



HAYWOOD COUNTY BOARD OF COMMISSIONERS

AGENDA REQUEST

***Must be presented to the County Manager's Office
NO LATER THAN 5 P.M. FRIDAY THE WEEK BEFORE THE MEETING***

DATE OF REQUEST: December 10th, 2015

FROM: Lynn Collins

MEETING DATE REQUESTED: December 21, 2015

*Regular meetings: First (1st) Monday of the month at 9:00 am
Third (3rd) Monday of the month at 5:30 pm*

SUBJECT: Occupancy Tax Year End Report and 1st Quarter Report

REQUEST: Report the Year End & 1st Quarter Occupancy Tax Numbers for the Haywood County TDA.

BACKGROUND: Occupancy Tax collections that fund the Haywood County Tourism Development Authority are a vital part of the county economy. The TDA is responsible for marketing Haywood County as a travel destination and work with local tourism industry partners to increase overnight room stays in Haywood County.

IMPLEMENTATION PLAN: Continue the ongoing successful programs of the TDA and work to expand and develop the Haywood tourism offerings.

FINANCIAL IMPACT STATEMENT: None

(What is the cost? Where is the money coming from? Optional or mandated?)

SUPPORTING ATTACHMENTS: YES NO HOW MANY? 5

LIST: 3% occupancy tax report – Year End

1% occupancy tax report - Year End

Economic Impact Information

3% occupancy tax report – YTD

1% occupancy tax report - YTD

PowerPoint Presentation: YES NO

PERSON MAKING PRESENTATION AT MEETING: Lynn Collins

TITLE Executive Director

PHONE NUMBER: 452-0152

E-MAIL: lynn@visitncsmokies.com

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Received (Date/Time): _____



Maggie Valley | Waynesville | Lake Junaluska | Canton | Clyde

Tourism Development Authority
Year End Report

Haywood County 3% Occupancy Tax 2014-2015

	2014-2015 Occupancy Tax Projections	2014-2015 Occupancy Tax Actual	2014-2015 Penalties Interest	% Change Compared To Budget	2013-2014 Occupancy Tax Actual	2013-2014 Penalties Interest	% Change Compared To Previous Year
July	\$105,932	\$106,632	\$359	1%	\$96,949	\$902	10%
August	\$78,400	\$95,060	\$114	21%	\$84,508	\$399	12%
September	\$69,886	\$71,466	\$344	2%	\$69,018	\$2,389	4%
October	\$105,196	\$113,426	\$0	8%	\$103,418	\$96	10%
November	\$41,696	\$50,599	\$129	21%	\$44,732	\$332	13%
December	\$42,245	\$49,915	\$259	18%	\$43,184	\$175	16%
January	\$26,483	\$31,382	\$133	18%	\$27,867	\$174	13%
February	\$28,925	\$33,710	\$612	17%	\$28,406	\$388	19%
March	\$28,690	\$26,552	\$195	-7%	\$26,975	\$113	-2%
April	\$35,311	\$39,602	\$335	10%	\$39,538	\$161	0%
May	\$72,092	\$74,415	\$74	3%	\$65,925	\$314	13%
June	\$100,782	\$101,082	\$399	0%	\$99,571	\$1,768	2%
Total	\$735,638	\$793,841	\$2,953	8%	\$730,091	\$7,211	9%

2014 - 2015 Projections are a 3% increase over 2012 - 2013 actual collections.
1cent = \$245,213

2014/2015
1% NET OCCUPANCY TAX
Projections

	PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL
	28716	28716	28721	28721	28745	28745	28751	28751	28785 & 28786	28785 & 28786
	CANTON	CANTON	CLYDE	CLYDE	LAKE	LAKE	MAGGIE	MAGGIE	WAYNESVILLE	WAYNESVILLE
					JUNALUSKA	JUNALUSKA	VALLEY	VALLEY		
July 2014 Received September 2014	\$2,648	\$2,626.54	\$353	\$255.54	\$2,770	\$1,984.22	\$23,736	\$21,286.38	\$10,490	\$9,511.06
August 2014 Received October 2014	\$1,998	\$2,505.84	\$375	\$337.53	\$2,011	\$1,650.80	\$14,296	\$17,843.57	\$8,893	\$9,386.78
September 2014 Received November 2014	\$1,785	\$2,090.41	\$245	\$116.74	\$883	\$347.77	\$13,487	\$13,730.20	\$8,209	\$7,651.42
October 2014 Received December 2014	\$2,103	\$2,668.72	\$403	\$452.74	\$1,015	\$1,138.81	\$21,039	\$21,964.67	\$12,086	\$11,583.69
November 2014 Received January 2015	\$1,232	\$1,968.91	\$81	\$102.66	\$331	\$467.75	\$6,070	\$8,346.74	\$4,257	\$6,023.01
December 2014 Received February 2015	\$965	\$1,027.38	\$135	\$219.99	\$515	\$525.65	\$10,249	\$11,001.91	\$3,345	\$3,949.51
January 2015 Received March 2015	\$596	\$821.01	\$71	\$60.35	\$196	\$248.82	\$7,283	\$7,210.65	\$1,976	\$2,164.20
February 2015 Received April 2015	\$608	\$885.78	\$64	\$208.03	\$187	\$86.34	\$5,664	\$7,666.94	\$2,356	\$2,593.42
March 2015 Received May 2015	\$738	\$959.21	\$93	\$74.13	\$184	\$129.72	\$3,102	\$4,437.79	\$2,812	\$3,314.71
April 2015 Received June 2015	\$1,628	\$1,691.62	\$125	\$163.68	\$221	\$297.55	\$4,451	\$6,305.60	\$4,641	\$4,854.04
May 2015 Received July 2015	\$2,707	\$2,442.08	\$176	\$262.86	\$1,471	\$1,228.87	\$9,036	\$13,074.26	\$7,297	\$7,796.79
June 2015 Received August 2015	\$2,609	\$2,867.37	\$331	\$255.19	\$2,477	\$2,111.44	\$16,454	\$18,315.92	\$9,654	\$10,277.08
Total Received After Year End (Unavailable)	\$5,316	\$5,309.45	\$507	\$518	\$3,948	\$3,340.31	\$25,490	\$31,390.18	\$16,951	\$18,073.87
Grand Total Estimate	\$19,617	\$22,555	\$2,452	\$2,509.44	\$12,261	\$10,217.74	\$134,867	\$151,185	\$76,016	\$79,106
TOTAL 1% Projections										
Comparison to Budget YTD		15%		2%		-17%		12%		4%
Percentage of Total Collections YTD		8%		1%		4%		57%		30%
Comparison to June, 2014	\$2,452	17%	\$296	(-14%)	\$1,928	11%	\$19,629	(-7%)	\$9,475	8%

Haywood County, NC

2014 Tourism Economic Fact Sheet

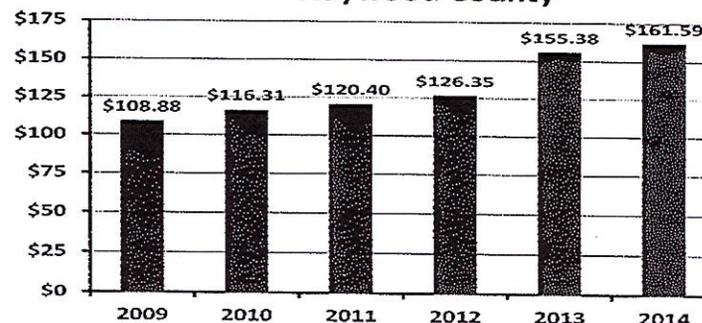
Yearly 2014 Tourist Activity in the County

- Generated **\$161.59 million** per year in direct tourist spending
- Produced **\$33.09 million** per year in worker income & paychecks
- Created **\$5.97 million** per year in local county tax revenues
- Created **\$8.63 million** per year in state tax revenue
- Generated **\$14.6 million** per year in combined state & local taxes
- Generated **1,640 jobs** per year
- 2014 Tourist spending increased by **4%** over 2013

Source: [1]

Six Year Trend of Annual Tourist Spending

Haywood County



Source: [1]

On an Average Day in 2014

Tourist Spending in Haywood County:

- Generated **\$40,000** daily in combined state & local tax revenues
- Created **\$16,356** daily in local county tax revenues
- Created **\$23,644** daily in state tax revenues
- Generated **\$90,658** daily in worker paychecks

Source: [1], [2]

2014 Tourism Tax Relief on County Households

As a result of taxes generated by tourist spending in Haywood County...

- Each of the **35,087** Haywood County households pay **\$549 less** in local and state taxes. In other words, if tourism did not exist, each household would have to pay **\$549 more** in state and local taxes to replace the taxes generated by tourist spending.

Source: [1], [2], [3]

Haywood County 3% Occupancy Tax 2014-2015

	2015-2016 Occupancy Tax Projections	2015-2016 Occupancy Tax Actual	2015-2016 Penalties Interest	% Change Compared To Budget	2014-2015 Occupancy Tax Actual	2014-2015 Penalties Interest	% Change Compared To Previous Year
July	\$108,345	\$124,360	\$370	15%	\$106,632	\$359	17%
August	\$92,865	\$93,459	\$781	1%	\$95,060	\$114	-1%
September	\$69,651	\$88,220	\$509	27%	\$71,466	\$344	23%
October	\$112,215	\$124,672	\$0	11%	\$113,426	\$0	10%
YTD	\$383,076	\$430,711	\$1,660	12%	\$386,584	\$817	11%
November	\$50,303				\$50,599	\$129	
December	\$42,564				\$49,915	\$259	
January	\$28,634				\$31,382	\$133	
February	\$29,408				\$33,710	\$612	
March	\$27,086				\$26,552	\$195	
April	\$40,246				\$39,602	\$335	
May	\$69,651				\$74,415	\$74	
June	\$102,928				\$101,082	\$399	
Total	\$1,156,972				\$1,180,425	\$3,771	

2015-2016 Projections are a 6% increase over 2013-2014 actual collections.
1cent = \$257,965

2015/2016
1% NET OCCUPANCY TAX

	PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL	PROJECTED	ACTUAL
	28716	28716	28721	28721	28745	28745	28751	28751	28785 & 28786	28785 & 28786
	CANTON	CANTON	CLYDE	CLYDE	LAKE	LAKE	MAGGIE	MAGGIE	WAYNESVILLE	WAYNESVILLE
					JUNALUSKA	JUNALUSKA	VALLEY	VALLEY		
July 2015 Received September 2015	\$2,113	\$2,889.95	\$152	\$476.70	\$2,902	\$2,744.03	\$19,314	\$23,637.46	\$9,836	\$11,828.33
August 2015 Received October 2015	\$2,167	\$2,791.59	\$121	\$322.18	\$2,089	\$1,593.21	\$16,513	\$16,751.13	\$9,036	\$9,955.27
September 2015 Received November 2015	\$1,914	\$2,518.44	\$864	\$311.61	\$967	\$1,028.82	\$13,002	\$16,446.13	\$8,157	\$9,271.64
October 2015 Received December 2015	\$2,131	\$2,941.24	\$266	\$288.38	\$1,264	\$1,944.49	\$21,380	\$23,378.61	\$11,207	\$13,004.33
YTD	\$8,324	\$11,141.22	\$1,403	\$1,398.87	\$7,223	\$7,310.55	\$70,209	\$80,213.33	\$38,236	\$44,059.57
November 2015 Received January 2016	\$1,120		\$95		\$297		\$7,945		\$6,398	
December 2015 Received February 2016	\$957		\$139		\$619		\$9,823		\$3,699	
January 2016 Received March 2016	\$722		\$34		\$52		\$6,934		\$2,049	
February 2016 Received April 2016	\$650		\$15		\$116		\$6,790		\$2,479	
March 2016 Received May 2016	\$397		\$28		\$193		\$4,478		\$3,839	
April 2016 Received June 2016	\$1,517		\$462		\$219		\$6,212		\$5,438	
							\$182,600		\$100,373	
May 2016 Received July 2016	\$1,932		\$132		\$1,960		\$11,557		\$7,757	
June 2016 Received August 2016	\$2,438		\$271		\$2,218		\$20,514		\$10,076	
Total Received After Year End (Unavailable)	\$4,370		\$403		\$4,178		\$32,071		\$17,833	
Grand Total Estimate	\$18,058		\$2,579		\$12,897		\$144,462		\$79,969	
TOTAL 1% Projections										
Comparison to Budget YTD		34%		0%		1%		14%		15%
YTD Comparison with 14/15		13%		20%		43%		7%		16%
Monthly Comparison to September, 2014		10%		-36%		71%		6%		12%