

Possible Revenue Sources

Funding Source	Description	Base Unit	Revenue Amount	Tax, Fee or Assessment	Approving Authority	Actions Needed to Implement	Qualifying/ Mitigating Notes
Citywide TOT Citywide BID	Citywide increase of TOT vs. TMD	1% 2% 3%	\$14,700,00 \$29,400,000 \$44,100,000	Special Tax	City TMD Members	TOT requires submit to Voters, 2/3 approval. TMD requires TMD members vote 50+%	
Downtown TOT Downtown TMD	Downtown increase of TOT vs. TMD	1% 2% 3%	\$5,160,000 \$10,320,000 \$15,480,000	Special Tax	City TMD Members	TOT requires submit to Voters, 2/3 approval. TMD requires TMD members vote 50%+	
Extend or increase existing TMD	Extend or increase existing TMD	%	assessment not defined	Assessment	City/TMD members	Amend/prepare new assessment engineer's report; follow state law and local ordinance procedures for voting on amended plan and related assessment	
Create new Convention Center BID	Create new Convention Center BID	%	assessment not defined	Assessment	City/proposed BID members	Engage in assessment district formation process per state law and local ordinance	
Conv. Center Hotel	Adjacent hotel	\$	\$8,995,000	Business net profit	City, Port, Coastal Commission approval	Majority approval by each agency	
Conv. Center Retail	40,000 sq. ft. Retail component	\$	\$4,013,000	Business net profit		City, Port, Coastal Commission approval	
Entertainment District BID Assessment	Business Improvement District for all non-hotel businesses	%	no district has been defined	Assessment	City/ BID members	50%+ vote of BID members	
Restaurant District BID Assessment	Business Improvement District for all non-hotel businesses. (Assuming 60% sales are food) Percentage of gross food sales:	.05% 1%	\$720,000 \$1,440,000	Assessment	City/ BID members	50%+ vote of BID members	
Parking BID Assessment - for specific parking jurisdiction	A. Hybrid of BID model to provide greater revenue B. Only incl. parking contractors/business that can self assess C. Inclusion of parking companies in entertainment BID	%	Option not defined	Assessment	City/ BID members	50%+ vote of Parking BID members	
Taxi District - Drop Off/Pick Up (1 of 2)	Drop Off/Pick Up Surcharge	\$	No \$ analysis	Fee	City	City Council vote subject to Mayoral veto	
Taxi District - Airport Taxicab pick-up/drop off (2 of 2)	Airport pick-up/drop off surcharge: <u>per trip</u>	\$1 \$3 \$5	\$1,500,000 \$4,500,000 \$7,500,000	Can be a tax or fee	City; subject to limitations, if any, of airport authority's jurisdiction	Tax-submit to voters Fee-City process	

Rental Car Surcharge	Rental Car Surcharge: <u>per rental</u>	\$1 \$5 \$10	\$1,150,000 \$5,750,000 \$11,500,000	Can be a tax or fee depending on primary purpose (revenue or regulation)	City: also potentially Port District and/or Airport Authority	Tax - submit to voters Fee- Processed per City department request/Council approval (may not be applicable to rental operations on Port District/Authority lands)	
Service Contractor Fee	Service Contractor fee (gross sales in the CC)	2%	No \$ analysis	Fee		San Diego Convention Center Corporation, City	
Parking Fees	Incremental parking fees (of all above '07 baseline)	100%	No \$ analysis	Fee		City; Port of San Diego	
Land/Concessions contributions	From United Port of San Diego: soft costs inc. land	\$	\$86,258,000		Port of San Diego	Majority approval by Port	
Downtown food and beverage sales tax	Tax on food/beverage sales in vicinity of Convention Center	1% 2% 3%	\$2,400,000 \$4,800,000 \$7,200,000	Special Tax	City (except City cannot impose it's own tax on alcoholic beverage sales)	Tax-submit to 2/3 voter approval	
Ticket surcharge (tourist attractions)	Ticket surcharge (tourist attractions)	\$1 \$2 \$3	\$5,000,000 \$15,000,000 \$25,000,000	Can be a tax or fee	City (may be subject to limitations in leases or other contractual agreements)	Tax - submit to 2/3 voter approval Fee- City Process	
Ticket tax/fee (venues)	Ticket tax/fee on particular venues (e.g. PETCO park, Cricket Amphitheater, Cox Arena)	\$	No \$ analysis	Can be a tax or fee	· PETCO governed by agreement between City and Padres limiting new taxes, fees or assessments · Cricket located in Chula Vista, CA · Cox Arena on property of CSUSD; may be able to impose tax on types of business conducted there	Tax-submit to 2/3 voter approval Fee-City process	