



— VISIT —  
**HAYWOOD**  
WESTERN NC MOUNTAINS

HAYWOOD COUNTY  
TOURISM DEVELOPMENT AUTHORITY

February 25, 2026 | Board of Directors Meeting

# Audit Presentation

**Travis S. Keever, CPA**



**GOULD KILLIAN  
CPA GROUP, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

*FY 2024-2025 Audit –*  
Completed and submitted to the Local Government  
Commission. Received confirmation of both submission and  
audit review by the LGC on 12.31.2025

[FY 24-25 Audit Digital Copy](#)

An aerial photograph of a mountain resort town in winter. The foreground is dominated by a large, frozen body of water with several circular holes in the ice. A wooden pier extends from the shore into the dark blue lake. The town, with various buildings and houses, is nestled on a hillside. In the background, snow-dusted mountains rise under a clear blue sky.

# — VISIT — HAYWOOD

WESTERN NC MOUNTAINS

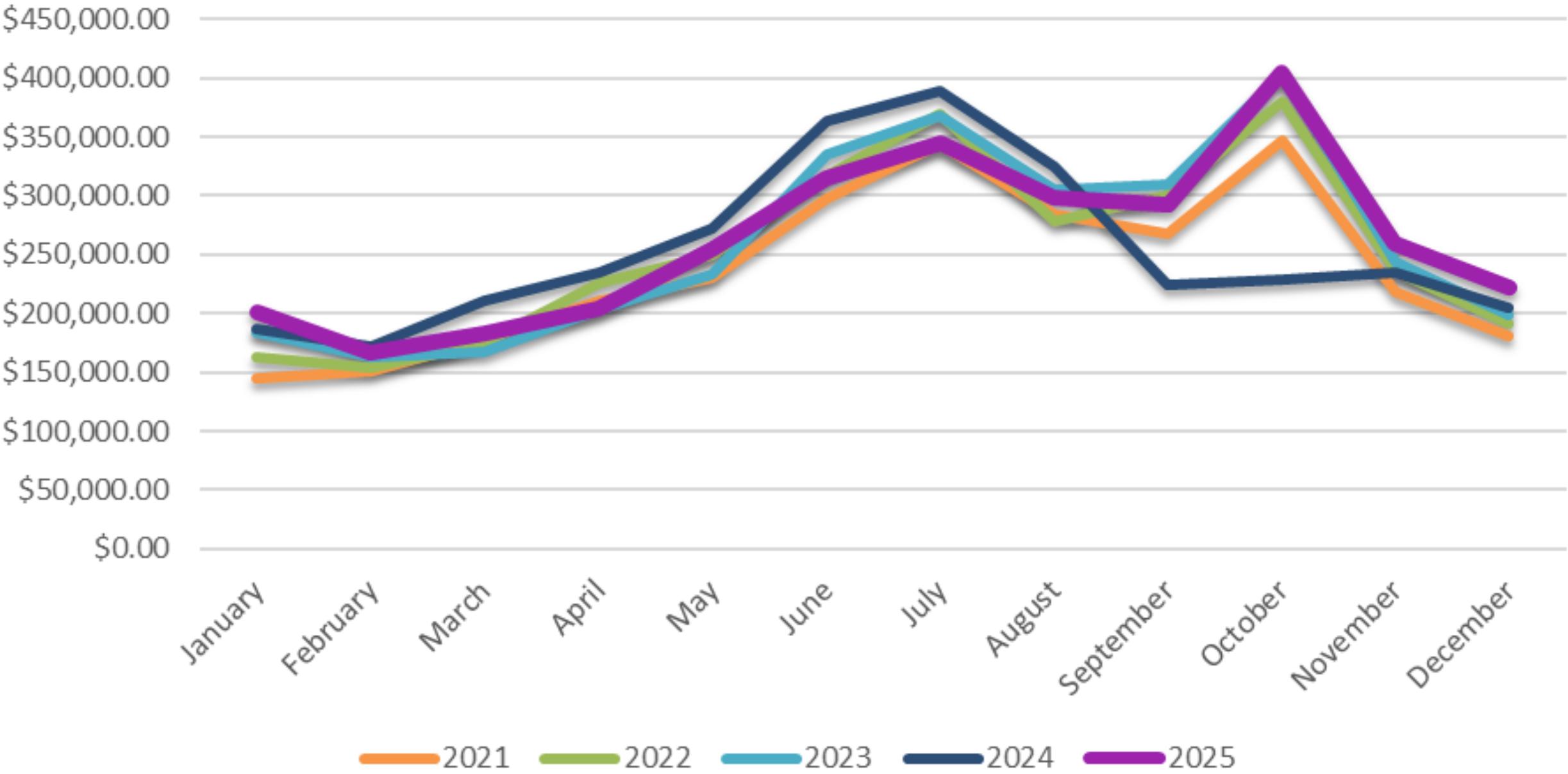
Occupancy Tax & Lodging Data

**Fiscal Year Monthly Occupancy Tax Comparison (Gross)**

	2022-2023	2023-2024	2024-2025	2025-2026	\$ Change from	
					Previous Year	% Change from Previous Year
<b>July</b>	\$369,695.58	\$367,752.94	\$388,684.72	\$345,170.63	(\$43,514.09)	-11.20%
Canton	\$26,879.79	\$19,497.12	\$25,455.96	\$23,596.53	(\$1,859.43)	-7.30%
Clyde	\$12,404.07	\$19,607.12	\$21,166.77	\$23,515.31	\$2,348.54	11.10%
Lake Junaluska	\$39,626.65	\$40,797.83	\$43,022.88	\$41,873.31	(\$1,149.57)	-2.67%
Maggie Valley	\$177,268.47	\$170,417.23	\$175,808.74	\$141,219.00	(\$34,589.74)	-19.67%
Waynesville	\$113,516.60	\$117,433.64	\$123,230.37	\$114,966.48	(\$8,263.89)	-6.71%
<b>August</b>	\$278,678.56	\$305,809.64	\$323,963.71	\$297,964.84	(\$25,998.87)	-8.03%
Canton	\$21,871.08	\$28,032.84	\$23,336.22	\$15,660.89	(\$7,675.33)	-32.89%
Clyde	\$12,041.72	\$17,010.14	\$17,041.81	\$15,899.06	(\$1,142.75)	-6.71%
Lake Junaluska	\$23,659.93	\$26,325.12	\$27,008.34	\$30,155.08	\$3,146.74	11.65%
Maggie Valley	\$126,942.01	\$126,475.88	\$143,722.74	\$114,187.66	(\$29,535.08)	-20.55%
Waynesville	\$94,163.82	\$107,965.66	\$112,854.60	\$122,062.15	\$9,207.55	8.16%
<b>September</b>	\$300,578.84	\$309,562.65	\$225,130.03	\$291,781.25	\$66,651.22	29.61%
Canton	\$24,268.90	\$20,707.64	\$10,569.43	\$24,332.40	\$13,762.97	130.21%
Clyde	\$19,558.11	\$16,975.34	\$11,812.43	\$16,046.25	\$4,233.82	35.84%
Lake Junaluska	\$29,171.45	\$28,818.89	\$24,685.05	\$30,700.23	\$6,015.18	24.37%
Maggie Valley	\$130,740.68	\$135,273.39	\$95,390.88	\$117,638.93	\$22,248.05	23.32%
Waynesville	\$96,839.70	\$107,787.39	\$82,672.24	\$103,063.44	\$20,391.20	24.67%
<b>October</b>	\$379,422.94	\$403,324.69	\$228,808.59	\$405,197.50	\$176,388.91	77.09%
Canton	\$28,986.01	\$27,962.64	\$12,417.99	27317.56	\$14,899.57	119.98%
Clyde	\$18,567.11	\$24,050.80	\$1,011.44	26947.01	\$25,935.57	2564.22%
Lake Junaluska	\$34,681.85	\$37,520.80	\$46,052.87	39092.08	(\$6,960.79)	-15.11%
Maggie Valley	\$176,221.04	\$181,249.41	\$96,673.36	170694.63	\$74,021.27	76.57%
Waynesville	\$120,966.93	\$132,541.04	\$72,652.93	141146.22	\$68,493.29	94.27%
<b>November</b>	\$236,691.92	\$244,378.03	\$235,377.74	\$259,778.11	\$24,400.37	10.37%
Canton	\$19,998.00	\$15,700.17	\$8,310.87	\$16,709.06	\$8,398.19	101.05%
Clyde	\$13,324.83	\$19,335.14	\$10,600.83	\$21,720.71	\$11,119.88	104.90%
Lake Junaluska	\$15,061.93	\$16,548.77	\$27,879.84	\$19,625.68	(\$8,254.16)	-29.61%
Maggie Valley	\$104,245.28	\$101,699.89	\$102,616.10	\$100,696.81	(\$1,919.29)	-1.87%
Waynesville	\$84,061.88	\$91,094.06	\$85,970.10	\$101,025.85	\$15,055.75	17.51%
<b>December</b>	\$191,659.98	\$199,043.88	\$204,924.68	\$222,765.65	\$17,840.97	8.71%
Canton	\$14,733.48	\$16,917.24	\$18,943.07	\$15,239.85	(\$3,703.22)	-19.55%
Clyde	\$11,658.41	\$16,880.86	\$12,415.73	\$18,462.91	\$6,047.18	48.71%
Lake Junaluska	\$13,268.85	\$11,442.78	\$16,663.99	\$11,455.30	(\$5,208.69)	-31.26%
Maggie Valley	\$91,738.20	\$96,321.10	\$102,099.33	\$97,847.37	(\$4,251.96)	-4.16%
Waynesville	\$60,261.04	\$57,481.90	\$54,802.56	\$79,760.22	\$24,957.66	45.54%
	<b>\$3,043,483.81</b>	<b>\$3,270,866.51</b>	<b>\$2,932,906.56</b>	<b>\$1,902,418.20</b>	<b>\$215,768.51</b>	<b>18.39%</b>

[Link to Online Version](#)

# YOY Monthly Occupancy Tax Comparison



— VISIT —  
**HAYWOOD**  
WESTERN NC MOUNTAINS

Old Business



# Conflict of Interest Policy Annual Statement

**This policy protects the integrity and transparency of the Haywood County Tourism Development Authority (HCTDA) by ensuring that all decisions and actions are made in the best interest of the Authority and the public it serves.**

## **1. Procedures for Disclosure and Management of Conflicts**

- An Interested Person must disclose any actual or potential conflict of interest.
- After disclosure, the Board or Committee will determine by a majority vote whether a conflict of interest exists.
- Interested Persons with conflicts must:
  - Recuse themselves from discussions and votes on matters where a conflict exists.
  - Not attempt to influence decisions related to the conflict.
  - Ensure meeting minutes reflect the disclosure and recusal.

## **2. Procedures for Addressing a Conflict of Interest**

- The Board or Committee will determine whether the transaction is fair, reasonable, and in the best interests of HCTDA.
- The Board or Committee may approve the transaction with a majority vote of disinterested members.

## **3. Record Keeping**

All disclosures, recusals, and actions taken to address conflicts shall be documented in meeting minutes.

# — VISIT — HAYWOOD

WESTERN NC MOUNTAINS

New Business



**WHEREAS**, due to upgrading brochure display racks, no longer participating in Mountain Heritage Trout Waters Tackle Loaner Program, and no longer needing outdoor holiday décor, Haywood County Tourism Development Authority (TDA) wishes to convey the following surplus fishing items, brochure racks, and holiday decorations to Haywood County Recreation and Parks, Waynesville Parks and Recreation, Town of Maggie Valley, and Maggie Valley Chamber of Commerce.

**WHEREAS**, The Haywood County Tourism Development Authority Board of Directors is authorized to declare surplus and adopt a resolution for this conveyance of surplus personal property;

**NOW, THEREFORE, BE IT RESOLVED** that the Haywood County Tourism Development Authority Board of Directors, meeting in general session on Wednesday, February 25, 2026, does the following:

Hereby authorizes the Haywood County Tourism Development Authority Executive Director to declare surplus:

1. Brochure Racks (19)
2. Fishing Poles (42)
3. Fishing Pole holders (2)
4. Tackle Boxes (51 medium, 86 small)
5. Fishing Supplies (13 rolls string, repair tackle box, misc. accessories)
6. Metal Fall Décor (6)
7. Cardinal Christmas Light Display (1)

Pursuant to N.C.G.S. 160a-266(d), any of these items deemed unusable and of no value to the other entities, will be discarded as appropriate.

## Resolution to Declare Surplus Items

## Section 2. Operating Budget

- A. Balanced Budget Requirement: The Authority's annual Budget Ordinance will be balanced in accordance with the Local Government Budget and Fiscal Control Act (§ G.S. 159-8). The Authority's Annual Budget Ordinance will be adopted by each July 1 (§ G.S. 159-13).
- B. Annual Budget Forum & Public Inspection: The Authority's annual budget shall be presented to the Board no later than June 1. On the same day the budget is presented to the Board, it shall be made available for public inspection. The budget must remain open for public inspection for a minimum of ten days and until it is officially adopted. The Budget Ordinance adoption must take place after the minimum ten-day public inspection period. The Board must hold a public hearing before adopting the budget ordinance. After adopting the budget ordinance, it must be reflected in the minutes. All of the above must be completed by July 1.
- ~~C. Appropriation of Fund Balance: Fund balance originally appropriated within adoption of the annual operating budget shall not exceed 5% of the prior fiscal year's budgeted expenditures, unless done per the Reserve Fund Balance section of this policy or unless specific projects are earmarked.~~
- D. Reserve Fund Balance Policy: The Authority maintains an unreserved and undesignated fund balance that significantly exceeds the minimum eight (8) percent required by the Local Government Budget and Fiscal Control Act. The target goal of the Authority for the unreserved fund balance shall be no less than the amount equal to four (4) months of operating expenses as determined by the most current approved fiscal year budget. Operating expenses are calculated without including the encumbered zip code area dollars.

# Haywood Festival Grant Rollover Request

- Applicant stated that the decision was made to postpone the event until next year to allow more time to solidify organizational infrastructure, garner sponsorship commitments and restaurant participation, and fully market the event to ensure a successful first year.
- Applicant requests to rollover the grant and allow the funds to be used for the event in April 2027, with the scale, quality, and impact being consistent with the original vision.

Original Grant Award Date	May 29, 2025
Original Grant Award Amount	\$19,625.33



Grant Extension Request

A man in a brown jacket and green pants is running through a snowy forest, carrying a large green backpack. He is smiling and looking down. In the background, a woman in a green jacket and grey beanie is also running through the snow. The scene is set in a snowy, wooded area with evergreen trees.

# — VISIT — HAYWOOD

WESTERN NC MOUNTAINS

Staff Reports

# Marketing Committee Opening

*The Marketing Committee supports the Haywood County Tourism Development Authority (HCTDA) in creating and implementing marketing strategies and campaigns that inspire travel to Haywood County.*



There is currently one opening on the committee.

- Canton-Community representative
- Committee members must live and work in Haywood County

Ideal candidates will have a strong background in marketing and/or communications.

**Application Deadline: March 16, 2026**

[Link to Application](#)



**March 1 – 31, 2026**  
23 Participating Restaurants



### NEW THIS YEAR

- Tackle more burgers to win more prizes
- Vote for your favorite Fat Burgers in these categories:
  - Fattest Burger
  - Most Creative
  - Best Overall





# 2026 Visitor Guide

- 50,000 copies printed
- Digital Guide online and available to download
- Visitor Guides are distributed to NC Welcome Centers, Asheville Regional Airport, AAA offices in the southeast, and across Haywood County.
- Digital ad campaign targets past and potential visitors to request a free visitor guide by mail or to view the digital guide on the website.

**Copies available at the  
Welcome Center!**

# 2026 T-Shirt Design Contest

The annual t-shirt contest is designed to increase local engagement and inspire destination pride amongst residents and visitors alike. We're excited to make more connections with local artist in year 2 of the contest!

The contest is open to Haywood County artists ages 18 & up.

- Prize: \$500
- Shirts will be printed locally & sold from July 2026 to June 2027
- Submissions open: February 25 – March 22
- **(NEW)** 2 Rounds of voting: March 27 – May 13
- Winner selected: May 21



**HAYWOOD**  
— **NORTH CAROLINA** —

*2025 Winner*

[VisitHaywood.com/TShirt-Contest](https://www.VisitHaywood.com/TShirt-Contest)

— **VISIT** —  
**HAYWOOD**  
WESTERN NC MOUNTAINS



**MOUNTAIN  
MORNINGS**

**NEXT MOUNTAIN MORNINGS:  
May 7 | The Warren Center, Lake Junaluska | 8:30AM**

Next Board Meeting  
March 25, 2026 | 9 AM  
Gaines Auditorium



— VISIT —  
**HAYWOOD**  
WESTERN NC MOUNTAINS