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2027 Hotel Marketing Planning & Budget Guide

A practical framework for independent hotels, boutique properties
and hospitality leaders.

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INSIGHT / STRATEGY / GROWTH

A decision-making resource, not a one-size-fits-all budget formula.

A note from Anoushka

When planning season arrives, it is tempting to start with last year's marketing budget and adjust each line item. I encourage hotel leaders to start somewhere else: with the business outcomes they need to achieve.

A useful 2027 plan should connect revenue goals, guest acquisition, distribution, brand positioning, market demand and the guest experience. It should also be realistic about the team, technology and resources required to deliver.

This guide is designed to help you ask better questions, make deliberate investment choices and turn your budget into a working commercial plan.

The guiding principle

Spend with purpose. Measure what matters. Adapt when the market changes.

How to use this guide

- Complete the 2026 review before discussing 2027 allocations.
- Agree on three to five commercial priorities with ownership, finance, revenue and operations.
- Use the budget framework as a planning tool—not as prescribed industry percentages.
- Review performance quarterly and reallocate where the evidence supports it.

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Begin with the commercial picture

Before deciding what to spend in 2027, examine the quality of 2026 demand—not only the quantity. Compare results with budget, prior year and relevant market benchmarks where available.

Measure	2026 actual	2027 ambition
Occupancy / ADR / RevPAR	_____	_____
Net room revenue after channel costs	_____	_____
Direct booking share	_____	_____
Website conversion rate	_____	_____
Repeat guest contribution	_____	_____
Demand by source market / segment	_____	_____
Low-season performance	_____	_____

Questions to discuss

- Which segments generated profitable demand—and which relied on heavy discounting?
- Where did acquisition costs rise? Which channels delivered incremental business?
- What created strong guest satisfaction, referrals or repeat bookings?
- Which campaigns or partnerships should we stop, improve or scale?

Set the priorities before the spend

Choose a small number of priorities. Each should have an accountable owner, a target and a practical investment response.

2027 priority	Example success measure	Likely investment
Grow profitable direct demand	Net direct revenue; conversion	Website, booking journey, CRM
Improve shoulder-season demand	Occupancy and ADR by period	Targeted campaigns, trade partnerships
Diversify source markets	Revenue mix by geography	PR, sales missions, local market content
Increase guest lifetime value	Repeat booking rate; guest value	Email, guest data, loyalty initiatives
Strengthen premium positioning	ADR, conversion, qualified inquiries	Brand storytelling, photography, PR

Your top three priorities

- 1. _____
- 2. _____
- 3. _____

Decision test

If an activity does not clearly support a priority, an essential capability or a measurable learning objective, reconsider its place in the budget.

Build a budget around objectives

There is no universal percentage that every hotel should spend on marketing. Budget levels depend on property size, lifecycle, source markets, brand recognition, distribution mix, commercial goals and the scope of the sales function.

Start with a total investment envelope approved by ownership and finance. Then allocate by the work required to meet the plan.

Investment category	What may be included	2027 allocation
Brand & content	Photography, video, copy, creative	_____
Website & direct conversion	Booking engine, testing, SEO	_____
Paid acquisition	Search, social, metasearch, retargeting	_____
CRM & retention	Email, guest data, automation	_____
PR & earned visibility	Media relations, editorial, hosted stays	_____
Travel trade & partnerships	Advisor outreach, FAMs, events	_____
Research & measurement	Analytics, attribution, market intelligence	_____
Contingency / test fund	Experiments, changing demand	_____

Budget calculation

Total annual budget = fixed commitments + planned campaigns + capabilities + contingency. Track one-time investments separately from recurring operating costs.

Understand the true cost of demand

Channel revenue is not the same as channel contribution. Compare sources of business using consistent definitions, including commissions, advertising, promotional discounts, payment costs and relevant technology or servicing costs.

Channel	Gross revenue	Acquisition costs	Net contribution
Direct website	_____	_____	_____
OTA	_____	_____	_____
Travel advisors / trade	_____	_____	_____
Groups / MICE	_____	_____	_____
Other	_____	_____	_____

Useful calculations

Marketing cost per booking = attributable marketing spend ÷ attributed bookings.

Channel contribution = channel room revenue – attributable acquisition and distribution costs.

Return on ad spend (ROAS) = attributed booking revenue ÷ advertising spend; interpret alongside margins, cancellations and incrementality.

Be careful with attribution

A guest may discover a hotel through editorial coverage, return via search and finally book directly. Avoid assuming that the last click created all of the demand.

Planning prompt

Which channel would you expand if the goal were profitable growth rather than maximum booking volume?

Prioritize digital fundamentals

AI-assisted travel discovery adds another consideration to hotel visibility, but it does not replace sound digital foundations. Focus first on information quality, conversion and relationship-building.

Workstream	2027 readiness question
Website & booking path	Is the mobile journey clear, fast and easy to complete?
Search & AI discovery	Are property facts accurate, structured and consistent across trusted sources?
Content & positioning	Do we explain who the property is for and why it is distinctive?
First-party data & CRM	Can we communicate appropriately with guests who consent?
Analytics & governance	Can we measure qualified demand, conversion and acquisition costs?

Recommended sequencing

- Fix broken conversion paths and inaccurate property information.
- Improve the content that answers genuine traveler questions.
- Strengthen consent-based guest communications and repeat-stay opportunities.
- Test emerging channels with a defined hypothesis and a modest test budget.

Avoid allocating substantial resources to a new tool without a clear owner, implementation plan and performance measure.

Turn strategy into an operating calendar

Translate annual objectives into quarterly actions. Reassess assumptions when airlift, market conditions, demand or booking patterns shift.

Quarter	Primary focus	Decision / review
Q1	Launch priority campaigns; establish baseline KPIs	Confirm tracking and early demand signals
Q2	Optimize conversion; review market and channel mix	Reallocate weak-performing spend
Q3	Build demand for upcoming softer periods; nurture trade	Assess pipeline and forward pace
Q4	Protect year-end performance; evaluate next-year plan	Document results and budget learnings

Quarterly review agenda

- Commercial results versus target: revenue, ADR, occupancy and contribution.
- Source-market and channel performance, including acquisition costs.
- Marketing pipeline: qualified traffic, inquiries, conversion and repeat demand.
- What to stop, continue, test or increase next quarter.

Owner: _____ Review date: _____

Make the plan measurable

Select a concise set of metrics that reflects your actual priorities. Establish baseline, target, reporting cadence and ownership for each KPI.

KPI	Baseline	Target	Owner
Net room revenue	_____	_____	_____
ADR / RevPAR	_____	_____	_____
Direct booking contribution	_____	_____	_____
Acquisition cost by channel	_____	_____	_____
Website conversion	_____	_____	_____
Repeat guest contribution	_____	_____	_____
Shoulder-season demand	_____	_____	_____

Before approving the budget

- Are the revenue assumptions and marketing investments aligned?
- Are sales, marketing, revenue, operations and finance working from one plan?
- Is the team capable of executing the proposed activities?
- Are targets realistic, measurable and assigned to accountable owners?
- Have we reserved flexibility for changing conditions and learning?

From planning to performance

The most useful marketing budget is not the one with the most line items. It is the one that makes business priorities visible, connects investment to commercial outcomes and helps leadership make better decisions throughout the year.

Working with Anoushka

Many hospitality professionals know me as Anoushka. MINERVA is the consultancy through which I bring together my experience in hospitality, commercial strategy, marketing and business advisory.

I work with businesses to clarify positioning, evaluate commercial opportunities, align sales and marketing priorities, and develop practical growth strategies.

Ways MINERVA can support your 2027 plan

- Commercial and marketing strategy review
- 2027 planning and budget facilitation
- Brand and market positioning
- Distribution, partnerships and demand-generation strategy
- Implementation priorities and performance scorecards

Continue the conversation

Explore MINERVA Strategic Business Advisory at minervabelize.com.

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