



# City of High Point Special Meeting Agenda City Council

Municipal Office Building  
211 S. Hamilton Street  
High Point, NC 27260

Cyril Jefferson, Mayor  
Monica L. Peters, Mayor Pro Tempore (Ward 3)  
Britt W. Moore (At Large), Chris Williams (At Large), Vickie M. McKiver (Ward 1), Tyrone Johnson (Ward 2), Dr. Patrick Harman (Ward 4), Tim Andrew (Ward 5), and Michael Holmes (Ward 6)

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**Wednesday, June 24, 2026**

**9:00 AM**

**3rd Floor Conference Room #302**

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## CALL TO ORDER

## ADOPTION OF AGENDA

## PRESENTATION OF ITEMS

- 2026-223     **Consideration of the City of High Point's FY 2026-2027 Annual Budget Ordinance**  
City Council is requested to consider the adoption of the City of High Point's FY 2026-2027 Annual Budget Ordinance for the City of High Point, including proposed changes to the fee schedule, and authorize the appropriate City Official(s) to execute all necessary documents.
- 2026-224     **Consideration of the FY 2026-2027 Annual Budget Ordinance for Forward High Point, Inc. dba Downtown High Point ("Downtown High Point")**  
City Council is requested to consider the adoption of the City of High Point's FY 2026-2027 Annual Budget Ordinance for Forward High Point, Inc. dba Downtown High Point ("Downtown High Point") and authorize the appropriate City Official(s) to execute all necessary documents.
- 2026-225     **Consideration of the FY 2026-2027 Budget and Annual Budget Ordinance for High Point International Home Furnishings Market Authority Corporation dba High Point Market Authority ("Market Authority")**  
City Council is requested to consider adoption of the FY 2026-2027 Budget and Annual Budget Ordinance for High Point International Home Furnishings Market Authority Corporation dba High Point Market Authority ("Market Authority") and authorize the appropriate City Official(s) to execute all necessary documents.

2026-226

**Consideration of the FY 2026-2027 Budget and Annual Budget Ordinance for High Point Convention and Visitors Bureau, Inc. dba Visit High Point ("Visit High Point")**

City Council is requested to consider adoption of the FY 2026-2027 Budget and Annual Budget Ordinance for High Point Convention and Visitors Bureau, Inc. dba Visit High Point ("Visit High Point") and authorize the appropriate City Official(s) to execute all necessary documents.

**ADJOURNMENT**

# CITY OF HIGH POINT

## AGENDA ITEM



**TITLE:** Consideration of the City of High Point's FY 2026-2027 Annual Budget Ordinance

**FROM:**  
Stephen Hawryluk  
Budget and Performance Director

**MEETING DATE:**  
June 24, 2026

**PUBLIC HEARING:**  
No

**ADVERTISED DATE/BY:**  
N/A

### ATTACHMENTS:

1. FY 2026-27 Budget Ordinance
  2. FY 2026-27 Proposed Fee Schedule Changes & Additions
  3. FY 2026-27 Proposed Budget Presentation
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**PURPOSE:** Consideration of an ordinance to adopt the FY 2026-2027 annual budget ordinance for the City of High Point, including proposed changes to the fee schedule.

**BACKGROUND:** Staff have worked in conjunction with the Mayor, City Council, and the City Manager to prepare the FY 2026-2027 Annual Budget. The Proposed Budget was presented to the City Council on Monday, May 4th. Budget work sessions were held on Monday, May 11th, Wednesday, May 20th, and Wednesday, May 27th. A public hearing on the Proposed Budget was held at the City Council meeting on Monday, May 18th.

Listed below are the ordinances and schedules necessary to adopt the FY 2026-2027 Budget:

- FY 2026-2027 Annual Budget Ordinance
- Changes to the Comprehensive Fee Schedule

**BUDGET IMPACT:** N/A

**RECOMMENDED ACTION REQUESTED:** City Council is requested to consider the adoption of the City of High Point's FY 2026-2027 Annual Budget Ordinance for the City of High Point, including proposed changes to the fee schedule, and authorize the appropriate City Official(s) to execute all necessary documents.

**CITY OF HIGH POINT, NORTH CAROLINA**  
**Fiscal Year 2026-2027 Budget Ordinance**

BE IT ORDAINED BY THE CITY OF HIGH POINT, NORTH CAROLINA:

Section 1. The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments and divisions for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027:

(1) That for said fiscal year there is hereby appropriated out of the GENERAL FUND for general governmental operations the following:

General Government	\$ 20,611,605
Public Safety	86,319,383
Public Services	14,572,406
Community and Economic Development	7,700,835
Cultural and Recreation	28,799,108
Other	15,724,640
	<u>\$ 173,727,977</u>

(2) That for said fiscal year there is hereby appropriated out of the SPECIAL GRANTS FUND for purposes outlined within the various grant provisions, the sum of:

\$ 6,687,064

(3) That for said fiscal year there is hereby appropriated out of the COMMUNITY DEVELOPMENT FUND for purposes outlined within the grant, the sum of:

\$ 2,524,000

(4) That for said fiscal year there is hereby appropriated out of the ECONOMIC DEVELOPMENT FUND, the sum of:

\$ 1,500,000

(5) That for said fiscal year there is hereby appropriated out of the GENERAL DEBT SERVICE FUND for the payment of debt service charges, the sum of:

\$ 14,739,600

(6) That for said fiscal year there is hereby appropriated out of the GENERAL CAPITAL PROJECTS FUND for the purpose of construction and/or acquisition of certain long-lived assets, the following:

General Government	\$ 3,123,187
Public Safety	250,000
Public Services	695,000
Community and Economic Development	45,000
Cultural and Recreation	1,302,000
Other	443,323
	<u>\$ 5,858,510</u>

(7) That for said fiscal year there is hereby appropriated out of the GENERAL BOND CAPITAL PROJECTS FUND for the purpose of construction and/or acquisition of certain long-lived assets, the following:

Other	\$ 600,000
	<u>\$ 600,000</u>

(8) That for said fiscal year there is hereby appropriated out of the CENTRAL SERVICES FUND the following:

Fleet Services	\$ 17,974,342
Print Shop	467,703
Radio Repair Shop	2,453,654
Computer Replacement	954,590
	<u>\$ 21,850,289</u>

**CITY OF HIGH POINT, NORTH CAROLINA**  
**Fiscal Year 2026-2027 Budget Ordinance**

(9) That for said fiscal year there is hereby appropriated out of the WATER RESOURCES FUND the following:

Operations	\$ 48,154,863
Debt Service	17,806,360
Transfer to Showroom and Occupancy Tax Fund	50,000
Transfer to General Capital Projects Fund	209,000
Transfer to Central Services Fund	19,277
Transfer to Water Resources Capital Projects Fund	<u>14,065,000</u>
<b>TOTAL WATER RESOURCES FUND</b>	<b><u>\$ 80,304,500</u></b>

(10) That for said fiscal year there is hereby appropriated out of the WATER RESOURCES CAPITAL PROJECTS FUND for the following, the sum of:

Water Resources Capital Projects	<u>\$ 14,065,000</u>
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(11) That for said fiscal year there is hereby appropriated out of the ELECTRIC FUND the following:

Operations	\$ 115,649,789
Transfer to Economic Development Fund	650,000
Transfer to Showroom and Occupancy Tax Fund	950,000
Transfer to General Capital Projects Fund	334,400
Transfer to Central Services Fund	7,640
Transfer to Electric Capital Projects Fund	<u>9,397,350</u>
<b>TOTAL ELECTRIC FUND</b>	<b><u>\$ 126,989,179</u></b>

(12) That for said fiscal year there is hereby appropriated out of the ELECTRIC CAPITAL PROJECTS FUND for the following, the sum of:

Electric Capital Projects	<u>\$ 9,397,350</u>
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(13) That for said fiscal year there is hereby appropriated out of the MASS TRANSIT FUND for the purpose of operating High Point's Transit System, the sum of:

	<u>\$ 6,664,547</u>
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(14) That for said fiscal year there is hereby appropriated out of the MASS TRANSIT CAPITAL PROJECTS FUND for the following, the sum of:

Mass Transit Capital Projects	<u>\$ 220,000</u>
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(15) That for said fiscal year there is hereby appropriated out of the PARKING FACILITIES FUND for the purpose of operating City parking facilities, the sum of:

	<u>\$ 1,062,682</u>
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(16) That for said fiscal year there is hereby appropriated out of the PARKING CAPITAL PROJECTS FUND for the following, the sum of:

Parking Capital Projects	<u>\$ 450,000</u>
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(17) That for said fiscal year there is hereby appropriated out of the SOLID WASTE FUND the following:

Operations	\$ 21,808,466
Transfer to General Capital Projects Fund	58,520
Transfer to Central Services Fund	27,834
Transfer to Solid Waste Capital Projects Fund	<u>50,000</u>
<b>TOTAL SOLID WASTE FUND</b>	<b><u>\$ 21,944,820</u></b>

(18) That for said fiscal year there is hereby appropriated out of the SOLID WASTE CAPITAL PROJECTS FUND for the following, the sum of:

Solid Waste Capital Projects	<u>\$ 221,000</u>
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(19) That for said fiscal year there is hereby appropriated out of the LANDFILL CLOSURE FUND for the following, the sum of:

Transfer to Solid Waste Capital Projects Fund	<u>\$ 171,000</u>
<b>TOTAL LANDFILL CLOSURE FUND</b>	<b><u>\$ 171,000</u></b>

**CITY OF HIGH POINT, NORTH CAROLINA**  
**Fiscal Year 2026-2027 Budget Ordinance**

(20) That for said fiscal year there is hereby appropriated out of the STORMWATER FUND the following:

Operations	\$ 6,066,558
Debt Service	719,434
Transfer to General Capital Projects Fund	25,080
Transfer to Central Services Fund	4,026
Transfer to Stormwater Capital Projects Fund	1,050,000
<b>TOTAL STORM WATER FUND</b>	<b>\$ <u>7,865,098</u></b>

(21) That for said fiscal year there is hereby appropriated out of the STORMWATER CAPITAL PROJECTS FUND for the following, the sum of:

Stormwater Capital Projects	\$ <u>1,050,000</u>
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(22) That for said fiscal year there is hereby appropriated out of the INSURANCE RESERVE FUND, the sum of:

	\$ <u>27,963,542</u>
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Section 2. It is estimated that the following revenues will be available during fiscal year beginning July 1, 2026 and ending June 30, 2027:

<b>General Fund</b>	
Ad Valorem Taxes	\$ 101,239,069
Sales & Use Taxes	41,753,645
Intergovernmental Revenues	12,197,761
Licenses & Permits	4,691,475
Charges for Services	6,830,710
Miscellaneous Revenues	7,015,317
<b>Total Revenues and Other Financing Sources</b>	<b>\$ <u>173,727,977</u></b>
<b>Grants Fund</b>	
Intergovernmental Revenues	\$ 6,103,608
Transfer from Other Funds	583,456
<b>Total Revenues and Other Financing Sources</b>	<b>\$ <u>6,687,064</u></b>
<b>Community Development Fund</b>	
Intergovernmental Revenues	\$ 1,785,000
Miscellaneous Revenues	552,000
Transfer from Other Funds	187,000
<b>Total Revenues and Other Financing Sources</b>	<b>\$ <u>2,524,000</u></b>
<b>Economic Development Fund</b>	
Miscellaneous Revenues	\$ 25,000
Transfer From Other Funds	800,000
Fund Balance Appropriated	675,000
<b>Total Revenues and Other Financing Sources</b>	<b>\$ <u>1,500,000</u></b>
<b>General Debt Service Fund</b>	
Ad Valorem Taxes	\$ 4,878,043
Charges for Services	900,000
Miscellaneous Revenues	500,000
Transfer from Other Funds	6,762,664
Fund Balance Appropriated	1,698,893
<b>Total Revenues and Other Financing Sources</b>	<b>\$ <u>14,739,600</u></b>
<b>General Capital Projects Fund</b>	
Charges for Services	\$ 275,000
Transfer from Other Funds	5,583,510
<b>Total Revenues and Other Financing Sources</b>	<b>\$ <u>5,858,510</u></b>
<b>General Bond Capital Projects Fund</b>	
Transfer from Other Funds	600,000
<b>Total Revenues and Other Financing Sources</b>	<b>\$ <u>600,000</u></b>

**CITY OF HIGH POINT, NORTH CAROLINA**  
**Fiscal Year 2026-2027 Budget Ordinance**

Central Services Fund	
Charges for Services	\$ 14,451,376
Miscellaneous Revenues	7,298,913
Transfer from Other Funds	100,000
Total Revenues and Other Financing Sources	<u>\$ 21,850,289</u>
Water Resources Fund	
Charges for Services	\$ 77,925,260
Miscellaneous Revenues	2,379,240
Total Revenues and Other Financing Sources	<u>\$ 80,304,500</u>
Water Resources Capital Projects Fund	
Transfer from Water Resources Fund	<u>\$ 14,065,000</u>
Electric Fund	
Charges for Services	\$ 125,253,100
Miscellaneous Revenues	1,736,079
Total Revenues and Other Financing Sources	<u>\$ 126,989,179</u>
Electric Capital Projects Fund	
Transfer from Electric Fund	<u>\$ 9,397,350</u>
Mass Transit Fund	
Charges for Services	\$ 3,566,184
Intergovernmental Revenues	400,955
License and Permits	390,000
Transfer From Other Funds	2,307,408
Total Revenues and Other Financing Sources	<u>\$ 6,664,547</u>
Mass Transit Capital Projects Fund	
Intergovernmental Revenues	\$ 176,000
Transfer From Other Funds	44,000
Total Revenues and Other Financing Sources	<u>\$ 220,000</u>
Parking Facilities Fund	
Charges for Services	\$ 505,000
Miscellaneous Revenues	25,000
Transfer From Other Funds	175,000
Retained Earnings Appropriated	357,682
Total Revenues and Other Financing Sources	<u>\$ 1,062,682</u>
Parking Capital Projects Fund	
Transfer From Other Funds	<u>\$ 450,000</u>
Solid Waste Fund	
Sales & Use Taxes	\$ 90,000
Charges for Services	21,149,460
Miscellaneous Revenues	201,500
Retained Earnings Appropriated	503,860
Total Revenues and Other Financing Sources	<u>\$ 21,944,820</u>
Solid Waste Capital Projects Fund	
Transfer From Other Funds	<u>\$ 221,000</u>
Landfill Post Closure Fund	
Retained Earnings Appropriated	<u>\$ 171,000</u>
Stormwater Fund	
Charges for Services	\$ 6,696,390
Miscellaneous Revenues	200,000
Retained Earnings Appropriated	968,708
Total Revenues and Other Financing Sources	<u>\$ 7,865,098</u>

**CITY OF HIGH POINT, NORTH CAROLINA**  
**Fiscal Year 2026-2027 Budget Ordinance**

Stormwater Capital Projects Fund		
Transfer from Other Funds	\$	<u>1,050,000</u>
Insurance Reserve Fund		
Charges for Services	\$	25,964,867
Miscellaneous Revenues		1,600,000
Fund Balance Appropriated		<u>398,675</u>
Total Revenues and Other Financing Sources	\$	<u><u>27,963,542</u></u>

Section 3. There is hereby levied the following rates of tax on each one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 1, 2026, for the purpose of raising the revenue from current year's property tax, as set forth in the foregoing estimates of revenue, and in order to finance the foregoing appropriations.

<b>Rate per \$100 Valuation</b>	
<b>General Fund</b>	<b>\$ 0.7009</b>
<b>General Debt Service</b>	<b><u>\$ 0.0340</u></b>
	<b>\$ 0.7349</b>

Such rates of tax are based on an estimated total valuation of property for purpose of taxation of **\$14,488,824,675** and an estimated rate of collections of **99.3%** during the current year.

Section 4. That the reserve for encumbrances at June 30, 2026, representing the unearned portion of contracts as of that date, shall be re-appropriated and distributed as it applied in order to properly account for the payment against which the fiscal year in which it is paid.

Section 5. That the unencumbered balances as of June 30, 2026 of those capital projects and operating encumbrances which were not completed in Fiscal Year 2025-2026 be reappropriated into the Fiscal Year 2026-2027 budget in order to allow completion.

Section 6. That the unencumbered balances in Grant funds which remain as of June 30, 2026 be reappropriated into the Fiscal Year 2026-2027 budget for the completion of their original purposes.

Section 7. That the landfill closure funds previously expended and established as a liability in the Landfill Development and Maintenance Capital Reserve Fund and which remain as of June 30, 2026 be appropriated in the Fiscal Year 2026-2027 budget for their intended purposes.

Section 8. The number of persons to be employed and the salaries and wages to be paid shall be those which are included in the detailed operation budgets; unless provision is made by the City Manager or City Council for employing additional persons.

Section 9. The City Manager is hereby authorized to approve transfers of appropriations within any fund. Transfers between funds and authorization for making expenditures from excess revenue shall be made by the City Council.

Section 10. Utility payments will be applied in the following order: Deposits, credit/collection fees, oldest bill first, miscellaneous fees/charges, and utility services.

Section 11. Copies of this ordinance shall be furnished to the City Clerk and the Director of Financial Services to be kept on file by him for his direction in the collection and disbursement of City funds.

Section 12. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Adopted this 24th day of June, 2026.

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Attest: Sandra Keeney  
City Clerk

# ELECTRIC



## Electric Rate Rider REPS Renewable Energy Portfolio Standards (REPS) Charge

### Applicability

The Renewable Energy Portfolio Standards Charge set forth in this Rider is applicable to all customer accounts receiving electric service from the City of High Point (“City”), except as provided below. These charges are collected for the expressed purpose of enabling the City to meet its Renewable Energy Portfolio Standards compliance obligations as required by the North Carolina General Assembly in its Senate Bill 3 ratified on August 2, 2007.

### Billing

Monthly electric charges for each customer account computed under the City’s applicable electric rate schedule will be increased by an amount determined by the table below:

Customer Type	Monthly Charges		
	Renewable Resources	DSM/Energy Efficiency	Total REPS Charge
Residential Account	<del>\$0.87</del> \$0.91	\$0.00	<del>\$0.87</del> \$0.91
Commercial Account	<del>\$4.72</del> \$4.91	\$0.00	<del>\$4.72</del> \$4.91
Industrial Account	<del>\$48.67</del> \$50.68	\$0.00	<del>\$48.67</del> \$50.68

### Exceptions

#### Industrial and Commercial Customer Opt-out

All industrial customers, regardless of size, and large commercial customers with usage greater than one million kWh’s per year can elect not to participate in City’s demand-side management and energy efficiency measures in favor of its own implemented demand-side management and energy efficiency measures by giving appropriate written notice to the City. In the event such customers “opt-out”, they are not subject to the DSM/Energy Efficiency portion of the charges above. All customers are subject to the Renewable Resources portion of the charges above.

#### Auxiliary Service Accounts

The following service schedules will not be considered accounts because of the low energy use associated with them and the near certainty that customers served under these schedules already will pay a per account charge under another residential, commercial or industrial service schedule:

- Schedule 17 & 29 – Outdoor Lighting Service (metered and unmetered)
- Schedule Z – Street and Public Lighting Service
- Schedule 20 & 22 – Traffic Signal Service
- Etc.

### Sales Tax

Applicable North Carolina sales tax will be added to charges under this Rider.

Effective for service rendered after ~~July 1, 2024~~ **July 1, 2026**.



# PARKS & RECREATION



## ATHLETIC FACILITY RENTALS

### High Point Athletic Complex

Aderholt Football/Track Stadium (football games and track meets)	<del>\$250.00</del> <del>\$450.00</del> <b>\$350.00</b> per game/meet (4hrs) <b>\$750.00</b> for more than one game/meet (4+ hrs)
<u>Track Lanes (Practice)</u>	<b>\$25.00</b> per hour for practice, includes 2 lanes (no equipment)

### Other Athletic Field Rental Fees

Track Equipment Use Fee - use of track equipment: hurdles, long jump rakes, pole vault and high jump bars.	\$250.00 per month (school use only)
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## GOLF COURSES: BLAIR PARK AND OAK HOLLOW

Golf Carts	Blair Park	Oak Hollow
9-holes - per person, per cart	<del>\$10.00</del> <b>\$11.00</b>	<del>\$10.00</del> <b>\$11.00</b>
18-holes - per person, per cart	<del>\$16.00</del> <b>\$17.00</b>	<del>\$16.00</del> <b>\$17.00</b>

Entire Golf Course Rental	Blair Park	Oak Hollow
Monday - Thursday, all day, up to 120 golfers	\$2,750.00	<del>\$3,500.00</del> <b>\$4,250.00</b>
Monday - Thursday, 9 a.m. start time, up to 120 golfers	\$2,250.00	\$3,000.00
Friday, all day, up to 120 golfers	<del>\$3,000.00</del> <b>\$3,500.00</b>	<del>\$3,750.00</del> <b>\$5,000.00</b>
Friday, 9 a.m. start time, up to 120 golfers	\$2,500.00	\$3,250.00
<b>Golf Discount Card</b>	<del>\$50.00</del> <b>\$75.00</b>	<del>\$50.00</del> <b>\$75.00</b>

## OAK HOLLOW TENNIS CENTER

Court Rentals	
Outdoor Courts	\$8.00 per court, per hour
Indoor Courts - (November 1-March 31) Non-Prime Time <ul style="list-style-type: none"> <li>Monday-Thursday, 8:30 a.m.-5:30 p.m.</li> <li>Fridays, All day</li> <li>Sundays, 8:30-11:30 a.m.</li> </ul>	\$20.00 per hour, per court
Indoor Courts - (November 1-March 31) Prime Time <ul style="list-style-type: none"> <li>Monday-Thursday, 5:30-10 p.m.</li> <li>Saturdays, All day</li> <li>Sundays, 1-8:30 p.m.</li> </ul>	\$24.00 per hour, per court



**RECREATION CENTERS – ALLEN JAY, DEEP RIVER, MOREHEAD, OAKVIEW, AND SOUTHSIDE**

Area	Price
<u>Weight Room (Add on to Gym Rental)</u>	<u>\$20.00 per hour</u>

**ROY B. CULLER JR. SENIOR CENTER**

Area	Price
Monday-Friday, 8 a.m. - 5 p.m.	\$35.00 per hour, 2-hour minimum
After 5 p.m. Monday-Friday and weekends	\$45.00 per hour, 2-hour minimum

**THE CENTER FOR ACTIVE ADULTS**

Area	Resident	Non-Resident
<b>Weekday Use</b>		
<u>Multi-Purpose Room (Half)</u>	<u>\$40 per hour, 2-hour minimum</u>	<u>\$60 per hour, 2-hour minimum</u>
<u>Multi-Purpose Room (Full)</u>	<u>\$60 per hour, 2-hour minimum</u>	<u>\$80 per hour, 2-hour minimum</u>
<b>Weekend Use</b>		
<u>Multi-Purpose Room (Half)</u>	<u>\$75 per hour, 4-hour minimum</u>	<u>\$125 per hour, 4-hour minimum</u>
<u>Multi-Purpose Room (Full)</u>	<u>\$100 per hour, 4-hour minimum</u>	<u>\$150 per hour, 4-hour minimum</u>
<b>Staff Fee</b>	<u>For events that run past their scheduled end time \$25.00 per hour, per employee</u>	
<u>*Room rental rates include table/chair setup and breakdown, A/V equipment usage, podium (when applicable) and on-site event host.</u>		

# DEVELOPMENT FEES

## MODULE 1

### Guidance

Module I pertains to the application fees for the review of buildings and property to determine compliance with State and local codes. Fees are intended to defray the cost of research, inspection, report preparation and other operational costs the City incurs with processing these requests.

### Applications

Item	Sub-Item/ Description	Fee
Code Compliance	Residential Building	\$50.00
	Commercial Building	\$75.00
Building Evaluation	Residential Building	\$200.00
	Commercial Building	\$-

## MODULE 4

### Construction Permit

Module IV pertains to fees associated with the plan review, permitting and inspection of buildings, structures and land uses. These fees are intended to offset the city's cost for administering and operating the construction inspection program.

### Residential Construction Permit

Item	Sub-Item/ Description	Fee
Construction (To calculate construction fees, the schedule uses the February version of the International Code Council (ICC) Building Valuation Data (BVA) rounded to the nearest whole number to determine the construction value based upon occupancy and building type.)	New Structure <u>and Additions</u> (Includes all associated electrical, mechanical, plumbing & zoning inspections) <u>For additions, the new square footage will be calculated using this formula. If any work is being completed to the existing building, alteration fees will be added. The minimum permit fee per trade will be assessed if calculations are lower than the minimum.</u>	For building area < or = to 1300sf use ICC table value x sf. X 0.004 plus building area. For area > 1300sf use ICC table value x 0.005

**Residential Construction Permit Continued**

Item	Sub-Item/ Description	Fee
Trade-based Calculations <u>Trades = Building, Mechanical, Electrical, &amp; Plumbing</u>	Building Addition (Includes all associated electrical, mechanical, plumbing & zoning inspections)	\$75 Per Trade
	Alteration <u>and Repairs</u> (Includes inspections for permitted trades)	\$75 Per Trade
	Repair (Includes inspections for permitted trades)	\$75 Per Trade
	<u>Unoccupied</u> Accessory Structure (Includes all associated electrical, mechanical, plumbing & zoning inspections)	\$75 Per Trade
	Deck Addition <u>and screen porch additions</u> (Deck addition to existing building) (Includes inspections for permitted trades)	\$75 Per Trade
	Screen Porch Addition (Screen porch addition to existing building) (Includes inspections for permitted trades)	\$75 Per Trade
Residential Plan Review	Applies only to attached housing - fee covers the entire building containing the attached units - <u>single family homes (townhomes), duplex, triplex, and/or quadplex will be assessed one plan review fee per permit</u>	<del>\$100.00</del> <u>\$75.00 per dwelling/permit</u>
Change of Occupancy	Change of Occupancy Only	\$150.00
Residential Driveway	Inspection	\$30 per driveway
Residential Provisional Power <u>Temporary Utilities</u>	Application <u>&amp; Inspections (electric and fuel gas)</u>	<del>\$100.00</del> <u>\$75.00 per utility</u>
Residential Temporary Certificate of Occupancy	Application <u>&amp; Inspections</u>	<del>\$100.00</del> <u>\$75.00 per permit</u>

**Residential Over-The-Counter Permit**

Item	Sub-Item/ Description	Fee
Building	Re-Roofing (>\$15,000 value)	\$75.00
	Window Replacement (>\$15,000 value)	\$75.00
	Siding Replacement (>\$15,000 value)	\$75.00
Electrical	New Service <u>or Panel (new, replacement, or repair)</u>	\$75.00
	Service Upgrade	\$75.00
	Sub-Panel	\$75.00
	Outlets and Fixtures ( <u>new, or alterations up to 10 devices</u> )	\$75.00
	Generator	\$75.00
	Temporary Service	\$75.00
Mechanical	HVAC Unit Addition <u>or New or Replacement (includes electrical connection)</u>	\$75.00 <u>per unit</u>
	Duct Work Only	\$75.00
	Fuel Line Only	\$75.00
Plumbing	Fuel Appliance <u>and/or fuel line</u> (Includes fuel line inspection)	\$75.00
	Service Line -Water Line Only	\$75.00
	Service Line -Sewer Line Only	\$75.00
	Service Line -Water and <u>or Sewer line repair or replacement</u> Line	\$75.00
	Fixtures and Connections ( <u>change up to 5 fixtures</u> )	\$75.00
	Water Heater -Electric	\$75.00
	Water Heater -Gas	\$75.00
Small Accessory Structure	Smaller Than 12'x12'x12'	\$25.00
<u>Over-the-counter Minimum Fee (Residential)</u>	<u>For Unlisted Items</u>	<u>\$75.00 per trade</u>

**Commercial Construction Permit**

Item	Sub-Item/ Description	Fee
Commercial Construction Permit Application	Application	\$75.00
Construction (To calculate construction fees, the schedule uses the February version of the International Code Council (ICC) <a href="#">for each year</a>	New Structure <a href="#">and Additions</a> <a href="#">For additions, the new square footage will be calculated using this formula. If any work is being completed to the existing building, alteration fees will be added. The minimum permit fee per trade will be assessed if calculations are lower than the minimum.</a> (Includes all associated electrical, mechanical, plumbing & zoning inspections)	For building area < or = to 20,000sf use ICC table value x sf. x 0.004 plus building area. For area > 20,000sf use ICC table value x 0.0015
	Addition (Includes all associated electrical, mechanical, plumbing & zoning inspections)	For building area < or = to 20,000sf use ICC table value x sf. x 0.004 plus building area. For area > 20,000sf use ICC table value x 0.0015
Construction (To calculate construction fees, the schedule uses the February version of the International Code Council (ICC), cont.	Alteration - Area Based (Includes all associated electrical, mechanical, plumbing & zoning inspections)	For building area < or = to 20,000sf use ICC table value x sf. x 0.004 plus building area. For area > 20,000sf use ICC table value x 0.0015 x 50%
Trade-based Calculations	Alteration <a href="#">and Repairs</a> - Non Area Based (Used where a square foot floor area cannot be determined); <del>includes all associated</del> electrical, mechanical, plumbing & zoning inspections)	\$100 per trade
	Alteration - Roof Replacement (Includes all associated electrical, mechanical, plumbing & zoning inspections)	\$30 per 5,000 sq. ft. + \$100 per trade

Item	Sub-Item/ Description	Fee
Trade-based Calculations, cont.	Modular (Includes all associated electrical, mechanical, plumbing & zoning inspections)	\$500 per unit
	Swimming Pool (Includes inspections for permitted trades)	\$100 per trade
	Deck Addition (Deck addition to existing building) (Includes inspections for permitted trades)	\$100 per trade
	Repair (Includes inspections for Fee \$100 per trade \$100 per trade permitted trades)	\$100 per trade
	Outdoor Advertising Sign (Includes all associated inspections)	\$400.00 <u>per sign</u>
	Communications Tower (Includes all associated inspections)	\$400.00 <u>per tower</u>
Interior Demolition	Wall (Structural inspections only)- Single Trade/Stand Alone Applications (Interior demolition only)	\$1.50 per linear ft. (use minimum fee if necessary)
Fire Protection	Automatic Fire Extinguishing System –Sprinkler with or without Standpipe	\$150.00
	Automatic Fire Extinguishing System – Clean Agent	\$150.00
	Automatic Fire Extinguishing System –Dry Chemical	\$100.00
	Automatic Fire Extinguishing System –UL-300 Hood System	\$100.00
	Automatic Fire Extinguishing System –CO2 Inert Gas	\$100.00
	Automatic Fire Extinguishing System –Other System	\$100.00
	Battery System	\$100.00
	Compressed Gas	\$100.00
	Cryogenic Fluid	\$100.00
	Fire Alarm and Detection System –Manual Fire Alarm System Only	\$100.00
	Fire Alarm and Detection System - Automatic Fire Alarm System	\$150.00



Item	Sub-Item/ Description	Fee
Fire Protection, cont.	Fire Alarm and Detection System – Electrical	\$50.00
	Flammable and Combustible Liquid – Install, Repair or Modification	\$100.00
	<u>Emergency Responder Radio Coverage – BDA</u>	<u>\$150.00</u>
	<u>Smoke Control &amp; Exhaust Systems</u>	<u>\$100.00</u>
	<u>Solar Photovoltaic Power Systems</u>	<u>\$100.00</u>
	<u>Gates and Barriers</u>	<u>\$100.00</u>
Commercial Plan Review	Review <u>any</u> revision to an approved plan	\$100.00 <u>per permit review</u>
Change of Occupancy	Change of Occupancy Only (For Single Trade/Stand Alone Applications)	\$150.00
Commercial Driveway	Inspection	\$50 per driveway
ABC <u>Zoning</u> Code Compliance	<u>Approval and Inspection</u>	\$75.00
<u>ABC Building Code Compliance</u>	<u>Approval and Inspection</u>	<u>\$100.00</u>
Commercial <u>Provisional Power-Temporary Utilities</u>	Application <u>and Inspections</u> (electric and fuel gas)	\$200.00 <u>per utility</u>
Commercial Temporary Certificate of Occupancy	Application <u>and Inspections</u>	\$250.00 <u>per permit</u>
<u>Commercial Stocking Permit</u>	<u>Application and Inspections</u>	<u>\$250.00 per permit</u>
Commercial Construction Minimum Fee	For Unlisted Items	\$100.00 <u>per trade</u>

**Commercial Over-The-Counter Permit**

Item	Sub-Item/ Description	Fee
Building	<u>Interior Demolition Only</u>	<u>\$100.00 per trade</u>
	<u>Expedited Showroom (for project located in showroom district and meeting all requirements)</u>	<u>\$500.00</u>
Electrical	Replacement (For replacement of same size receptacles outlets & fixtures)	\$100.00
	Minor Work - Relocation and/or up to <b>5 10</b> new devices (For addition of new receptacles, outlets & fixtures)	\$100.00
	Minor Low Voltage Work - Relocation and/or up to <b>5-10</b> new devices (For low voltage drops & devices)	\$100.00
	Temporary Service --60 amp or less	\$100.00
	Temporary Service --Greater than 60 am	\$100.00
	Service Change --200 amp or less	\$100.00
	Service Change --Greater than 200 amp	\$100.00
Mechanical	HVAC Unit Replacement (For replacement of same size unit)	\$100 per unit
Plumbing	Water <u>and/or Sewer</u> Line Replacement	\$100.00
	Sewer Line Replacement	\$100.00
	Fixture Replacement	\$100.00
	<u>Water Heater Replacement</u>	<u>\$100.00 per unit</u>
Fire Protection	Sprinkler System Heads (Relocation and/or up to 10 new heads)	\$75.00
	Fire Alarm: Detection System (Devices --relocation and/or up to 5 new devices)	\$75.00
	Fire Alarm: Detection System (Devices --electrical)	\$75.00
<u>Commercial Over-the-Counter Minimum Fee</u>	<u>For Unlisted Items</u>	<u>\$100.00</u>



**Structure Removal Permit**

Item	Sub-Item/ Description	Fee
Residential Structure	Demolition - <u>Removal of entire structure from site</u>	\$100.00
	Moved Structure	<del>\$150.00</del>
Commercial Structure	Demolition – <u>Removal of entire structure from site</u>	\$200.00
	Moved Structure	<del>\$150.00</del>

**Sign Permit**

Item	Sub-Item/ Description	Fee
Zoning Compliance	<u>Plan Review &amp; Inspections</u>	\$50 per sign
Structural Compliance - <u>Building Compliance</u>	<u>Plan Review &amp; Inspections</u>	<del>\$75.00</del> <u>\$100.00</u>
Electrical Compliance	<u>Plan Review &amp; Inspections</u>	<del>\$75.00</del> <u>\$100.00</u>
Standard Permit		\$50.00
Temporary Use Permit		\$50.00
Residential Fence Permit		\$25.00
Non-Residential Fence Permit		\$50.00
ABC Code Compliance	Inspection	\$75.00

**Zoning Compliance Permits**

Item	Sub-Item/ Description	Fee
<u>Temporary Use Permit</u>		<u>\$50.00</u>
<u>Residential Fence – Zoning Compliance Only</u>		<u>\$25.00</u>
<u>Commercial Fence – Zoning Compliance Only</u>	(Exempt from Building Permits)	<u>\$50.00</u>
<u>Commercial Fence – Building Permit</u>	Plan Review and Inspections	<u>\$100.00</u>
<u>Commercial Fence – Electrical Permit</u>	Plan Review and Inspections	<u>\$100.00</u>
<u>Small Accessory Structure</u>	<u>No dimension greater than 12- feet in any direction</u>	<u>\$25.00</u>
<u>Home Occupation Permit</u>	(Exempt from Building Permits)	<u>\$25.00</u>
<u>Zoning Compliance Permit Minimum Fee</u>	<u>For Unlisted Items</u>	<u>\$50.00</u>

**Permit Assessment**

<b>Item</b>	<b>Sub-Item/ Description</b>	<b>Fee</b>
Residential – Reinspection <u>After 3rd failed inspection, a site meeting with the inspector is required. (No Charge for required site visit)</u>	<u>Building, Electrical, Plumbing and Mechanical Assessed after 2nd failed inspection on same type of inspection for building, mechanical, electrical, or plumbing trade where item(s) were not corrected or additional items were created.</u>	<u>\$50.00 – 2<sup>nd</sup> failed inspection</u> <u>\$100.00 – 3<sup>rd</sup> failed inspection</u> <u>\$150.00 – 4<sup>th</sup> or more failed inspection</u>
Commercial – Reinspection <u>After 3rd failed inspection, a site meeting with the inspector is required. (No Charge for required site visit)</u>	<u>Building, Fire, Electrical, Plumbing and Mechanical Assessed after 2nd failed inspection on same type of inspection for building, mechanical, electrical, or plumbing trade where item(s) were not corrected or additional items were created.</u>	<u>\$75.00 – 2<sup>nd</sup> failed inspection</u> <u>\$150.00 – 3<sup>rd</sup> failed inspection</u> <u>\$225.00 – 4<sup>th</sup> or more failed inspection</u>
<u>Work without a Permit Work started without required permits</u>	<u>Fee assessed on projects that were issued a Stop Work Order</u>	[Permit Fees] x 2
Document Scanning	Page sizes greater than 11"x17 Max 30 pages	\$5.00/page
Record Conversion	Applied when a request needs to be converted from one record type to another	\$25.00
Code Compliance Inspection	Initial site inspection conducted on all projects done by "Unlicensed" (including owners) contractors	\$50.00

# PUBLIC SERVICES



## ENVIRONMENTAL SERVICES

### Solid Waste Availability Fee

- There is a ~~\$15~~ **\$17** fee that is billed on the utility bill monthly to maintain the level of solid waste collection services that our customers have become accustomed to.
- The Solid Waste Availability Fee is applicable to all customers who receive the city solid waste collection services - Single and Multi-Family.

## INGLESIDE COMPOST FACILITY

The Ingleside Compost Facility is a convenience we offer to High Point residents for disposing of yard debris.

Engineered Soil Per Ton	<del>\$22.00</del> <b>\$25.00</b>
Wood Mulch Per Ton	<del>\$17.00</del> <b>\$20.00</b>
Compost Per Ton	<del>\$22.00</del> <b>\$23.00</b>
Leaf Mulch Per Ton	<del>\$17.00</del> <b>\$20.00</b>

## CEMETERIES

<del>Traditional Adult Burial – Open/Close</del>	<del>\$850.00</del>
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# WATER RESOURCES



## Water Rates - Commodity Charges (1 unit = 748 gallons)

Residential	Inside Rate	Outside Rate
All Units	\$3.89 <u>\$4.20</u>	\$7.78 <u>\$8.40</u>
Commercial And Industrial	Inside Rate	Outside Rate
First 35 Units	\$3.89 <u>\$4.20</u>	\$7.78 <u>\$8.40</u>
Next 765 Units	\$3.54 <u>\$3.82</u>	\$7.08 <u>\$7.64</u>
Next 2200 Units	\$3.14 <u>\$3.39</u>	\$6.28 <u>\$6.78</u>
Over 3000 Units	\$2.70 <u>\$2.92</u>	\$5.40 <u>\$5.84</u>
Intergovernmental	Inside Rate	Outside Rate
All Units	\$2.70 <u>\$2.92</u>	\$5.40 <u>\$5.84</u>
Irrigation	Inside Rate	Outside Rate
All Units	\$5.82 <u>\$6.29</u>	\$11.64 <u>\$12.58</u>

## Water Rates - Commodity Charges (per cubic foot or 7.48 gallons)

Residential	Inside Rate	Outside Rate
All Units	\$0.0389 <u>\$0.0420</u>	\$0.0778 <u>\$0.0840</u>
Commercial And Industrial	Inside Rate	Outside Rate
First 3,500 CF	\$0.0389 <u>\$0.0420</u>	\$0.0778 <u>\$0.0840</u>
Next 76,500 CF	\$0.0354 <u>\$0.0390</u>	\$0.0708 <u>\$0.0780</u>
Next 220,00 CF	\$0.0314 <u>\$0.0340</u>	\$0.0628 <u>\$0.0680</u>
Over 300,000 CF	\$0.0270 <u>\$0.0300</u>	\$0.0540 <u>\$0.0600</u>
Intergovernmental	Inside Rate	Outside Rate
All Units	\$0.0270 <u>\$0.0300</u>	\$0.0540 <u>\$0.0600</u>
Irrigation	Inside Rate	Outside Rate
All Units	\$0.0582 <u>\$0.0630</u>	\$0.1164 <u>\$0.1260</u>

## Water Rates - Fixed Charges

Meter Code & Size	Inside Rate	Outside Rate
WT1 5/8" & 3/4"	\$11.75 <u>\$12.69</u>	\$23.50 <u>\$26.38</u>
WT2 1"	\$29.35 <u>\$31.70</u>	\$58.70 <u>\$63.40</u>
WT3 1 1/2"	\$58.62 <u>\$63.31</u>	\$117.24 <u>\$126.62</u>
WT4 2"	\$90.26 <u>\$97.48</u>	\$180.52 <u>\$194.96</u>
WT5 3"	\$187.67 <u>\$202.68</u>	\$375.34 <u>\$405.36</u>
WT6 4"	\$293.21 <u>\$316.67</u>	\$586.42 <u>\$633.34</u>
WT7 6"	\$586.45 <u>\$633.37</u>	\$1,172.90 <u>\$1,266.74</u>
WT8 8"	\$937.38 <u>\$1,012.37</u>	\$1,874.76 <u>\$2,024.74</u>
WT10 10"	\$1,697.63 <u>\$1,833.44</u>	
WT12 12"	\$2,520.82 <u>\$2,722.49</u>	

## Sewer Rates - Commodity Charges (1 unit = 748 gallons)

	Inside Rate	Outside Rate
All Units	\$6.77 <u>\$7.31</u>	\$13.54 <u>\$14.62</u>



**Sewer Rates - Commodity Charges (per cubic foot or 7.48 gallons)**

	<b>Inside Rate</b>	<b>Outside Rate</b>
All Units	<del>\$0.0677</del> <b>\$0.0740</b>	<del>\$0.1354</del> <b>\$0.1480</b>

**Sewer Rates - Fixed Charges**

<b>Meter Code &amp; Size</b>	<b>Inside Rate</b>	<b>Outside Rate</b>
WT1 5/8" & 3/4"	<del>\$18.19</del> <b>\$19.65</b>	<del>\$36.38</del> <b>\$39.30</b>
WT2 1"	<del>\$45.54</del> <b>\$49.18</b>	<del>\$91.08</del> <b>\$98.36</b>
WT3 1 1/2"	<del>\$91.12</del> <b>\$98.41</b>	<del>\$182.24</del> <b>\$196.82</b>
WT4 2"	<del>\$145.70</del> <b>\$157.36</b>	<del>\$291.40</del> <b>\$314.72</b>
WT5 3"	<del>\$291.44</del> <b>\$314.76</b>	<del>\$582.88</del> <b>\$629.52</b>
WT6 4"	<del>\$455.40</del> <b>\$491.83</b>	<del>\$910.80</del> <b>\$983.66</b>
WT7 6"	<del>\$910.77</del> <b>\$983.63</b>	<del>\$1,821.54</del> <b>\$1,967.26</b>
WT8 8"	<del>\$1,457.30</del> <b>\$1,573.88</b>	<del>\$2,914.60</del> <b>\$3,147.76</b>

**Sewer Rates - Residential Flat Rate**

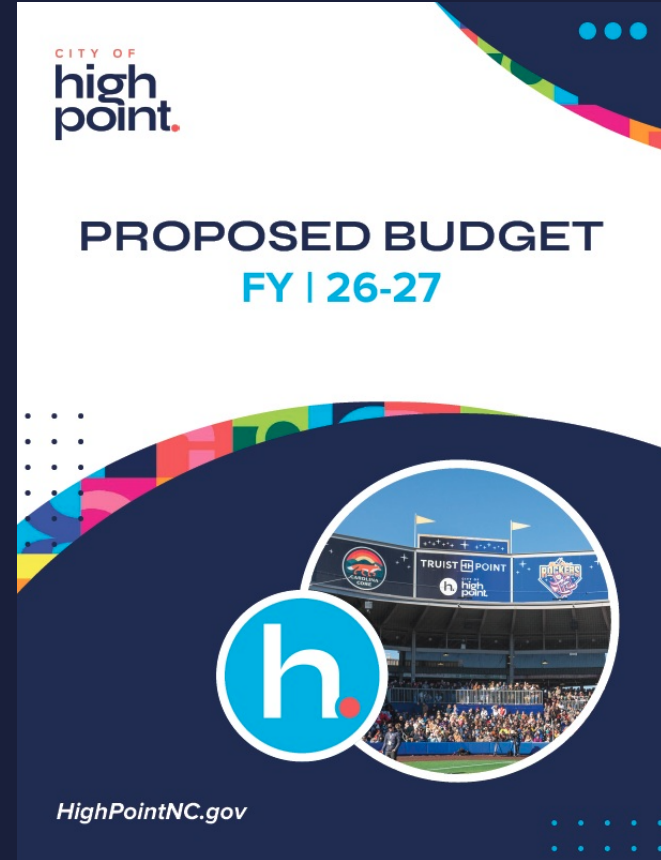
Inside Rate	<del>\$65.65</del> <b>\$70.90</b>
Outside Rate	<del>\$131.30</del> <b>\$141.80</b>

**Sewer Rates – Septage Tickets**

1 ticket per 1000 gallons of tank capacity or fraction thereof	<del>\$58.12</del> <b>\$62.77</b>
1 ticket per 3000 gallons of tank capacity or fraction thereof	<del>\$174.34</del> <b>\$188.29</b>

# FY 2026-27 BUDGET NO REVALUATION

**Stephen M. Hawryluk**  
**Budget & Performance Director**



# UPDATES TO PROPOSED BUDGET

- NC Senate Bill 889 – Property Tax Reappraisal Moratorium
  - Passed Senate: 5/6/2026
  - Passed House: 6/10/2026
  - Signed by Governor: 6/19/2026
- Updated Property Tax Information

	Proposed Budget	Updated Budget
Revaluations	Guilford, Davidson	None
High Point Tax Valuation	\$19,519,026,762	\$14,488,824,675
1-Cent on Property Tax Rate	\$1,937,187	\$1,436,683
Proposed Tax Rate	56.00 cents	73.49 cents

# UPDATES TO PROPOSED BUDGET

Item	Amount	Tax Rate Equivalent
Maintain Current Service Level/Operations	\$1,993,353	1.39 cents
Comp/Class Recommendations	3,205,633	2.23 cents
Pay Plan Adjustments	2,157,631	1.50 cents
Fire – SAFER Grant	1,801,404	1.25 cents
Downtown Redevelopment	1,937,187	1.35 cents
Non-Profit Funding	500,000	0.35 cents
Fire Apparatus Replacement Debt Service	509,901	0.35 cents
Telecommunicator Trainee Position	73,901	0.05 cents
Learning/Development Initiatives	73,629	0.05 cents
Fire Safety Training Officer Positions (3)	298,038	0.21 cents
Total	\$12,550,677	8.74 cents



CITY OF  
**high  
point.**

# CITY OF HIGH POINT

## AGENDA ITEM



**TITLE:** Consideration of the FY 2026-2027 Annual Budget Ordinance for Forward High Point, Inc. dba Downtown High Point (“Downtown High Point”)

**FROM:**  
Stephen Hawryluk  
Budget and Performance Director

**MEETING DATE:**  
June 24, 2026

**PUBLIC HEARING:**  
No

**ADVERTISED DATE/BY:**  
N/A

**ATTACHMENTS:**  
1. FY 2026-27 Budget Ordinance - Downtown High Point

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**PURPOSE:** Consideration of an ordinance to adopt the FY 2026-2027 annual budget ordinance for Downtown High Point.

**BACKGROUND:** Staff from Downtown High Point presented information on their proposed budget at the May 20, 2026, Budget Work Session.

**BUDGET IMPACT:** N/A

**RECOMMENDED ACTION REQUESTED:** City Council is requested to consider the adoption of the City of High Point's FY 2026-2027 Annual Budget Ordinance for Forward High Point, Inc.” dba Downtown High Point (“Downtown High Point”) and authorize the appropriate City Official(s) to execute all necessary documents.

**CITY OF HIGH POINT, NORTH CAROLINA**  
**Fiscal Year 2026-2027 Budget Ordinance**

BE IT ORDAINED BY THE CITY OF HIGH POINT, NORTH CAROLINA:

Section 1. The following amounts are hereby appropriated for contributions to Forward High Point, Inc. for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027:

(1) That for said fiscal year there is hereby appropriated out of the GENERAL FUND for contributions to Forward High Point, Inc. the sum of:

\$ 312,500

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

General Fund	
Sales and Use Taxes	\$ <u>312,500</u>
Total Revenues and Other Financing Sources	\$ <u>312,500</u>

Section 3. Copies of this ordinance shall be furnished to the City Clerk and the Director of Financial Services to be kept on file by him for his direction in the collection and disbursement of City funds.

Section 4. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Adopted this 24th day of June, 2026.

\_\_\_\_\_  
Attest: Sandra Keeney  
City Clerk

# CITY OF HIGH POINT

## AGENDA ITEM



**TITLE:** Consideration of the FY 2026-2027 Budget and Annual Budget Ordinance for High Point International Home Furnishings Market Authority Corporation dba High Point Market Authority ("Market Authority")

**FROM:**  
Stephen Hawryluk  
Budget and Performance Director

**MEETING DATE:**  
June 24, 2026

**PUBLIC HEARING:**  
No

**ADVERTISED DATE/BY:**  
N/A

- ATTACHMENTS:**
1. FY 2026-27 Budget Ordinance - Market Authority
  2. FY 2026-27 Proposed Budget - Market Authority
- 

**PURPOSE:** To approve the FY 2026-2027 Market Authority budget and consideration of an ordinance to adopt the FY 2026-2027 annual budget ordinance for the Market Authority.

**BACKGROUND:** The Market Authority requests that the City Council consider its draft budget.

Staff from the Market Authority presented information on their proposed budget at the May 18, 2026 Special Meeting of the City Council.

**BUDGET IMPACT:** N/A

**RECOMMENDED ACTION REQUESTED:** City Council is requested to consider adoption of the FY 2026-2027 Budget and Annual Budget Ordinance for High Point International Home Furnishings Market Authority Corporation dba High Point Market Authority ("Market Authority") and authorize the appropriate City Official(s) to execute all necessary documents.

**CITY OF HIGH POINT, NORTH CAROLINA**  
**Fiscal Year 2026-2027 Budget Ordinance**

BE IT ORDAINED BY THE CITY OF HIGH POINT, NORTH CAROLINA:

Section 1. The following amounts are hereby appropriated for the High Point International Home Furnishings Market Authority Corporation for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027:

(1) That for said fiscal year there is hereby appropriated out of the SHOWROOM AND OCCUPANCY TAX FUND for allocation to the High Point International Home Furnishings Market Authority Corporation, the sum of:  
\$ 3,375,000

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

Showroom and Occupancy Tax Fund	
Room Occupancy Tax	\$ 625,000
Licenses and Permits	1,750,000
Transfer from Water Resources Fund	50,000
Transfer from Electric Fund	950,000
Total Revenues and Other Financing Sources	\$ <u>3,375,000</u>

Section 3. Copies of this ordinance shall be furnished to the City Clerk and the Director of Financial Services to be kept on file by him for his direction in the collection and disbursement of City funds.

Section 4. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Adopted this 24th day of June, 2026.

\_\_\_\_\_  
Attest: Sandra Keeney  
City Clerk

Revenue	Code	2025-26 Budget	2025-26 Forecast	2026-27 Budget
<b>High Point Area</b>				
Showroom License	4001	\$ 1,739,000.00	\$ 1,736,000.00	\$ 1,740,000.00
Occupancy Tax (Guilford)	4002	\$ 625,000.00	\$ 625,000.00	\$ 625,000.00
Visit High Point (HPCVB)	4003	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
City of High Point	4004	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Guilford County	4005	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
<b>Total</b>		<b>\$ 3,639,000.00</b>	<b>\$ 3,636,000.00</b>	<b>\$ 3,640,000.00</b>
<b>State of North Carolina</b>				
NCDOT	4011	\$ 1,700,000.00	\$ 1,700,000.00	\$ 1,700,000.00
NCDOC	4012	\$ 2,755,472.00	\$ 2,755,472.00	\$ 2,755,472.00
<b>Total</b>		<b>\$ 4,455,472.00</b>	<b>\$ 4,455,472.00</b>	<b>\$ 4,455,472.00</b>
<b>Other (Recurring)</b>				
On-Site Building Registration	4021	\$ 180,000.00	\$ 190,000.00	\$ 190,000.00
Miscellaneous	4023	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00
Sponsorships	4024	\$ 380,000.00	\$ 400,000.00	\$ 380,000.00
Registration	4027	\$ 465,000.00	\$ 500,000.00	\$ 500,000.00
<b>Total</b>		<b>\$ 1,040,000.00</b>	<b>\$ 1,100,000.00</b>	<b>\$ 1,080,000.00</b>
<b>Other (Non Recurring)</b>				
COVID-19/SFRF	4028	\$ -	\$ -	\$ -
Diversity, Equity, & Inclusion	4029	\$ -	\$ -	\$ -
Market District Infrastructure	4030	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>		<b>\$ 9,134,472.00</b>	<b>\$ 9,191,472.00</b>	<b>\$ 9,175,472.00</b>

Expense	Code	2025-26 Budget	2025-26 Forecast	2026-27 Budget
<b>Executive Leadership &amp; Admin</b>				
Salaries/Benefits	5001	\$ 375,000.00	\$ 405,000.00	\$ 420,000.00
Board of Directors	5002	\$ 5,000.00	\$ 6,000.00	\$ 5,000.00
Audit	5003	\$ 25,000.00	\$ 25,400.00	\$ 26,000.00
Travel/Entertainment	5004	\$ 25,000.00	\$ 15,000.00	\$ 25,000.00
Telephone (Mobile/VoIP)	5005	\$ 18,000.00	\$ 15,000.00	\$ 18,000.00
Government Relations	5006	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
IT Services	5007	\$ 25,000.00	\$ 25,000.00	\$ 35,000.00
Equipment Purchase/Repair	5009	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
Business Insurance	5010	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Memberships/Subscriptions	5012	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Office Supplies/Printing	5013	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Postage	5014	\$ 2,000.00	\$ 1,000.00	\$ 1,500.00
Rent	5016	\$ 16,800.00	\$ 17,200.00	\$ 57,250.00
City/County Taxes	5019	\$ 13,000.00	\$ 11,000.00	\$ 13,000.00
Misc Expenses	5020	\$ 15,000.00	\$ 70,000.00	\$ 15,000.00
Legal	5022	\$ -	\$ -	\$ 35,000.00
HR/Accounting/Bank Fees	5023	\$ 90,000.00	\$ 94,000.00	\$ 90,000.00
Depreciation - Office/Admin	5025	\$ 44,000.00	\$ 38,000.00	\$ 85,000.00
<b>Total</b>		<b>\$ 821,800.00</b>	<b>\$ 890,600.00</b>	<b>\$ 993,750.00</b>
<b>Transportation</b>				
Contractor Management/Services	5104	\$ 78,000.00	\$ 83,000.00	\$ 88,000.00
Vehicle Operations	5105	\$ 1,280,000.00	\$ 1,221,000.00	\$ 1,285,000.00
Supplies	5106	\$ 15,000.00	\$ 11,500.00	\$ 15,000.00
Rent	5108	\$ 16,800.00	\$ 17,200.00	\$ 57,250.00
Salaries/Benefits	5109	\$ 348,000.00	\$ 350,000.00	\$ 376,500.00
Seasonal/Event Staff	5110	\$ 250,000.00	\$ 230,000.00	\$ 240,000.00
Signage/Street Improvements	5112	\$ 35,000.00	\$ 32,000.00	\$ 35,000.00
Trainings/Meetings	5113	\$ 9,000.00	\$ 7,000.00	\$ 7,000.00
Misc Expenses	5114	\$ 2,200.00	\$ 25,000.00	\$ 3,000.00
Transportation Command Center	5115	\$ 16,000.00	\$ 16,500.00	\$ 16,000.00
Travel/Entertainment	5116	\$ 8,000.00	\$ 3,800.00	\$ 7,500.00
Parking	5117	\$ 65,000.00	\$ 62,000.00	\$ 63,000.00
Depreciation - Transportation	5119	\$ 5,000.00	\$ 6,000.00	\$ 5,000.00
<b>Total</b>		<b>\$ 2,128,000.00</b>	<b>\$ 2,065,000.00</b>	<b>\$ 2,198,250.00</b>
<b>Registration</b>				
Contractor Fees/Services	5301	\$ 190,000.00	\$ 230,000.00	\$ 240,000.00

<b>Expense</b>	<b>Code</b>	<b>2025-26 Budget</b>	<b>2025-26 Forecast</b>	<b>2026-27 Budget</b>
Salaries/Benefits	5302	\$ 413,000.00	\$ 414,000.00	\$ 348,000.00
On-Site Building Registration	5303	\$ 115,000.00	\$ 120,000.00	\$ 124,000.00
Postage	5304	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Seasonal/Event Staff	5305	\$ 190,000.00	\$ 190,000.00	\$ 180,000.00
Registration Network	5306	\$ 12,500.00	\$ 12,500.00	\$ 13,000.00
Supplies	5307	\$ 60,000.00	\$ 70,000.00	\$ 80,000.00
Training/Meetings	5308	\$ 10,000.00	\$ 6,000.00	\$ 10,000.00
Equipment/Shipping	5313	\$ 20,000.00	\$ 16,000.00	\$ 5,000.00
Support Services	5314	\$ 23,000.00	\$ 30,000.00	\$ 23,000.00
Rent	5316	\$ 16,800.00	\$ 17,200.00	\$ 57,250.00
Travel/Entertainment	5317	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Depreciation - Registration	5318	\$ 45,000.00	\$ 60,000.00	\$ 60,000.00
<b>Total</b>		<b>\$ 1,157,300.00</b>	<b>\$ 1,227,700.00</b>	<b>\$ 1,202,250.00</b>
<b>Marketing</b>				
Printed Collateral/Signage	5401	\$ 160,000.00	\$ 128,000.00	\$ 110,000.00
Advertising - Print/Digital/Email	5403	\$ 430,000.00	\$ 416,000.00	\$ 410,000.00
Agency Fees/Creative	5405	\$ 681,000.00	\$ 681,000.00	\$ 681,000.00
Salaries/Benefits	5406	\$ 514,000.00	\$ 517,000.00	\$ 372,500.00
PR/ Freelance	5407	\$ 60,000.00	\$ 58,000.00	\$ 125,000.00
Postage	5408	\$ 65,000.00	\$ 50,000.00	\$ 60,000.00
Telemarketing	5409	\$ -	\$ -	
Media Center	5411	\$ 95,000.00	\$ 82,000.00	\$ 65,000.00
Travel/Entertainment	5413	\$ 13,000.00	\$ 8,000.00	\$ 13,000.00
Rent	5415	\$ 16,800.00	\$ 17,200.00	\$ 57,250.00
Photo/ Video	5417	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Industry Education	5418	\$ 30,000.00	\$ 16,000.00	\$ 5,000.00
Promotional Goods	5420	\$ 20,000.00	\$ 56,361.00	\$ 20,000.00
Website/App/Data/Analytics	5421	\$ 300,000.00	\$ 368,000.00	\$ 325,000.00
Mail House Services	5422	\$ 15,000.00	\$ 10,320.00	\$ 15,000.00
Database Management	5424	\$ 155,000.00	\$ 122,000.00	\$ 150,000.00
Sponsored Marketing	5427	\$ 90,000.00	\$ 75,000.00	\$ 75,000.00
Misc Expenses	5428	\$ 5,000.00	\$ 20,000.00	\$ 5,000.00
Sponsorship Expenses	5429	\$ 150,000.00	\$ 150,000.00	\$ 130,000.00
Depreciation - Marketing	5430	\$ 45,000.00	\$ 44,600.00	\$ 7,000.00
Strategic Growth	5431	\$ 200,000.00	\$ 210,000.00	\$ 205,000.00
Social Media	5432	\$ 5,000.00	\$ 3,000.00	\$ -

<b>Expense</b>	<b>Code</b>	<b>2025-26 Budget</b>	<b>2025-26 Forecast</b>	<b>2026-27 Budget</b>
Seasonal/Event Staff	5434	\$ 10,000.00	\$ 5,000.00	\$ 6,000.00
Trainings & Meetings	5435	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00
Sold Goods	5436	\$ 19,000.00	\$ 500.00	\$ -
<b>Total</b>		<b>\$ 3,111,800.00</b>	<b>\$ 3,069,981.00</b>	<b>\$ 2,869,750.00</b>
<b>Guest Services</b>				
Entertainment	5502	\$ 770,000.00	\$ 765,000.00	\$ 770,000.00
Salaries/Benefits	5503	\$ 226,500.00	\$ 227,500.00	\$ 356,000.00
Food/Beverage	5505	\$ 167,000.00	\$ 162,500.00	\$ 170,000.00
International Services	5507	\$ 41,500.00	\$ 45,000.00	\$ 33,000.00
On-site Buyer Services	5509	\$ 180,000.00	\$ 205,000.00	\$ 98,000.00
Logistics/Security	5512	\$ 215,000.00	\$ 221,000.00	\$ 135,000.00
Rent	5513	\$ 16,800.00	\$ 17,200.00	\$ 57,250.00
Depreciation - Guest Services	5514	\$ 120,000.00	\$ 118,000.00	\$ 105,000.00
Neighborhood Branding/Promotior	5515	\$ 90,000.00	\$ 89,000.00	\$ 94,000.00
Seasonal/Event Staff	5516	\$ 60,000.00	\$ 60,000.00	\$ 63,000.00
Trainings/Meetings	5517	\$ 10,000.00	\$ 7,000.00	\$ 10,000.00
Travel/Entertainment	5518	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Misc Expenses	5519	\$ 5,000.00	\$ 12,000.00	\$ 5,000.00
<b>Total</b>		<b>\$ 1,907,800.00</b>	<b>\$ 1,935,200.00</b>	<b>\$ 1,902,250.00</b>
Total Expense		\$ 9,126,700.00	\$ 9,188,481.00	\$ 9,166,250.00
Total Revenue		\$ 9,134,472.00	\$ 9,191,472.00	\$ 9,175,472.00
Surplus/Deficit		\$ 7,772.00	\$ 2,991.00	\$ 9,222.00

**Other (Non Recurring)**

COVID-19/SFRF	5900	\$ -	\$ -	\$ -
Diversity Equity Inclusion	5901	\$ -	\$ -	\$ -
Market District Infrastructure	5902	\$ 7,683,500.00	\$ -	\$ -
<b>Total</b>		<b>\$ 7,683,500.00</b>	<b>\$ -</b>	<b>\$ -</b>

Total Expense (Including Non Recurring)	\$ 16,810,200.00	\$ 9,188,481.00	\$ 9,166,250.00
Total Revenue	\$ 9,134,472.00	\$ 9,191,472.00	\$ 9,175,472.00
Surplus/Deficit	\$ (7,675,728.00)	\$ 2,991.00	\$ 9,222.00

\*\*The budget periods for non-recurring revenue are different from the period of expenditures as outlined in the grant agreements. This will result in significant revenue in one fiscal year for HPMA, and significant expenses in a subsequent year for HPMA.

# CITY OF HIGH POINT

## AGENDA ITEM



**TITLE:** Consideration of the FY 2026-2027 Budget and Annual Budget Ordinance for High Point Convention and Visitors Bureau, Inc. dba Visit High Point ("Visit High Point")

**FROM:**  
Stephen Hawryluk  
Budget and Performance Director

**MEETING DATE:**  
June 24, 2026

**PUBLIC HEARING:**  
No

**ADVERTISED DATE/BY:**  
N/A

- ATTACHMENTS:**
1. FY 2026-27 Budget Ordinance - Visit High Point
  2. FY 2026-27 Proposed Budget - Visit High Point
- 

**PURPOSE:** To approve the FY 2026-2027 Visit High Point budget, authorize the City Manager to execute a contract with Visit High Point for FY 2026-2027, and consideration of an ordinance to adopt the FY 2026-2027 annual budget ordinance for Visit High Point.

**BACKGROUND:** Visit High Point requests that the City Council approve its budget on an annual basis.

Staff from Visit High Point presented information on their proposed budget at the May 20, 2026, Budget Work Session.

**BUDGET IMPACT:** N/A

**RECOMMENDED ACTION REQUESTED:** City Council is requested to consider adoption of the FY 2026-2027 Budget and Annual Budget Ordinance for High Point Convention and Visitors Bureau, Inc. dba Visit High Point ("Visit High Point") and authorize the appropriate City Official(s) to execute all necessary documents.

**CITY OF HIGH POINT, NORTH CAROLINA**  
**Fiscal Year 2026-2027 Budget Ordinance**

BE IT ORDAINED BY THE CITY OF HIGH POINT, NORTH CAROLINA:

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

(1) That for said fiscal year there is hereby appropriated out of the SHOWROOM AND OCCUPANCY TAX FUND for allocation to High Point Convention and Visitors Bureau, Inc. and transfer to the General Debt Service Fund the following:

High Point Convention and Visitors Bureau, Inc.	\$ 2,400,000
Transfer to General Debt Service Fund	<u>250,000</u>
	<u>\$ 2,650,000</u>

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

Showroom and Occupancy Tax Fund	
Room Occupancy Tax	\$ 2,650,000
Total Revenues and Other Financing Sources	<u>\$ 2,650,000</u>

Section 3. Copies of this ordinance shall be furnished to the City Clerk and the Director of Financial Services to be kept on file by him for his direction in the collection and disbursement of City funds.

Section 4. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Adopted this 24th day of June, 2026.

\_\_\_\_\_  
Attest: Sandra Keeney  
City Clerk

VISIT HIGH POINT BUDGET

<u>No.</u>	<u>ITEM</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Approved Budget</u>	<u>DRAFT Budget</u> <u>5.1.2026</u>	<u>Amt Change</u> <u>from Amended</u> <u>FY 25-26 Budget</u>	<u>Amt Change</u> <u>from Amended</u> <u>FY 25-26 Budget</u> <u>% Change</u>
<b>INCOME</b>					
<b>OCCUPANCY TAX COLLECTION</b>					
4101.0	Transient Occupancy Tax	2,362,000	2,350,000	(12,000)	(1)
	<i>City of High Point's allocation of \$250,000 earmarked for Stadium debt (Year 9)</i>				
<b>OTHER INCOME</b>					
4102.0	Interest Income	18,420	18,000	(420)	(2)
4103.0	Other Income	6,680	7,000	320	5
4104.0	Rental Income - Tennants	41,000	60,000	19,000	46
4105.0	Income from Room Rental	1,165	1,500	335	29
4106.0	Sponsorship Revenue Earmarked for 501 c 3 Foundation Tourism Development	20,000	30,000	10,000	50
4107.0	Regional Preferred Member Revenue for Marketing	4,250	4,250	0	0
4111.0	ARPA Grant	150,000	0	(150,000)	(100)
4112.0	Event Income	214,000	304,500	90,500	42
4113.0	HP Branded Items	1,000	10,000	9,000	900
4114.0	Credit Cards Rewards and Credits	3,953	3,900	(53)	(1)
<b>TOTAL BUDGET</b>		<b>2,822,468</b>	<b>2,789,150</b>	<b>(33,318)</b>	<b>(1)</b>
	Total Restricted Income for 15% specific tourism related projects	103,784	102,500	(1,284)	(1)
	Total Restricted for ARPA Project	150,000	0	(150,000)	(100)
	Total Restricted Income EarMarked for DRIVE High Point Foundation (non-occ tax)	25,250	35,250	10,000	40
<b>INCOME for VHP OPERATIONAL BUDGET</b>		<b>2,647,218</b>	<b>2,753,900</b>	<b>106,682</b>	<b>4</b>

<u>No.</u>	<u>ITEM</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Approved Budget</u>	<u>DRAFT Budget</u> <u>5.1.2026</u>	<u>Amt Change</u> <u>from Amended</u> <u>FY 25-26 Budget</u>	<u>Amt Change</u> <u>from Amended</u> <u>FY 25-26 Budget</u> <u>% Change</u>
<b>EXPENSES</b>					
<b>ADMINISTRATIVE EXPENSES</b>					
5201.0	Salaries (8 full-time staff positions )	619,878	649,120	29,242	5
5202.0	Retirement (5% contribution + 1700 admin fee)	30,995	33,655	2,660	9
5203.0	Life/Hosp/Dent. Ins.	80,000	79,205	(795)	(1)
5204.0	Soc. Security	50,000	50,000	0	0
5205.0	Unemployment Ins.	1,800	2,800	1,000	56
<b>ADMINISTRATIVE EXPENSES TOTAL</b>		<b>782,673</b>	<b>814,780</b>	<b>32,107</b>	<b>4</b>
<b>OPERATING EXPENSES</b>					
5301.0	Memberships/Subscriptions	1,475	3,975	2,500	169
5302.0	Admin Travel/Meetings/Convention/PR	4,000	14,000	10,000	250
5303.0	General & Administrative Operations	187,724	202,675	14,951	8
5304.0	Postage/General	2,000	1,000	(1,000)	(50)
5306.0	Telephone	10,800	8,000	(2,800)	(26)
5307.0	Rent/Utilities	253,995	261,600	7,605	3
5308.0	Comm/Board Expenses	6,000	12,000	6,000	100
5309.0	Equipment	17,040	18,000	960	6
<b>OPERATING EXPENSES TOTAL</b>		<b>483,034</b>	<b>521,250</b>	<b>38,216</b>	<b>8</b>
5401.0	Direct Group Booking Advertising	10,000	3,000	(7,000)	(70)

<u>No.</u>	<u>ITEM</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Approved Budget</u>	<u>DRAFT Budget</u>	<u>Amt Change</u>	<u>Amt Change</u>
			<u>5.1.2026</u>	<u>from Amended</u>	<u>from Amended</u>
				<u>FY 25-26 Budget</u>	<u>FY 25-26 Budget</u>
					<u>% Change</u>
<b>5402.0</b>	<b>Convention Services</b>	209,200	212,000	2,800	1
5402.1	Convention Services, Registrars, etc.	12,700	20,000	7,300	57
5402.5	Event Booking Incentives	45,000	40,000	(5,000)	(11)
5402.7	HP Market Authority	150,000	150,000	0	0
5402.8	Partner Programming	1,500	2,000	500	33
5402.9	Special Services/Assessments	0	0	0	0
<b>5403.0</b>	<b>Entertainment</b>	400	400	0	0
<b>5404.0</b>	<b>Literature/Printing</b>	3,675	33,725	30,050	818
<b>5405.0</b>	<b>Memberships - Convention</b>	5,555	10,325	4,770	86
<b>5407.0</b>	<b>Special Promotional Projects</b>	83,730	84,880	1,150	1
<b>5408.0</b>	<b>Subscription/Publications</b>	280	280	0	0
<b>5409.0</b>	<b>Travel - Convention</b>	7,800	5,200	(2,600)	(33)
<b>5412.0</b>	<b>Audiovisuals</b>	8,000	8,000	0	0
<b>5413.0</b>	<b>Intern(s)/ Temp Labor</b>	15,200	12,000	(3,200)	(21)
	<b>DIRECT BOOKING PROMOTIONS EXPENSES TOTAL</b>	<b>343,840</b>	<b>369,810</b>	<b>25,970</b>	<b>8</b>
	<b><u>TOURISM PROMOTION EXPENSES</u></b>				
<b>5501.0</b>	<b>Advertising</b>	102,500	102,500	-	0
<b>5502.0</b>	<b>Audiovisuals</b>	8,000	7,000	(1,000)	(13)
<b>5503.0</b>	<b>Tourism - Literature/Printing</b>	41,925	61,375	19,450	46

<u>No.</u>	<u>ITEM</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Approved Budget</u>	<u>DRAFT Budget 5.1.2026</u>	<u>Amt Change from Amended FY 25-26 Budget</u>	<u>Amt Change from Amended FY 25-26 Budget % Change</u>
5504.0	Memberships/Subscriptions - Tourism	240	3,000	2,760	1150
5505.0	Postage - Tourism	26,500	33,000	6,500	25
5506.0	Special Projects	43,600	51,830	8,230	19
5507.0	Travel/Entertainment	500	500	0	0
5509.0	Visitor Information Center	30,150	30,500	350	1
5510.0	Advocacy	38,000	34,000	(4000)	(11)
5511.0	Marketing Tools	33,080	34,240	1,160	4
5512.0	Web	107,000	48,900	(58,100)	(54)
5513.0	Visitor Center Marketing	5,000	3,000	(2,000)	(40)
5514.0	Visitor Programming	7,840	1,300	(6,540)	(83)
5515.0	Tourism Research and Data	32,300	33,845	1,545	5
<b>TOURISM PROMOTIONS EXPENSES TOTAL</b>		<b>476,635</b>	<b>444,990</b>	<b>(31,645)</b>	<b>(7)</b>
6004.0	Strategic Events/Citywide/Festivals/Spectator Events	209,470	279,070	69,600	33
<b>MARKETING AND EVENTS PROMOTION EXPENSES TOTAL</b>		<b>1,029,945</b>	<b>1,093,870</b>	<b>63,925</b>	<b>6</b>
<b>TOTAL EXPENSES BEFORE TOURISM PROJECT EXPENSES</b>		<b>2,295,652</b>	<b>2,429,900</b>	<b>134,248</b>	<b>6</b>
<b><u>TOURISM PROJECT EXPENSES</u></b>					
5800.1	Earmarked for VHP Sponsorship/ Grants/Specific Projects	92,675		(92,675)	(100)
	Reserve Earmarked for DRIVE High Point Foundation (50%)	25,250	35,250	10,000	40

<u>No.</u>	<u>ITEM</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 25-26</u>	<u>FY 25-26</u>
		<u>Approved Budget</u>	<u>DRAFT Budget 5.1.2026</u>	<u>Amt Change from Amended FY 25-26 Budget</u>	<u>Amt Change from Amended FY 25-26 Budget % Change</u>
	Winter Glow at the Point Project	401,956	299,000	(102,956)	(26)
5800.5	Reserve Earmarked for Autism Certification Grants (CAD)	6,935	-	(6,935)	(100)
<b>TOTAL PROJECT EXPENSES</b>		<b>526,816</b>	<b>334,250</b>	<b>(192,566)</b>	<b>(37)</b>
<b>TOTAL EXPENSES</b>		<b>2,822,468</b>	<b>2,764,150</b>	<b>(58,318)</b>	<b>(2)</b>
<b>Subtotal of Income over Expenses</b>		<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
<b>Earmarked for Reserves</b>		<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
<b>Total Earmarked for Reserves</b>		<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
<b>Excess of Income over Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>