

**Henderson County
Tourism Development Authority
Budget Ordinance
Fiscal Year July 1, 2026- June 30, 2027**

Preamble

The Executive Director’s proposed budget for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027 (“FY2027”) was presented to the Henderson County Tourism Development Authority Board on May 26, 2026, pursuant to the North Carolina Local Government Fiscal Control and Budget Act, Article 3 of Chapter 159 of the General Statutes. The Henderson County Tourism Development Authority Board considered the proposal, deliberated concerning it, and held a public hearing on the budget pursuant to N.C. Gen. Stat. §159-12.

The following Ordinance was offered by HCTDA Board Chairman, Richard Rhodes, on May 26, 2026, who moved its adoption. The motion passed unanimously.

**BE IT ORDAINED BY THE BOARD OF THE HENDERSON COUNTY TOURISM DEVELOPMENT
AUTHORITY, THIS 26th DAY OF MAY 2026:**

Section 1 – General Fund

A. Appropriations

The following amounts collected from Occupancy Tax revenues are hereby appropriated to the Executive Director for the operation of the Henderson County Tourism Development Authority for FY2027.

The Executive Director, appointed as the Henderson County Tourism Development (HCTDA) Budget Officer, is hereby authorized to execute necessary operational agreements on behalf of HCTDA, in the following circumstances:

- A) The Executive Director may modify the budget for pass-through monies, additional funding, or any Federal or State program prior approved by the Board, without a report being required.
- B) The total of all amounts encumbered for outstanding purchase orders and contracts at June 30, 2026 shall be carried forward in HCTDA’s fund balance as the amount in Project Grants and the corresponding appropriations for these encumbrances shall not lapse in order to properly account for the payment in the fiscal year paid.

BUDGET SCHEDULE

A. Appropriations from Occupancy Tax Collections, Penalties and Interest, and Fund Balance

Expenditures	
Building, Architectural - phase 2	\$ 15,000.00
Salaries/Wages	\$ 586,009.00
Advertising (Marketing)	\$ 2,268,750.00
Contracted Services-Product	\$ 643,810.00
Development (Grants)	
Indirect Costs	\$ 206,004.00
Contracted Services	\$ 354,345.00
Contracted Services-Wayfinding	\$ 5,000.00
Printing & Binding	\$ 37,505.00
Hospitality (PR)	\$ 38,000.00
Travel & Staff Development	\$ 15,000.00

Volunteers	\$ 4,000.00
Professional Services	\$ 48,000.00
Cleaning & Janitorial	\$ 10,900.00
Community Events	\$ 65,000.00
Publications	\$ 250.00
Fuel Costs	\$ 150.00
Dept Supplies & Materials	\$ 10,850.00
Technology	\$ 1,500.00
Postage	\$ 13,050.00
Electricity	\$ 13,000.00
Propane/Natural Gas	\$ 2,100.00
Telephone & Communications	\$ 2,200.00
Water	\$ 3,000.00
Garbage	\$ 1,200.00
Maint. Buildings & Grounds	\$ 18,800.00
Maint. Equipment	\$ 0.00
Maint. Vehicle	\$ 150.00
Dues & Memberships	\$ 37,000.00
Rental of Property	\$ 90,000.00
Rental of Equipment	\$ 1,700.00
Insurance & General	<u>\$ 14,500.00</u>
Total Budgeted Expenditures:	\$ 4,506,773.00

B. Revenues

For the operation of the Henderson County Tourism Development Authority for FY2027, it is estimated that the revenues and fund balances of the Operations Fund, as listed below, will be available to meet the appropriations as set forth herein.

Occupancy Tax Collections	\$ 3,900,000.00
Penalties & Interest	\$0.00
Interest Earned	\$ 45,000.00
Advertising Revenues	\$ 12,000.00
Fund Balance Appropriations	<u>\$ 549,773.00</u>
Grand Total of All Revenues:	\$ 4,506,773.00

Section 7 – Use of Budget

This Ordinance and the budget shall be the basis for the financial plan for the Henderson County Tourism Development Authority during FY2027. The Executive Director shall administer the budget and ensure that operation officials are provided guidance and information in sufficient detail to implement their portions of the budget. The Finance Director shall establish records, which are in consonance with the budget, this Ordinance and regulating statutes of the State of North Carolina.

Section 8 – Effective Date

This Ordinance shall be effective by its terms for FY2027 upon adoption.

VOTING

AYES: 6 (six)

NAYS: 0 (zero)

Adopted this the 26th day of May 2026.

HENDERSON COUNTY TOURISM DEVELOPMENT AUTHORITY

By: Richard Rhodes
Richard Rhodes, Chair

Attest: Julie Hall
1st Vice Chair Julie Hall