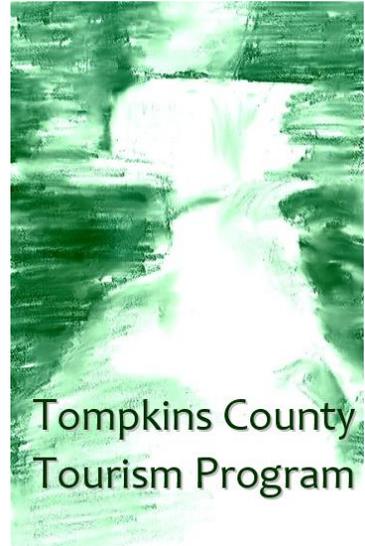


# COVER PAGE

## 2015 Budget Request Form

### Tompkins County Tourism Program



#### I. BASIC INFORMATION

Program: Tompkins County Festival Program  
 Applicant Organization: Downtown Ithaca Alliance  
 Contact Person: Gary Ferguson, Executive Director  
 Phone: 277-8679 Email: gary@downtownithaca.com  
 2015 Request: \$24,849 Product Development or Marketing? product

Year	Tourism Program Allocation**	\$ Change	% Change	% of Program Budget*
2010				
2011				
2012	25,000			82.2%
2013	25,000	0	0	82.2%
2014	25,750	750	3%	82.2%
<b>Request 2015</b>	<b>24,849</b>	<b>(891)</b>	<b>(3.5%)</b>	<b>82.2%</b>

\* Enter the % of the total program budget that would come from the Tompkins County Tourism Program.

\*\* Enter modified budget amounts where applicable.

#### II. PROGRAM DESCRIPTION

The Festivals Program was created by the STPB to support, nurture, and guide applicant, grantee and non-grantee special events in Tompkins County. The Program strives to make festivals and special events important and meaningful elements of County tourism. The Program accomplishes this through technical assistance, education and networking, improving access to equipment, and by integrating events into tourism and economic development.

#### III. CHALLENGES & OPPORTUNITIES

The Festivals Program faces the following challenges and opportunities:

- (a) Continued high demand for services, but with limited resources (We will work with the Festival Committee to prioritize both demand and scope of services provided)
- (b) Municipal fiscal constraints remain (We will provide advice to both municipalities and event organizers on ways to value engineer projects)
- (c) Maximizing the impact of events on the local economy (We will continue to provide education and assistance that will help projects better benefit the local economy.)
- (d) Need to better integrate Festival Program with grant selection (Continue collaboration)

#### **IV. BUDGET NARRATIVE**

The 2015 budget request for the Festivals Program seeks to build upon the activity and success of the previous three seasons. Work continues to be divided into two principal categories: technical assistance and equipment. These two categories have been reflected in the budget presentation.

The Downtown Ithaca Alliance (DIA) operates this program on behalf of the Tompkins County Tourism Program (TCTP) in conjunction with its own extensive agenda of downtown Ithaca special events. Funding from the TCTP enables the DIA to hire additional event staff, hence freeing up DIA staff time to work on Tompkins County event assistance.

#### **Technical Assistance**

The majority of funds will be used to provide technical assistance to Tompkins County organizations and entities seeking to undertake special event and/or festival projects. This assistance falls into three main sub-categories:

- Workshops
- Direct Technical Assistance
- Ongoing Planning, Evaluation, and Education

#### **Workshops:**

During 2013 (December 2012- may 2013), the DIA organized and led ten (10) different workshops pertaining to key special event planning issues. These included such topics as grant writing, greening your event, volunteer recruitment, budgeting, measuring tourism impact and marketing. During 2014-15, the DIA will continue this workshop series, planning at least another six workshops. Some topics will be repeated and some new workshops will be created, based on prevailing issues. These workshops will be organized by DIA Associate Director Vicki Taylor-Brous and will include a variety of other presenters.

#### **Direct Technical Assistance:**

The DIA will provide direct technical assistance in the following ways:

- (a) Technical assistance to TCTP grant applicants: The DIA will work with interested applicants on helping them prepare appropriate and workable special event grant proposals. We will review their plans, help brainstorm concepts and ideas, and help arrive at reasonable revenue and cost projections. Our service is designed to assist, but not “take over” a planning process.
- (b) Technical assistance to TCTP grantees: The DIA will work with interested successful applicants in further refining their plans, event logistics, and helping them find/obtain needed equipment and supplies. Many grantees avail themselves of this service. The volume of hours will depend on the number of grantees who chose to seek assistance, within the constraints of allocated STPB funds.
- (c) Technical assistance to other Countywide festivals and events: There are a number of projects and groups who do not seek grant assistance but are interested in receiving technical assistance for their events. Some of these entities have decided to seek grant funding in future years.
- (d) Technical assistance to City of Ithaca events: Not all events that happen in the City are DIA events. The City has urged groups seeking municipal permission to seek technical assistance from the DIA. Some of these are also TCTP grantees; some are not.

In our 2013 annual report to the TCTP, we indicated that direct technical assistance provision in 2013 was 686 hours from all DIA staff, led primarily by Vicki Taylor-Brous and Special Events Manager Patty Clark. A similar level of effort, commensurate with available funds, is projected for 2015.

In 2015, we project that direct technical assistance for the above patron groups will be around 600 hours, ultimately depending on demand. We will continue to shift our time with recipients to reflect actual planning assistance and not direct day of event logistical assistance.

#### Ongoing Planning, Evaluation and Education:

This portion of technical assistance involves providing more programmatic assistance on behalf of the TCTP Festivals Program. It includes the following:

- (a) Review of grant applications (once or twice a year)
- (b) Festival Program website content and maintenance
- (c) Production of a regular e-newsletter
- (d) Efforts to maintain, store, transport, and repair equipment
- (e) Continued work on evaluation criteria for grantees and for better relating events to tourism

The need for better evaluation criteria and for better linking tourism to events will continue to be important initiatives for 2015. We will work with the TC Festivals Committee to adopt a standard dashboard of evaluation criteria and events indicators that can be used by most STPB sponsored events to help them assess and measure event outcomes. Our intent would be to provide this dashboard to STPB event recipients. We will also produce a memorandum that outlines and summarizes how events can better link up with tourism and visitor resources and networks.

#### **Equipment**

The DIA has been engaged in a program to acquire and stockpile equipment for use in special events in the County. This equipment ranges in scope from stanchions, to generators, to pop-up tents, to lighting. Each year the DIA adds to this collection, adding approximately \$5,000 of equipment to the pool of resources.

In 2015, we have allocated \$4,970 toward equipment purchases. The exact purchases will be determined by the DIA in consultation with grantees and with community special event providers. Among the likely purchases will be additional pop-up tents, additional tables and chairs, and other miscellaneous items important to festival logistics.

#### **Staffing**

The lead staff person for this project will be Vicki Taylor-Brous, Associate Director of the DIA. Vicki has led the Festival Program initiative since its inception and bringing a career of expertise and knowledge in the field of event planning. While Vicki has been converted at the DIA to a half time employee, she has retained all of her STPB Festival Program portfolio of work. Vicki will be assisted by DIA Special Event Director Patty Clark. Patty is one of the community's leading event planning practitioners and has personally organized and directed some of our community's largest and most popular events. Providing assistance on as-needed case-by-case basis will be Executive Director Gary Ferguson.

#### **Issues for 2015**

- Continuing the shift of technical assistance to be planning related, rather than hands-on logistical assistance;

- Continuing to seek metrics, measures, and actions to help link grantee projects to overnight and day tourism spending;
- Defining better metrics for evaluation of grantee projects;
- Working to better link grant programs with the festival program.
- The DIA will conduct its own internal assessment of DIA expenditures of staff time and resources on the Festival Program in 2015 to better understand the true cost of the program to the organization and the actual contribution of the DIA to this initiative.

## **V. PROGRAM GOALS**

The Festival Program addresses and aligns to the Festival/Special Events section of the Strategic Plan. In the Strategic Plan, there are objectives to increase the number of events, increase overnight stays related to events, and increase spending directly related to events. Critical actions from the Strategic Plan include providing technical assistance aimed at succession planning, financial sustainability, and enhancing tourism impact. The Festivals Program is designed to directly address these goals and actions.

Working with the TC Tourism Coordinator and the Festivals Committee, the DIA will conduct a more in-depth analysis of its participation in the Festival Program in 2015, not only providing data for the following goals but also reviewing the impact of some of the goals listed below in leveraging other resources and in overall savings that accrue to events.

### Goal 1: Provide Direct Technical Assistance:

- Measure of Achievement 1A: Assistance to at least 35 different entities and groups
- Measure of Achievement 1B: Average technical assistance planning session will last at least one hour
- Measure of Achievement 1C: We will work with at least eight (8) major festivals/events;
- Measure of Achievement 1D: We will work with the City of Ithaca on their special events policies and procedure

### Goal 2: Purchase and loan new/additional equipment needed for events

- Measure of Achievement 2A: Meet with event planners to assess needs
- Measure of Achievement 2B: Purchase \$4,970 of event equipment in 2015
- Measure of Achievement 2C: Lend equipment to at least 12 different entities
- We will also determine the savings impact of meeting these goals on events and their respective organizations.

### Goal 3: Conduct Ongoing Planning, Evaluation and Education

- Measure of Achievement 3A: Conduct a review of grant applications (once or twice a year)
- Measure of Achievement 3B: Maintain and update on a monthly basis the Festivals Program website
- Measure of Achievement 3C: Prepare a quarterly e-newsletter for event planners, grantees, and other interested parties
- Measure of Achievement 3D: Operate an ongoing program to maintain, store, transport, and repair equipment; report on program utilization and maintenance needs

- Measure of Achievement 4D: Prepare updated evaluation criteria for event grantees and prepare guidelines for better relating events to tourism

## **VI. ACHIEVEMENTS**

During 2013/14, the Festivals Program assisted dozens of groups and projects. Perhaps our most notable interventions were: (a) working with the Ithaca Festival to assist them in stabilizing their financial condition and helping them navigate an always difficult succession planning effort resulting from the retirement of their previous director and the hiring of a new director; (b) working with the Cayuga Lake Triathlon on logistics and community tie-ins (they do an excellent job), and (c) working with CCE staff on some 8 different projects and events.

Since the inception of the program, our goals have been to assist grantees, applicants, and potential future applicants in planning and producing better, more cost-effective, and more tourism centric festivals and events. A summary of the 2013 major goals and achievement metrics follows:

Number of event/festival applicants for grant programs: continued year-to-year increase

Number of entities assisted: over 50 different entities (61 projects)

Scope of assistance provided: 686 hours of technical assistance

Workshops provided: 10 (December 2012 - May2013)

Attendance varied by date; ranging from a low 5 to a high of 20+ per event. Attendees also chose to attend based on their familiarity with the subject matter. Each workshop was intended to provide specific take-away grass roots information that can be used immediately in planning and implementation tasks.

Website launched: Fully operational

Manual prepared: Completed, posted, and printed; used as an ongoing tool

Equipment purchased and loaned: Items purchased in 2012, 2013 and 2014,; frequently loaned to community events (include bounce house, stanchions, tables, chairs, pop-up tents, generators)

## **VII. IMPACT OF FUNDING**

Reduction in funding would necessarily translate into a proportionate decrease in technical assistance provided (both in terms of hours provided and numbers of clients served). We would work with the STPB Festivals Committee to determine where to make strategic reductions (i.e. fewer workshops, fewer clients served, less time per client).

## **VIII. COLLABORATION**

- (a) We want to work with the STPB Festivals Committee and the rest of the STPB to examine the appropriateness for a revamped grant program that specifically targets events and festivals. Currently, events and festivals can be funded under several different grant programs. They are often rated against other non-event proposals rather than other events. We will examine and explore the utility of such a re-alignment of programs.
- (b) Regardless of the outcome of (a), we will work with the existing grant programs on methodologies for evaluating proposals and for better linking event activities to measurable tourism metrics (room nights, sales and retail/restaurant activity). We will continue to assist in the scoring and evaluation of grant proposals as appropriate.
- (c) We will continue to grow our collaborations with the event planning community, with both major and minor events. We will continue to facilitate meetings and networking to promote sharing of ideas and equipment.
- (d) As mentioned, program staff will collaborate with the TC Tourism Coordinator, the Festivals Committee, and the STPB Board on an in-depth program evaluation that will occur in the second half of 2014.

**Tompkins County Festivals Program**  
**2015 Budget Request - Tompkins County Tourism Program**

For previous years budgets, used modified budget amounts.

		2012 Budget	2013 Budget	2014 Budget	2015 Request	Notes
<b>REVENUE - Project 1 Name</b>						
<i>List major categories of revenues</i>	TCTP*	20,000	20,000	20,600	19,879	reflect 3.5% decr from 2104
<i>Add or delete lines/rows as needed</i>	DIA	\$2,400	\$2,400	2,472	2,546	fringe/taxes for staff @ 12%
<i>Separate by project if more than one project</i>	DIA	\$3,000	\$3,000	3,090	3,183	Reflects 15% DIA overhear
<i>Include value of in-kind support as "other".</i>	SUBTOTAL	\$25,400	\$25,400	\$26,162	\$25,608	
<b>REVENUE - Project 2 Name</b>						
Festival Program Equipment	TCTP*	\$5,000	\$5,000	\$5,150	\$4,970	reflect 3.5% decr from 2104
	<i>Other (name)</i>					
	<i>Other (name)</i>					
	SUBTOTAL	\$5,000	\$5,000	\$5,150	\$4,970	
	<b>TOTAL REVENUES</b>	<b>\$30,400</b>	<b>\$30,400</b>	<b>\$31,312</b>	<b>\$30,578</b>	
	TOTAL TCTP*	\$25,000	\$25,000	\$25,750	\$24,849	
	TCTP Share	82.2%	82.2%	82.2%	81.3%	
<b>EXPENSES - Project 1 Name</b>						
<i>Technical Assistance provision (see narr)</i>	Personnel Wages	\$20,000	\$20,000	\$20,600	\$21,218	
	Personnel Fringe	\$2,400	\$2,400	\$2,472	\$2,546	
	Materials					
	Services					
	Occupancy and Utilities					
	Travel					
	Administration	\$3,000	\$3,000	\$3,090	\$3,183	
	Grants				\$3,333	
	<i>Other (name)</i>					
	SUBTOTAL	\$25,400	\$25,400	\$26,162	\$30,280	
<b>EXPENSES - Project 2 Name</b>						
<i>Equipment purchases (2015)- see narr.</i>	Personnel Wages					
	Personnel Fringe					
	Materials	\$5,000	\$5,000	\$5,150	\$5,150	
	Services					
	Occupancy and Utilities					
	Travel					
	Administration					
	<i>Other (name)</i>					
	<i>Other (name)</i>					
	SUBTOTAL	\$5,000	\$5,000	\$5,150	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$30,400</b>	<b>\$30,400</b>	<b>\$31,312</b>	<b>\$30,280</b>	
	TOTAL TCTP*	\$25,000	\$25,000	\$25,750	\$24,849	
	TCTP share	82.2%	82.2%	82.2%	82.1%	
	<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$298</b>	

\*TCTP-Tompkins County Tourism Program

Ithaca Downtown Business Improvement District, Inc.

Ithaca, New York

Audited Financial Statements and  
Independent Auditor's Report

December 31, 2013

To the Board of Directors  
Ithaca Downtown Business Improvement District, Inc.  
Ithaca, New York

I have audited the accompanying statement of financial position of Ithaca Downtown Business Improvement District, Inc., (a nonprofit organization) as of December 31, 2013 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Ithaca Downtown Business Improvement District, Inc. as of December 31, 2013, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Certified Public Accountant

April 24 2013  
Ithaca, New York

Ithaca Downtown Business Improvement District, Inc.

Statement of Financial Position  
December 31, 2013

**Assets**

Cash	\$ 222,293
Accounts receivable	11,065
Grants receivable	54,937
Prepaid expenses	1,910
Equipment (net of depreciation of \$23,135)	<u>7,498</u>
Total Assets	<u>\$ 297,703</u>

**Liabilities and Net Assets**

Accounts payable	\$ 38,753
Accrued expenses payable	<u>2,987</u>
	41,740
Board restricted net assets	67,955
Unrestricted net assets	<u>188,008</u>
	<u>255,963</u>
Total liabilities and net assets	<u>\$ 297,703</u>

The accompanying notes are an integral part of these financial statements.

Statement of Activities  
Year Ended December 31, 2013

**Revenues**

Business Improvement District Property Assessments	\$ 356,104
Government Grants and Contracts	86,000
Private Grants and Sponsorships	17,757
Events and Promotions	231,814
Downtown Environment Income	28,770
Marketing - Quarterly Guide	13,381
Sculpture Art Income	2,000
Holiday Marketing Income	5,940
Light In Winter	9,027
Interest and other	<u>18,610</u>
	769,403

**Expenses**

Program Expenditures	
Business Retention	83,647
Government Relations	115,973
Promotions	
Local and Regional Marketing	117,128
Events	325,675
Unbudgeted	<u>133,583</u>
Total Program Expenditures	776,006
Management and General	<u>69,219</u>
Total Expenses	<u>845,225</u>
Decrease in net assets	<u><u>\$ ( 75,822)</u></u>

The accompanying notes are an integral part of these financial statements.

Statement of Cash Flows  
Year Ended December 31, 2013

Cash flows from Operating Activities	
Change in net assets	\$ ( 75,822)
Adjustments to reconcile net income to net cash used in operating activities:	
Depreciation	2,568
Decrease in accounts receivable	35,322
Increase in Grants Receivable	( 54,937)
Decrease in prepaid expenses	2,830
Increase in accounts payable	9,476
Increase in accrued expenses payable	2,754
Decrease in discretionary funds payable	( 12,000)
Decrease in deferred revenue	<u>( 52,144)</u>
Cash used by operating activities	<u>(141,953)</u>
Net decrease in cash	(141,953)
Cash, beginning of year	<u>364,246</u>
Cash, end of year	<u>\$ 222,293</u>

The accompanying notes are an integral part of these financial statements.

Notes to Financial Statements  
For the Year Ended December 31, 2013

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ithaca Downtown Business Improvement District, Inc. (IDBID) is a not-for-profit business league whose purpose is to improve the image of the Ithaca, New York downtown area so as to make that area more attractive to residents, visitors and businesses.

Operating as the Downtown Ithaca Alliance, IDBID operates programs in four areas. Business Retention and Development activities include a census of available space and identification and solicitation of prospective commercial tenants. Promotions and Marketing activities attempt to attract residents and tourists to the downtown area. Government Relations activities focus on broader based efforts to promote downtown to visitors and shoppers. The IDBID's primary source of revenue is a special property tax assessment by the City of Ithaca.

The IDBID is governed by a twenty-three member Board of Directors, as follows: ten represent property owners, one representing residential tenants, four public officials (three of whom represent the City of Ithaca and one representing Tompkins County), and four representing commercial tenants. In addition there are four non-voting ex-offices: one each representing Cornell University, Ithaca College, TC3, and the Chamber of Commerce.

The IDBID has been recognized by the Internal Revenue as an organization exempt from income tax under section 501(c)(3) of the Internal Revenue Code. The IDBID has not recognized any income unrelated to its tax exempt purpose and has, therefore, made no provision for income taxes.

The IDBID uses the accrual basis of accounting, recording support and revenue when earned and expenses when incurred. Disbursements related to future programs are recorded as prepaid items and expensed in the period the related revenue is recognized. In accordance with Financial Accounting Board Standard number 116, the IDBID reports gifts as restricted support if they are received with stipulations that limit their use.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### Income taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(C)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contributions deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Notes to Financial Statements  
For the Year Ended December 31, 2013

Note 2 - Equipment and Organization Costs

Equipment consists of computers, fax machines and software used in the Organization's offices. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, ranging between three and five years. Organization costs consist of start-up expenditures and initial search costs associated with the position of Executive Director. These costs are being amortized over a five year period using the straight-line method. Depreciation expense for the year ended December 31, 2013 was \$2,568.

Note 3 - Lease Commitments

The Organization leases office space, located at 171 East State Street in Ithaca, NY. The non-cancellable three year lease expires July 31, 2016. Current terms of the lease call for rent of \$1673.14 per month.

Note 4 - Grants Receivable

Grants Receivable represents grants applied for and accepted for Special Events which took place in calendar year 2013, but which have not yet been collected. It consists of:

Main Street Grant	\$ 8,423
Tompkins County - Winter Festival	16,513
Restaurant Week	5,000
Ithaca Festival Tech Assistance	<u>25,000</u>
	<u>\$ 54,936</u>

Prior year grants receivable were included in accounts receivable.

Note 5 - Board Restricted Net Assets

The Board voted, in calendar year 2012, to authorize the allocation, and restriction of \$150,000 towards construction mitigation measures in preparation for and during the redesign of the downtown Ithaca Commons area. During the year ended December 31, 2013, \$ 91,072 of those restricted funds were expended. An additional \$ 58,928 remains in Restricted Net Assets.

Notes to Financial Statements  
For the Year Ended December 31, 2013

Note 5 - Continued

In February 2013, the Board voted to accept funds from Light in Winter, a New York not-for-profit, tax exempt organization which was dissolved, and transferred its remaining assets to IDBID, to be used to provide volunteer or low cost assistance to staff a Science Cabaret program. An amount of \$9,027 was received and recognized as income. A corresponding amount has been restricted for use to cover costs of a Science Cabaret program for up to two years from September 4, 2013, the date of receipt of the funds.

Note 6 - Employee Benefit Plan

The Organization has adopted a prototype voluntary salary reduction 403(b) plan through an unrelated company. Employees meeting certain eligibility requirements may electively defer compensation into Fixed and Variable Annuities qualified under Internal Revenue Code Section 401(b)(1) and custodial accounts offering regulated investment company stock under Internal Revenue Code Section 403(b)(7).

Note 7 - Unbudgeted Expenses

Unbudgeted expenses includes \$91,072 of Commons Mitigation expenditures, which were previously authorized by the Board, and reflected in the previous year, as restricted net assets (see note 5). Said expenditures are reflected in the current year's decrease in net assets.