124,367
Diversionary Theatre	37,217	49,655	43,877
Finest City Performing Arts, Inc./San Diego Gay Men's Chorus	22,561	24,155	29,113
Flying Leatherneck Historical Foundation	9,924	15,851	24,303
Gaslamp Quarter Historical Foundation	19,794	32,953	—
Horton Plaza Theater Foundation	—	—	435,000
Ion Theater Company	—	—	13,479
Japanese Friendship Garden Society of San Diego	61,775	77,210	77,467
La Jolla Chapter, SPEBSQSA, Inc.	2,478	3,411	3,330
La Jolla Historical Society	38,951	42,248	57,192
La Jolla Music Society	196,249	201,259	212,621

Special Promotional Programs

Special Promotions (Cont'd)

Organization / Program	FY2014 Actual	FY2015 Budget	FY2016 Adopted
La Jolla Symphony and Chorus	34,927	37,186	39,137
Lambda Archives of San Diego	—	—	5,924
The Library Assoc of La Jolla/Athenaeum Music & Arts Library	83,994	117,101	139,970
Mainly Mozart Festival, Inc.	100,534	111,134	143,903
Malashock Dance and Company	41,829	43,619	38,254
Maritime Museum Association of San Diego	175,281	212,839	241,890
Media Arts Center San Diego	54,394	63,970	72,009
Mingei International Museum	183,858	192,113	206,153
Mojalet Dance Collective	6,392	10,676	10,804
Mo'olelo Performing Arts Company	25,913	28,307	27,540
Moxie Theatre	10,067	14,847	13,246
Museum of Contemporary Arts, San Diego	280,815	288,444	387,154
Museum of Photographic Arts	93,080	143,755	156,558
New Americas Museum	—	—	17,190
NTC Foundation	—	51,339	56,097
Old Globe Theatre	421,074	431,629	445,829
Outside the Lens	6,358	9,448	18,136
Pacific Arts Movement	55,097	61,963	60,650
Persian Cultural Center	24,025	31,247	35,874
PGK Project	4,953	9,027	9,544
Playwrights Project	32,035	34,891	34,741
Prophet World Beat Productions	28,510	18,894	20,837
The Putnam Foundation/Timken Museum of Art	110,263	112,335	131,892
Reuben H. Fleet Science Center	265,204	267,091	278,286
SACRA/PROFANA	—	1,663	6,150
Samahan Filipino American Performing Arts and Education Center	2,218	3,786	—
San Diego Air and Space Museum, Inc.	222,847	260,820	254,426
San Diego Archaeological Center	26,428	20,983	22,488
San Diego Art Institute	44,004	44,303	40,453
San Diego Automotive Museum	48,041	70,954	46,642
San Diego Ballet	28,893	31,045	39,537
San Diego Center for Jewish Culture	104,573	120,577	116,146
San Diego Children's Choir	27,736	30,195	36,449
San Diego Chinese Historical Society and Museum	17,087	17,503	19,334
San Diego Civic Youth Ballet	28,937	37,803	64,297
San Diego Dance Theater	39,176	32,051	38,785
San Diego Early Music Society	9,039	—	—
San Diego Guild of Puppetry	6,984	6,646	8,858
San Diego Hall of Champions	—	—	61,012
San Diego Historical Society	77,730	107,574	112,153
San Diego Junior Theatre	82,446	83,306	88,011
San Diego Master Chorale	14,186	12,742	13,324
San Diego Model Railroad Museum, Inc.	45,838	45,920	47,181
San Diego Museum Council	10,843	13,706	15,565
San Diego Museum of Art	366,050	317,150	290,960
San Diego Museum of Man	111,241	153,536	168,883
San Diego Musical Theater	—	—	31,502
San Diego Opera Association	389,357	260,000	387,862
San Diego Repertory Theatre	148,645	173,717	167,474
The San Diego Society of Natural History	367,489	358,761	439,409

Special Promotional Programs

Special Promotions (Cont'd)

Organization / Program	FY2014 Actual	FY2015 Budget	FY2016 Adopted
San Diego Symphony Orchestra Association, Inc.	411,870	398,575	437,533
San Diego Watercolor Society	24,526	27,104	28,409
San Diego Winds	–	3,902	8,994
San Diego Women's Chorus	3,826	5,839	10,629
San Diego Writers Ink	8,442	13,777	15,125
San Diego Young Artists Music Academy, Inc.	10,265	10,911	10,105
San Diego Youth Symphony and Conservatory	85,313	89,470	98,264
Save Our Heritage Organisation	53,721	68,488	72,711
Scripps Ranch Theatre	13,595	16,975	20,585
So Say We All	–	1,713	5,369
Space 4 Art	–	9,768	–
Spreckels Organ Society	16,123	20,308	13,610
Tap Fever Studios	–	3,318	5,491
The Aja Project	22,881	22,791	28,935
New Children's Museum	89,966	144,244	165,410
Theater & Arts Foundation of San Diego County/La Jolla Playhouse	376,738	408,603	414,605
Unlimited Jazz Dance Productions/Patricia Rincon Dance Collective	11,170	8,167	10,431
Villa Musica	28,764	33,535	49,938
Westwind Brass	7,095	7,124	6,974
Women's History Museum and Educational Center	12,156	17,417	19,923
Young Audiences of San Diego	50,770	47,940	56,822
Organizational Support Subtotal	\$ 6,240,531	\$ 6,791,441	\$ 8,135,000
Other			
Commission for Arts and Culture Department	\$ 876,251	\$ 1,054,761	\$ 1,056,549 ¹
Mayor/City Council Allocations	264,278	400,000	400,000
Penny for the Arts Blueprint Augmentation	972,527	750,000	1,725,938
Public Art Fund	–	108,709	154,643
Other Subtotal	\$ 2,113,056	\$ 2,313,470	\$ 3,337,130
TOTAL ARTS, CULTURE, AND COMMUNITY FESTIVALS	\$ 8,925,850	\$ 10,040,703	\$ 12,552,130
CAPITAL IMPROVEMENTS			
Capital Improvements			
Convention Center Complex	\$ 8,057,450	\$ 12,560,650	\$ 12,563,450
Mission Bay Park/Balboa Park Improvements	1,560,623	1,675,700	1,673,526
PETCO Park	11,300,594	11,317,415	11,319,000
QUALCOMM Stadium	4,744,302	4,750,307	4,746,120
Trolley Extension Reserve	1,062,577	1,059,200	1,062,225
Capital Improvements Subtotal	\$ 26,725,546	\$ 31,363,272	\$ 31,364,321
TOTAL CAPITAL IMPROVEMENTS	\$ 26,725,546	\$ 31,363,272	\$ 31,364,321
ECONOMIC DEVELOPMENT PROGRAMS			
Citywide Economic Development			
CleanTECH San Diego	\$ 22,500	\$ 30,000	\$ 60,000
CommNexus San Diego	26,750	30,000	30,000
Horton Plaza Theatre Foundation	440,000	435,000	–
Maritime Alliance Foundation	–	25,000	25,000
Mission Trails Regional Park Foundation, Inc.	32,281	45,000	45,000
San Diego Regional Economic Development Corporation	7,875	85,000	140,000

Special Promotional Programs

Special Promotions (Cont'd)

Organization / Program	FY2014 Actual	FY2015 Budget	FY2016 Adopted
San Diego Workforce Partnership	–	50,000	–
Sweedish-American Chamber of Commerce	–	–	15,000
Citywide Economic Development Subtotal	\$ 529,406	\$ 700,000	\$ 315,000
Economic Development and Tourism Support			
Adams Avenue Business Association	\$ 38,968	\$ 46,900	\$ 52,753
Asian Business Association	30,577	25,125	33,611
BIOCOM Institute	50,000	46,900	–
BID Council	(13,510)	–	–
Cabrillo National Monument Inc	–	–	50,417
City Heights Community Development Corporation	44,979	61,690	52,753
Greater Golden Hill CDC	38,967	28,287	–
Greater San Diego Business Association	20,536	–	38,736
Hostelling International-American Youth Hostels	38,968	46,900	60,200
Japan Society of San Diego and Tijuana	38,968	36,180	49,064
Juma Ventures	–	–	60,200
La Jolla Village Merchants Association, Inc.	22,171	46,900	–
North Park Organization of Businesses, Inc.	38,868	–	–
North Park Main Street	–	53,036	48,986
Old Town San Diego Chamber of Commerce	(7,126)	29,064	29,531
Otay Mesa Chamber of Commerce	5,410	46,900	52,753
San Diego Convention & Visitors Bureau	(10,964)	–	–
San Diego Diplomacy Council	38,968	40,175	45,638
San Diego East Visitors Bureau	(26,162)	35,163	–
South County Economic Development Council	30,295	46,900	52,000
South Park Business Group, Inc.	10,250	11,017	13,158
Travelers Aid Society of San Diego	43,835	61,690	60,200
Veterans Memorial Center, Inc.	71,644	37,173	–
Economic Development and Tourism Support Subtotal	\$ 505,644	\$ 700,000	\$ 700,000
Other			
Business Expansion, Attraction, and Retention (BEAR)	\$ 435,728	\$ 515,000	\$ 515,000
Economic Development Program Administration	190,961	180,000	180,000
Other Subtotal	\$ 626,689	\$ 695,000	\$ 695,000
TOTAL ECONOMIC DEVELOPMENT PROGRAMS	\$ 1,661,739	\$ 2,095,000	\$ 1,710,000
MAJOR EVENTS			
Major Events			
Major Events Revolving Fund	\$ 150,000	\$ 150,000	\$ 150,000
Major Events Subtotal	\$ 150,000	\$ 150,000	\$ 150,000
TOTAL MAJOR EVENTS	\$ 150,000	\$ 150,000	\$ 150,000
SAFETY AND MAINTENANCE OF VISITOR-RELATED FACILITIES			
Safety and Maintenance of Visitor-Related Facilities			
Discretionary Transient Occupancy Tax Support to General Fund	\$ 14,493,278	\$ 16,387,689	\$ 18,175,248
Mission Bay Park/Balboa Park Improvements	499,377	284,300	451,474
Convention Center	4,722,550	4,600,343	4,049,543
PETCO Park	3,215,156	2,498,335	1,980,074
QUALCOMM Stadium	5,455,698	5,524,693	6,833,517
Special Events Department	751,457	1,044,801	1,523,928
Trolley Extension Reserve	12,453	12,528	9,503

Special Promotional Programs

Special Promotions (Cont'd)

Organization / Program	FY2014 Actual	FY2015 Budget	FY2016 Adopted
TOT Administration and Promotional Activities	19,208,853	17,844,626	18,789,215
Safety and Maintenance of Visitor-Related Facilities Subtotal	\$ 48,358,822	\$ 48,197,315	\$ 51,812,502
TOTAL SAFETY AND MAINTENANCE OF VISITOR-RELATED FACILITIES	\$ 48,358,822	\$ 48,197,315	\$ 51,812,502
SUMMARY			
Arts, Culture, and Community Festivals	\$ 8,925,850	\$ 10,040,703	\$ 12,552,130
Capital Improvements	26,725,546	31,363,272	31,364,321
Economic Development Programs	1,661,739	2,095,000	1,710,000
Major Events	150,000	150,000	150,000
Safety and Maintenance of Visitor-Related Facilities	46,731,114	45,989,044	49,232,025
TOTAL SPECIAL PROMOTIONAL PROGRAMS BUDGET	\$ 84,194,249	\$ 89,638,019	\$ 95,008,476

¹This table represents the entire Transient Occupancy Tax Fund, including the Commission for Arts and Culture and Special Events Departments. See the separate department pages for the Commission for Arts and Culture and Special Events for additional details.

Special Promotional Programs

Revenue and Expense Statement (Non-General Fund)

Transient Occupancy Tax Fund	FY2014 Actual	FY2015* Budget	FY2016 Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 15,337,743	\$ 10,143,594	\$ 4,637,713 ²
TOTAL BALANCE AND RESERVES	\$ 15,337,743	\$ 10,143,594	\$ 4,637,713
REVENUE			
Charges for Current Services	\$ 28,432	\$ 100,000	\$ -
<i>Special Events Revenue</i>	28,432	100,000	-
Licenses and Permits	76,464	50,000	75,000
<i>Special Event Permits</i>	76,464	50,000	75,000
Other Revenue	466	-	-
Transient Occupancy Taxes	80,801,627	83,938,446	92,876,240
TOTAL REVENUE	\$ 80,906,990	\$ 84,088,446	\$ 92,951,240
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 96,244,733	\$ 94,232,040	\$ 97,588,953
OPERATING EXPENSE			
Personnel Expenses	\$ 600,791	\$ 828,257	\$ 963,601
<i>Commission for Arts and Culture¹</i>	356,884	465,921	483,394
<i>Special Events Department¹</i>	241,796	362,336	480,207
<i>Special Promotional Programs Reimbursement</i>	2,111	-	-
Fringe Benefits	476,634	610,669	596,620
<i>Commission for Arts and Culture¹</i>	285,745	345,564	323,811
<i>Special Events Department¹</i>	190,713	265,105	272,809
<i>Special Promotional Programs Reimbursement</i>	176	-	-
Supplies	12,692	9,758	9,832
<i>Commission for Arts and Culture Department¹</i>	5,466	5,579	5,616
<i>Special Events Department¹</i>	6,854	4,179	4,216
<i>Other</i>	372	-	-
Contracts	27,577,206	29,196,464	32,422,825
<i>Commission for Arts and Culture Department¹</i>	194,215	182,963	140,715
<i>Special Events Department¹</i>	59,344	46,642	291,957
<i>Office of the Mayor / City Council Allocations</i>	264,278	400,000	400,000
<i>Arts, Culture, and Community Festivals</i>	7,767,266	8,627,233	11,090,938 ³
<i>Economic Development Programs</i>	1,659,242	2,095,000	1,710,000
<i>Safety & Maintenance of Visitor Related Facilities Reimbursements</i>	17,632,861	17,844,626	18,789,215
Information Technology	239,716	358,121	456,687
<i>Commission for Arts and Culture Department¹</i>	27,630	45,680	33,923
<i>Special Events Department¹</i>	207,586	312,441	422,764
<i>Special Promotional Programs</i>	4,500	-	-
Energy and Utilities	2,436	3,500	3,843
Other Expenses	156	2,000	2,000

Special Promotional Programs

Revenue and Expense Statement (Non-General Fund)

Transient Occupancy Tax Fund	FY2014 Actual	FY2015 [*] Budget	FY2016 Adopted
Transfers Out	56,912,327	60,728,812	63,133,545
<i>Transfers to Special Promotional Programs/Funds/ Operating Support</i>	56,863,409	60,305,898	63,018,323
<i>Commission for Arts and Culture Department</i>	5,104	5,554	65,437
<i>Special Events Department</i>	43,814	417,360	49,785
TOTAL OPERATING EXPENSE	\$ 85,821,958	\$ 91,737,581	\$ 97,588,953
TOTAL EXPENSE	\$ 85,821,958	\$ 91,737,581	\$ 97,588,953
BALANCE	\$ 10,422,776	\$ 2,494,459	\$ 0
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 96,244,733	\$ 94,232,040	\$ 97,588,953

^{*} At the time of publication, audited financial statements for Fiscal Year 2015 were not available. Therefore, the Fiscal Year 2015 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2015 Adopted Budget, while the beginning FY 2015 balance amount reflects the audited Fiscal Year 2014 ending balance.

¹This statement represents the entire Transient Occupancy Tax Fund including the Commission for Arts and Culture and Special Events Departments. See the separate department pages for the Commission for Arts and Culture and Special Events for additional details.

²The Fiscal Year 2016 Adopted Budget for the Transient Occupancy Tax Fund includes the appropriation of \$4.6 million in fund balance to be used for Special Promotional Programs.

³The Fiscal Year 2016 Adopted Budget for the Arts, Culture, and Community Festivals program is \$12.5 million, which represents a \$1.7 million increase in Penny for the Arts Blueprint funding.