Randolph County
Tourism Development Authority

Annual Budget
Fiscal Year 2026-2027

Board of Directors

David Caughron, Chairman

Leslie Brown

Barbara Gallimore

Luke Hollingsworth

Ross Holt

Rebecca Moffitt, Vice Chairman

Shawn Patel

Amy Struble

Diane Villa

Amber Scarlett, Executive Director

RANDOLPH COUNTY
TOURISM DEVELOPMENT AUTHORITY
BUDGET
FISCAL YEAR 2026-2027

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Executive Summary

2026-2027 Fiscal Year Budget

The Heart of North Carolina Visitors Bureau (HNCVB) is the official destination marketing organization for Randolph County Tourism Development Authority (RCTDA). HNCVB's primary mission is to increase travel spending through external marketing, positioning the county as a family-friendly, affordable, and strategically located visitor destination.

The proposed budget totals $1,805,000, which is $65,000 less than the 2025-26 budget. A five percent room occupancy tax, levied by Randolph County, is the primary revenue source by which the Authority operates. For 2026-27, these distributions are expected to be $1,300,000, which is $200,000 less than the budgeted amount in the prior year. Business travel to the County has dropped over the past year, and high gas prices will likely affect leisure travel. Interest income of $35,000 is included as a financial resource in this budget, based on current interest rates. An additional $250,000 in appropriated fund balance will supplement marketing efforts. These funds will be used to conduct the primary tourism efforts of the Authority, the Heart of North Carolina Visitors Bureau.

Personnel costs total $534,036 to fund seven full-time Bureau employees; the vacant Tourism Sales Coordinator position is funded for only half the year. Operating costs total $182,964 for 2026-27. Marketing costs total $847,000, down from $874,327. The 2026-27 proposed budget also funds $21,000 for Tourism Related Programs.

The proposed fiscal year budget utilizes the occupancy tax revenues to support the following program of work in the 2026-27 Marketing Plan:

- Administration
- Product Development
- Marketing & Communications
- Information Technology
- Public Relations
- Publications & Fulfillment
- Group Travel
- Visitor Services
- Government Relations
- Research and Performance Measures
- Partnerships & Industry Advocacy

The Tourism Development Authority contracts with the NC Department of Transportation to operate the Interstate 73/74 Visitor Centers. This service contract will remain at $220,000 for the personnel and operating costs for the centers.

Revenues		**Expenses**	
Occupancy taxes	$ 1,300,000	Personnel	$534,036
Interest income	35,000	Operating	182,964
Appropriated fund balance	250,000	Marketing	847,000
		Tourism Related	21,000
Total – Heart of NC Visitors Bureau	**$ 1,585,000**	**Total – Heart of NC Visitors Bureau**	**$ 1,585,000**
Contract fee - DOT	220,000	I-73/74 Visitor Centers	220,000
Total 2026-2027 Budget	**$ 1,805,000**	**Total 2026-2027 Budget**	**$ 1,805,000**

Budget Message

To: The Board of Tourism Development Authority
Randolph County, North Carolina

In accordance with the Local Government Budget and Fiscal Control Act, the proposed budget for the Randolph County Tourism Development Authority for the fiscal year ending June 30, 2027 is presented herewith for your consideration. The law specifies that the budget ordinance be adopted by July 1, 2026.

This proposed budget has been developed by staff and the Finance Officer, and reviewed by the Boards's budget and finance committee. Certain funding levels changed from the prior year to reflect the goals and initiatives planned for the upcoming year.

Randolph County levies a 5% room and occupancy tax, the maximum allowed under its enabling legislation. This rate is estimated to produce $1,300,000 of revenue for the Tourism Development Authority in 2026-27, considering the decline in current year collections and reduced occupancy expectations for next year. Interest income is included at $35,000 in this budget. The Proposed Budget also includes $250,000 appropriated fund balance, which will maintain marketing efforts next year despite the drop in occupancy taxes. The Authority's strong financial reserves make this possible.

The proposed expenditures in the Heart of NC Visitors Bureau budget are for promoting tourism within Randolph County. The proposed 2025-26 budget continues the commitment to operate the Interstate 73/74 Visitor Centers, in addition to the Heart of North Carolina Visitors Bureau. The NC Dept. of Transportation contract for the Visitor Centers remains at $220,000. The proposed FY26-27 budget totals $1,805,000, which is $65,000 less than the originally adopted FY25-26 budget. In all, the proposed budget is reduced by 3.5% for the upcoming year.

Personnel costs total $534,036 for seven full-time employees. The new Tourism Sales Coordinator position approved last year, but not yet filled, is funded for only the second

half the year. If the County makes any adjustment to the employee pay plan, the personnel costs for the final budget will need to be adjusted.

Operating costs increased $13,504 over the prior year budget, particularly due to contracted IT services and computer replacements. Marketing costs total $847,000, which is a $27,327 decrease. Funding for Tourism Related Programs is proposed at $21,000 to continue promoting Randolph County tourism attractions and special projects.

The motivating goal of the Authority is to fuel the local business climate and broaden the tax base by supporting a welcoming environment that stimulates the visitor economy, producing new tourism dollars for Randolph County that helps further reduce the tax burden on residents.

As the official destination marketing organization for Randolph County, the following goals are established to serve as a roadmap that guides all Authority efforts for the 2026-27 year:

- Expand awareness and understanding of the Heart of North Carolina as a destination brand
- Create desire for visitor experiences and drive demand for overnight lodging
- Use data-driven factors to shape creative messaging and determine the most effective distribution channels for paid and earned media
- Compliment paid media with integrated proactive media relations efforts
- Develop content development strategies, niche market promotions, and social media outreach that further expands destination messaging

A public hearing on the proposed budget is scheduled to be held at the May 20, 2026 Board meeting. The Authority may adopt the final budget following this public hearing.

Amber Scarlett
Executive Director
Randolph County Tourism Development Authority

Will Massie
Finance Officer

April 15, 2026

Randolph County Tourism Development Authority

Fiscal Year 2026-2027

ANNUAL BUDGET - REVENUES

ACCOUNT #	REVENUE SOURCE	2025-2026 FINAL BUDGET	2026-2027 PROPOSED	2026-2027 FINAL BUDGET
78-55-5511-320-000	County Occupancy Tax	$ 1,500,000	$ 1,300,000	
78-55-5511-370-000	Interest on Investment	50,000	35,000	
78-55-5511-391-000	Appropriated Fund Balance	100,000	250,000	
78-55-552-360-075	D.O.T. Contract- I73-74 Visitor Centers	220,000	220,000	
	Total Revenues	**$ 1,870,000**	**$ 1,805,000**	**$ -**

ANNUAL BUDGET - EXPENDITURES

	EXPENDITURES	2025-2026 FINAL BUDGET	2026-2027 PROPOSED	2026-2027 FINAL BUDGET
	Heart of NC Visitors Bureau	$ 1,650,000	$ 1,585,000	$ -
	I73-74 Visitor Centers	220,000	220,000	-
	Total Expenditures	**$ 1,870,000**	**$ 1,805,000**	**$ -**

Randolph County Tourism Development Authority

Fiscal Year 2026-2027

EXPENDITURES - HEART OF NC VISITORS BUREAU

ACCOUNT #	EXPENDITURE	2025-2026 FINAL BUDGET	2026-2027 PROPOSED	2026-2027 FINAL BUDGET
78-55-5510-401-000	Salaries	$ 387,702	$ 375,115	
78-55-5510-403-000	Part-time salaries	-	-	
78-55-5510-421-000	FICA Expense	29,659	28,696	
78-55-5510-431-000	Group Insurance Expense	70,308	58,968	
78-55-5510-441-000	Retirement Expense	55,790	56,755	
78-55-5510-442-000	401(k) Retirement	7,754	7,502	
78-55-5510-480-000	Merit pay program	20,000	7,000	
	Sub-total Personnel Cost	**571,213**	**534,036**	**-**
78-55-5511-503-002	Contract Services - IT	12,000	23,000	
78-55-5511-516-000	Administrative cost	45,610	44,025	
78-55-5511-521-000	Travel - General	10,000	9,000	
78-55-5511-531-000	Office Supplies	8,000	6,089	
78-55-5511-551-000	Professional Dues	39,000	39,000	
78-55-5511-562-000	Printing	2,500	2,500	
78-55-5511-563-000	Postage - General	250	250	
78-55-5511-603-000	Telephone & Internet	7,600	7,600	
78-55-5511-608-000	Utilities	7,500	7,500	
78-55-5511-611-000	Insurance & Bonds	4,000	4,000	
78-55-5511-621-000	Building Lease	30,000	30,000	
78-55-5511-663-000	Computer Hardware & Software	3,000	10,000	
	Sub-total Operating Cost	**169,460**	**182,964**	**-**
78-55-5512-501-006	Contracted Services	95,510	100,000	
78-55-5512-511-006	Website Maintenance	41,150	37,000	
78-55-5512-513-002	Sponsorships/Marketing Assistance	125,000	116,000	
78-55-5512-521-000	Travel - Conferences	15,000	12,000	
78-55-5512-522-000	Meals & Lodging	15,000	15,000	
78-55-5512-523-000	Conferences and Meetings	7,000	7,000	
78-55-5512-532-020	Program supplies - special events	40,000	30,000	
78-55-5512-561-000	Advertising	450,667	450,000	
78-55-5512-562-002	Brochures & Collateral Materials	45,000	45,000	
78-55-5512-563-000	Postage - Marketing	15,000	15,000	
78-55-5512-565-000	Promotional Materials	25,000	20,000	
	Sub-total Marketing Cost	***874,327***	***847,000***	**-**
78-55-5513-841-000	Grants and sponsorships	35,000	21,000	
78-55-5513-501-007	Strategic Planning Project	-	-	
	Total Tourism Related Costs	***35,000***	***21,000***	**-**
	Total Expenditures - HNCVB	**$ 1,650,000**	**$ 1,585,000**	**$ -**

Randolph County Tourism Development Authority

Fiscal Year 2026-2027

EXPENDITURES - I73-74 VISITOR CENTERS

ACCOUNT #	EXPENDITURE	2025-2026 FINAL BUDGET	2026-2027 PROPOSED	2026-2027 FINAL BUDGET
78-55-5510-401-000	Salaries	$ 45,492	$ 43,482	
78-55-5510-403-000	Part-time salaries	134,586	134,585	
78-55-5510-421-000	FICA Expense	13,777	13,622	
78-55-5510-431-000	Group Insurance Expense	7,812	6,552	
78-55-5510-441-000	Retirement Expense	6,205	6,579	
78-55-5510-442-000	401(k) Retirement	910	870	
	Sub-total Personnel Cost	**208,782**	**205,690**	**-**
78-55-5520-516-000	Administrative cost	-	-	-
78-55-5520-521-000	Travel	1,500	1,200	
78-55-5520-523-000	Conferences & training	1,000	800	
78-55-5520-531-000	Office Supplies	3,848	2,910	
78-55-5520-562-000	Printing	800	800	
78-55-5520-603-000	Telephone / Internet	2,570	7,000	
78-55-5520-611-000	Insurance	1,500	1,600	
78-55-5520-663-000	Computer Hardware & Software	-	-	-
	Sub-total Operating Cost	**11,218**	**14,310**	**-**
	Total Expenditures - I73-74 VC	**$ 220,000**	**$ 220,000**	**$ -**

Randolph County Tourism Development Authority
Budget Ordinance
Fiscal Year 2026-2027

BE IT ORDAINED by the Board of the Tourism Development Authority of Randolph County, North Carolina:

Section 1. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Heart of NC Visitors Bureau	
Personnel	$ 534,036
Operating	182,964
Marketing	847,000
Tourism related	21,000
	1,585,000
I-73/74 Visitor Center	
Personnel & Operating	220,000
TOTAL	$ 1,805,000

Section 2. It is estimated that the following revenue will be available for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

County Occupancy Tax	$ 1,300,000
Interest on Investments	35,000
Contract Fee – NC DOT	220,000
Appropriated Fund Balance	250,000
TOTAL	$ 1,805,000

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Section 3. The Finance Officer shall serve as Budget Officer. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

a. He/she may transfer cumulative amounts up to $25,000 within each budgeted category. However, these changes should not result in increases in recurring obligations such as salaries.

b. He/she may not transfer cumulative amounts over $25,000 within a budget category nor transfer any amounts between budgeted categories, except as approved by the Board of the Tourism Development Authority through the amended budget ordinance.

Section 4. This Budget Ordinance was adopted May 20, 2026. It shall be effective for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Upon motion of , seconded by , the foregoing Ordinance was passed by the following vote:

Ayes: David Caughron
Leslie Brown
Barbara Gallimore
Luke Hollingsworth
Ross Holt
Rebecca Petty Moffitt
Shawn Patel
Amy Struble

Noes:

I, Brooke Thomas, Clerk to the Board of the Tourism Development Authority, do hereby certify that the board at its regular meeting on May 20, 2026, a quorum being present, duly adopted the foregoing Ordinance.

The 20st day of May 2026. _____

Clerk to the Board

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