

TOWN OF LEWISVILLE



FY 2024-2025
TOWN COUNCIL
BUDGET WORKSHOP



Town of Lewisville Fiscal Year 2024-2025 Budget

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Section A

Budget Message



April 11, 2024

To: Mayor Mike Horn
Mayor Pro Tempore Melissa Hunt
Council Member Ivan Huffman
Council Member William "Monte" Long
Council Member Julia Puckett
Council Member Ken Sadler
Council Member Jane Welch

Subject: Fiscal Year 2024-2025 Budget Message

The Honorable Mayor and Members of the Town Council:

Executive Summary

As Interim Town Manager, I am pleased to present the proposed General Fund budget of \$7,232,783 for fiscal year 2024-2025. The budget as proposed includes a proposed property tax increase from 17.7 cents per \$100 of valuation to 21.7 cents per \$100 of valuation. This represents an increase of 4 cents. This budget shows an increase in the General Fund budget from the previous year budget, as adopted for July 1, 2023, of \$1,019,406 or 16.4%. This budget as proposed is balanced with \$398,478 in fund balance from the General Fund. This fund balance appropriation represents the costs associated with projects that are not recurring operational costs.

The estimated tax base for the Town, as of March 1, 2024, is \$1,770,509,128 producing estimated Ad Valorem tax revenue of \$3,765,165 with one cent of the tax rate generating approximately \$173,510.

The Town of Lewisville also collects a levy for a municipal service district. The current tax rate is 5 cents per \$100 of valuation. The proposed tax rate for the municipal service district for fiscal year 2024-2025 is 10 cents per \$100 valuation which represents an increase of 5 cents per \$100 of valuation.

The Town Council has been diligent and used sound financial planning to continue its commitment to the residents of Lewisville to provide a high standard of services. The Town of Lewisville stays committed to the continuation of all of its existing services for the upcoming fiscal year including, but not limited to, parks & recreation, community events, community policing, public works, planning & zoning, finance, administration, residential garbage pick-up &

recycling, stormwater management, and road paving & maintenance.

The Economy

Inflation, which appeared to be slowing in late 2023, remains elevated above the Federal Reserve's 2% target. For March, 2024, the Consumer Price Index for All Urban Consumers (CPI-U) increased 3.5% from March, 2023. High levels of inflation in recent years are one reason that local sales tax revenue, which is the Town's second largest revenue source, have increased significantly. Buoyed by factors including stimulus checks provided directly to consumers, enhanced and extended unemployment benefits, and rising inflation, local governments saw months of double-digit growth in sales tax revenues year-over-year in 2021 and 2022. That run is over. A slowdown began at the end of fiscal year 2022-2023 and has become more pronounced in the first half of fiscal year 2023-2024, with year-over-year growth hovering around 1.39% seven months into the 2023-2024 fiscal year. As such, the Town of Lewisville anticipates very modest growth in this revenue source for fiscal year 2024-2025.

The Town's largest expense is our contract for solid waste and recycling collection. This contract was renegotiated for a new 5-year period to begin July 1, 2024. The renewal terms yielded a cost of increase of approximately \$648,000 or 68% for fiscal year 2024-2025 compared to fiscal year 2023-2024. Of the 4-cent increase in the property tax rate included in this proposed budget for the General Fund, 3 cents are necessary to fund the increase in the cost of this service to the Town's residents.

The Town's second largest expense is our contract with the Forsyth County Sheriff's Department for our community policing program. The contract for fiscal year 2024-2025 is increasing approximately \$191,000 or 24%. Of the 4-cent increase in the property tax rate included in this proposed budget for the General Fund, 1 cent is necessary to fund the increase in the cost of the community policing program for the Town.

In projecting revenues for the 2024-2025 budget, we have followed the guidance of the North Carolina League of Municipalities (NCLM) along with their researchers and economists. They have provided their most conservative projections for how our municipal revenues will emerge in the new fiscal year. While economists increasingly worry about a potential recession, the NCLM reports that North Carolina remains resilient and in a better position to weather economic storms compared to the United States as a whole.

Willow Run Municipal Service District

The proposed budget for the Municipal Service District includes a property tax rate increase from 5 cents per \$100 of valuation to 10 cents per \$100 of valuation. This represents a tax increase of 5 cents per \$100 of valuation. In the current fiscal year, it has been determined that significant repair work is needed on one of the dams within the District. The MSD's fund balance is currently insufficient to pay for the repairs and it is necessary for them to borrow approximately \$263,827 from the General Fund to cover the cost of the repairs. In order to reimburse the General Fund in future years while still funding their current operating expenses, it is deemed necessary to increase the MSD's property tax rate for FY 2024-2025. The proposed budget for the General Fund includes this \$263,827 transfer to the Willow Run MSD Special Revenue Fund to finance the repairs.

Capital Reserve Funds

At the Town Council planning session, recently held on February 17, Council re-affirmed its desire to proactively support key projects ranging from recreation enhancements at Jack Warren Park to road & sidewalk improvements throughout the Town. To help fund these projects, the Town has accumulated the following amounts in its capital reserve funds.

Capital Reserve Funds

Sidewalks, Bike Paths, and Greenways	\$1,370
Municipal Buildings/Land	\$140,682
Public Works Facility	\$890,249
Parks & Recreation	\$58,737

As part of the proposed budget for fiscal year 2024-2025, it is proposed that all General Fund contributions to these capital reserves be suspended.

Capital Project Ordinances

The Capital Project Ordinances and Grant Project Ordinances that remain in the budget during Fiscal Year 2024-2025 are as follows.

Active Projects

Gateway Project
Community Center
Roundabout at Lewisville-Vienna Road and Robinhood Road
Jack Warren Park Improvements
Lewisville-Vienna Multipurpose Path
Shallowford Road CMAQ Sidewalk
Great Wagon Road Improvements
American Rescue Plan Act Special Revenue Fund

Transportation Projects

The Town anticipates that construction will conclude on the Gateway Project in the current fiscal year. This project is a roadway project to make improvements from the Highway 421 Interchange on Williams Road with improvements continuing on Williams Road between the interchange and the roundabout at Shallowford Road and Williams Road. The Town has been awarded federal STP-DA & STBG-DA funding of \$2,883,207 to be used on the project that has an estimated cost of approximately \$4,094,109. The Town contribution to this project is estimated at \$1,210,902.

The Town will begin the construction phase of the roundabout project at Robinhood Road and Lewisville-Vienna Road in fiscal year 2024-2025. This project is the construction of a single-lane roundabout at Robinhood Road and Lewisville-Vienna Road. The project will include necessary sidewalk connections at the roundabout along with streetscape work, lighting, and landscaping. The Town has been awarded federal STP-DA funding of \$2,241,188 to be used on the project that has a current budget of \$2,801,485. The local match for this project is estimated at \$560,297.

The Town has also been awarded funding for a CMAQ (Congestion Mitigation & Air Quality) project to extend the sidewalk along Lewisville-Vienna Road from Riverwood Drive to Robinhood Road. The Town has been awarded CMAQ funding of \$1,413,162 to be used on the project that has a current budget of \$1,766,453. The Town contribution to this project is estimated at \$353,291.

The Town has also been awarded funding for a CMAQ project for sidewalk improvements along Shallowford Road. The Town has been awarded CMAQ funding of \$1,051,734 to be used on the project that has a current budget of \$1,446,134. The local match for this project is estimated at \$394,400.

Parks and Recreation Improvements

The Town has been awarded \$230,940 from the North Carolina Parks and Recreation Trust Fund for improvements at Jack Warren Park to include a disc golf course, an amphitheater, and walking trails. The project has a budget of approximately \$520,645. The Town contribution to this project is estimated at \$289,705.

Great Wagon Road

In 2017, the Town Council learned that the NC Department of Transportation planned to assume financial responsibility for the remaining work to be done on the Great Wagon Road to include design, right-of-way, and construction. As construction of the Great Wagon Road progresses, we anticipate that the Town of Lewisville will participate financially with the NC Department of Transportation on improvements such as street trees, streetlights, and expansion of the width of the sidewalk. The Town currently has \$1,924,546 in a capital project fund to pay for future expenditures related to the Great Wagon Road.

Planning

Town Council previously authorized Town staff and the Planning Board to start the process of updating the Town's Unified Development Ordinance. The budget proposed for Fiscal Year 2024-2025 contains funding to facilitate this work, including performance of professional services by a third-party consultant. Project completion is expected during the upcoming fiscal year.

Conclusion

I would like to express my sincere gratitude to the Mayor and Town Council for their vision and guidance as we worked to develop a budget that would provide resources to implement their policies and address community needs. I would also like to convey my appreciation for the many members of the community who have shared their thoughts and ideas, including those serving on the Town's advisory boards and committees. Next, this budget could not have been prepared without the diligent efforts of the Town's department heads and key team members. Finally, I would like to thank the entire team here at the Town for their hard work and dedication in serving the people of the Town of Lewisville.

Respectfully,



Stacy Tolbert
Interim Town Manager

Section B
General Fund Revenues

TOWN OF LEWISVILLE
General Fund Revenues

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Manager Estimated	2023-2024 Budget vs 2024-2025 Manager Estimated	% Change
Ad Valorem Revenue								
10-00-3100-1000	Ad Valorem Levy	\$ 3,011,079.31	\$ 2,879,926.00	\$ 2,988,220.00	\$ 3,075,630.00	\$ 3,765,165.00	\$ 776,945.00	26.00%
10-00-3130-1000	Penalties & Interest	6,995.77	4,000.00	5,000.00	5,000.00	5,000.00	-	0.00%
	Total Ad Valorem Revenue	<u>3,018,075.08</u>	<u>2,883,926.00</u>	<u>2,993,220.00</u>	<u>3,080,630.00</u>	<u>3,770,165.00</u>	<u>776,945.00</u>	<u>25.96%</u>
Sales and Use Tax Revenue								
10-00-3230-1000	Sales & Use Tax - Art 39	515,008.27	455,860.00	542,660.00	529,945.00	541,605.00	(1,055.00)	(0.19%)
10-00-3231-1000	Sales & Use Tax - Art 40	242,803.95	204,240.00	247,820.00	249,845.00	255,345.00	7,525.00	3.04%
10-00-3232-0000	Sales & Use Tax - Art 42	248,371.71	219,430.00	262,285.00	255,575.00	261,200.00	(1,085.00)	(0.41%)
10-00-3233-0000	Sales & Use Tax - Old Art 44	13.01	-	-	-	-	-	-
10-00-3233-0001	Hold Harmless-Replace Art 44	219,753.73	177,750.00	220,005.00	226,130.00	231,105.00	11,100.00	5.05%
	Total Sales and Use Tax Revenue	<u>1,225,950.67</u>	<u>1,057,280.00</u>	<u>1,272,770.00</u>	<u>1,261,495.00</u>	<u>1,289,255.00</u>	<u>16,485.00</u>	<u>1.30%</u>
Other State Shared Revenues								
10-00-3322-2000	Alcoholic Beverage Tax	60,932.69	54,295.00	56,825.00	52,465.00	54,300.00	(2,525.00)	(4.44%)
10-00-3324-2000	Electricity Sales Tax	456,781.64	440,400.00	448,835.00	468,200.00	474,290.00	25,455.00	5.67%
10-00-3326-0000	Sales Tax on Piped Natural Gas	26,005.05	19,275.00	30,280.00	21,770.00	24,705.00	(5,575.00)	(18.41%)
10-00-3327-0000	Telecommunications Sales Tax	22,678.28	23,790.00	19,935.00	20,480.00	18,740.00	(1,195.00)	(5.99%)
10-00-3327-0001	Video Programming Sales Tax	123,054.57	127,285.00	122,030.00	119,485.00	115,780.00	(6,250.00)	(5.12%)
10-00-3342-0000	Solid Waste Disposal Tax	10,837.98	10,480.00	11,025.00	10,750.00	10,955.00	(70.00)	(0.63%)
	Total Other State Shared Revenues	<u>700,290.21</u>	<u>675,225.00</u>	<u>688,930.00</u>	<u>693,150.00</u>	<u>698,770.00</u>	<u>9,840.00</u>	<u>1.43%</u>
Powell Bill Revenue								
10-00-3330-3000	Powell Bill Revenue	386,260.27	385,357.00	386,550.00	427,558.00	466,430.00	79,880.00	20.66%
	Total Powell Bill Revenue	<u>386,260.27</u>	<u>385,357.00</u>	<u>386,550.00</u>	<u>427,558.00</u>	<u>466,430.00</u>	<u>79,880.00</u>	<u>20.66%</u>
ABC Board Revenue								
10-00-3321-2000	ABC Board Revenue	260,079.00	212,084.00	212,000.00	273,785.00	273,785.00	61,785.00	29.14%
	Total ABC Board Revenue	<u>260,079.00</u>	<u>212,084.00</u>	<u>212,000.00</u>	<u>273,785.00</u>	<u>273,785.00</u>	<u>61,785.00</u>	<u>29.14%</u>

**TOWN OF LEWISVILLE
General Fund Revenues**

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Manager Estimated	2023-2024 Budget vs 2024-2025 Manager Estimated	% Change
Occupancy Tax Revenue								
10-00-3320-2000	Occupancy Tax	56,926.09	47,150.00	50,000.00	53,510.00	50,000.00	-	0.00%
	Total Occupancy Tax Revenue	<u>56,926.09</u>	<u>47,150.00</u>	<u>50,000.00</u>	<u>53,510.00</u>	<u>50,000.00</u>	<u>-</u>	<u>0.00%</u>
Investment Income								
10-00-3831-8000	Invest Income - NCCMT Govt Fd	129,715.58	-	80,000.00	162,425.00	156,000.00	76,000.00	95.00%
10-00-3832-8000	Invest Income - NCCMT Powell Bill	19,291.69	50.00	7,000.00	42,535.00	36,000.00	29,000.00	414.29%
10-00-3833-8000	Invest Income - Truist Bank Savings	5.93	300.00	-	-	-	-	-
	Total Investment Income	<u>149,013.20</u>	<u>350.00</u>	<u>87,000.00</u>	<u>204,960.00</u>	<u>192,000.00</u>	<u>105,000.00</u>	<u>120.69%</u>
Miscellaneous Income								
10-00-3125-0001	Application Fee - Peddler Permits	-	-	-	20.00	-	-	-
10-00-3290-1000	Gas Tax Refund	287.43	200.00	300.00	200.00	200.00	(100.00)	(33.33%)
10-00-3328-0000	Temporary Sign Permits	-	-	-	35.00	-	-	-
10-00-3329-0000	Storm Water Plan Review Fees	3,597.20	3,000.00	3,000.00	362.00	3,000.00	-	0.00%
10-00-3343-4002	Galloway Community Center Rentals	4,075.00	500.00	2,000.00	2,405.00	2,500.00	500.00	25.00%
10-00-3343-4003	Shallowford Square Pavilion Rentals	1,700.00	750.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-00-3343-4004	Jack Warren Park Pavilion Rentals	3,690.00	3,080.00	3,500.00	3,500.00	4,000.00	500.00	14.29%
10-00-3343-4005	Mary Alice Warren Community Ctr Rentals	70,886.45	60,600.00	70,000.00	70,000.00	70,000.00	-	0.00%
10-00-3352-4000	Planning & Developer Fees	13,950.00	7,000.00	7,000.00	7,925.00	7,000.00	-	0.00%
10-00-3839-8000	Miscellaneous Revenue	48,689.26	4,000.00	4,000.00	5,191.00	5,000.00	1,000.00	25.00%
10-00-3839-8002	Insurance Recoveries	13,974.09	-	-	6,291.00	-	-	-
10-00-3839-8003	Electric Vehicle Charging Stations	-	-	-	760.00	1,200.00	1,200.00	-
10-00-3841-8000	Memorials	550.00	-	-	-	-	-	-
	Total Miscellaneous Income	<u>161,399.43</u>	<u>79,130.00</u>	<u>90,800.00</u>	<u>97,689.00</u>	<u>93,900.00</u>	<u>3,100.00</u>	<u>3.41%</u>
Transfer from ARPA Special Revenue Fund								
10-00-3980-0001	Transfer from ARPA Special Revenue Fd	1,105,602.57	-	-	1,371,535.00	-	-	-
	Total Transfer from ARPA Spec Rev Fd	<u>1,105,602.57</u>	<u>-</u>	<u>-</u>	<u>1,371,535.00</u>	<u>-</u>	<u>-</u>	<u>-</u>

**TOWN OF LEWISVILLE
General Fund Revenues**

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Manager Estimated	2023-2024 Budget vs 2024-2025 Manager Estimated	% Change
Appropriated Fund Balance								
10-00-3990-9000	Appropriation from Fund Balance	-	7,232,903.98	1,090,701.10	-	398,478.00	(692,223.10)	(63.47%)
	Total Appropriated Fund Balance	-	7,232,903.98	1,090,701.10	-	398,478.00	(692,223.10)	(63.47%)
	Total Revenues	<u>\$ 7,063,596.52</u>	<u>\$ 12,573,705.98</u>	<u>\$ 6,871,971.10</u>	<u>\$ 7,464,312.00</u>	<u>\$ 7,232,783.00</u>	<u>\$ 360,811.90</u>	5.25%

General Fund Revenues

Ad Valorem Revenue

- To assist the Town with the preparation of the budget, Forsyth County provides the Town with preliminary estimates of the property valuation by March 1st.
- The March 1st estimate is \$1,770,509,128 for the 2024-2025 budget year (\$1,722,712,574 was the estimate used in the 2023-2024 budget year).
- Based on this estimate, the Town’s valuation has increased \$47,796,554 or 2.77%.
- The budget as proposed contains a property tax rate of 21.7 cents per \$100 of valuation. This represents a 4-cent tax increase over the current rate of 17.7 cents in FY 2023-2024.
- Following is a history of the tax rates for the Town of Lewisville.

Fiscal Year Ended June 30	Property Tax Rate	Fiscal Year Ended June 30	Property Tax Rate
2001	\$ 0.110	2013	\$ 0.177
2002	\$ 0.110	2014	\$ 0.177
2003	\$ 0.195	2015	\$ 0.177
2004	\$ 0.195	2016	\$ 0.177
2005	\$ 0.195	2017	\$ 0.177
2006	\$ 0.177	2018	\$ 0.177
2007	\$ 0.177	2019	\$ 0.177
2008	\$ 0.177	2020	\$ 0.177
2009	\$ 0.177	2021	\$ 0.177
2010	\$ 0.177	2022	\$ 0.177
2011	\$ 0.177	2023	\$ 0.177
2012	\$ 0.177	2024	\$ 0.177

- The budgeted property tax revenue is calculated assuming a collection rate of 98%.
- Budgeted Ad Valorem for 2024-2025 is \$3,765,165 (an increase of \$776,945 or 26% from the 2023-2024 budget).
- See **Section C** of this book for more information about the proposed property tax increase of 4 cents.

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
Ad Valorem Revenue						
10-00-3100-1000	Ad Valorem Levy	\$ 3,011,079.31	\$ 2,879,926.00	\$ 2,988,220.00	\$ 3,075,630.00	\$ 3,765,165.00
10-00-3130-1000	Penalties & Interest	6,995.77	4,000.00	5,000.00	5,000.00	5,000.00
Total Ad Valorem Revenue		\$ 3,018,075.08	\$ 2,883,926.00	\$ 2,993,220.00	\$ 3,080,630.00	\$ 3,770,165.00

Sales and Use Tax Revenue

- Local sales tax revenue is the Town’s second largest revenue source and the one that most closely fluctuates with the health of the economy.
- Inflation, which appeared to be slowing in late 2023, remains elevated above the Federal Reserve’s 2% target. For February, 2024 the Consumer Price Index for All Urban Consumers (CPI-U) increased 3.2% from February, 2023. For March, 2024 the CPI-U increased 3.5% from March, 2023. High levels of inflation in recent years are one reason that local sales tax revenue has increased significantly. However, sales tax collections are leveling off.
- It appears that the post-pandemic boom in sales tax revenue has come to an end. Buoyed by factors including, but not limited to, stimulus checks provided directly to consumers, enhanced and extended unemployment benefits, changes in consumer behavior, and rising inflation, local governments saw months of double-digit growth in sales tax revenues year-over-year in 2021 and 2022. That run is over. A slowdown began to take shape at the end of FY 2022-2023 and has become more pronounced in the first half of FY 2023-2024 with year-over-year growth hovering around 2.5% for the first six months of the fiscal year for the State as a whole.
- Collections for the Town of Lewisville are up only 1.39% for the first 7 months of FY 2023-2024.
- **Taking all of these factors into consideration, the North Carolina League of Municipalities (NCLM) is projecting that FY 2023-2024 sales tax collections will finish 2.9% higher than the previous year.**
- **The national economy has remained more resilient than many had anticipated and fears of a recession have eased. NC remains strong and, in a better position to weather economic storms compared to the United States as a whole. Current signs point to a potential slowdown in sales tax growth rather than a reduction in collections. Thus, the NCLM projects that sales tax collections will grow by 2.2% in FY 2024-2025.**
- **In order to budget for sales tax collections, we will follow the NCLM’s lead and project that FY 2023-2024 collections will end with 2.9% growth year-over-year and that FY 2024-2025 will end with a growth of 2.2%.**

Breakdown of Local Sales Tax Revenue		
Article	Sales Tax Rate	Allocation Method from the State to the Counties
Article 39	1.0%	Allocation to the counties is based on "point of delivery"; the County distributes to municipalities based on one of two methods (1) per capita or (2) proportion of ad valorem tax levy
Article 40	0.5%	Allocation is on a per capita basis among the counties that have levied the tax.
Article 42	0.5%	Allocation to the counties is based on "point of delivery".
Total County Local Sales Tax	2.0%	

City Hold Harmless: In 2001 the General Assembly gave each county authority to levy a .5% local option sales tax (Article 44). In 2007, the General Assembly passed legislation to have the State assume county Medicaid costs, eliminate the Article 44 local sales tax, and raise the State tax rate commensurately. Effective October 1, 2008, the State took over ¼ cent of the Article 44 local option sales tax and effective October 1, 2009, the State took over the remaining ¼ cent of the local option sales tax. Because the assumption of Medicaid costs did not benefit municipalities, the 2007 legislation provided for municipalities to be completely reimbursed for the loss of the Article 44 taxes through a “City Hold Harmless” payment. The City Hold Harmless payment is calculated and distributed monthly and is equal to 150% of the non-food sales and use tax revenue allocated to the municipality under Article 40 for the month minus 25% of the amount of non-food sales and use tax revenue allocated under Article 39 for the month. The payment is calculated to compensate for both the loss of the Article 44 tax and the change in the distribution of the Article 42 from per capita to point of delivery.

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
Sales and Use Tax Revenue						
10-00-3230-1000	Sales & Use Tax - Art 39	\$ 515,008.27	\$ 455,860.00	\$ 542,660.00	\$ 529,945.00	\$ 541,605.00
10-00-3231-1000	Sales & Use Tax - Art 40	242,803.95	204,240.00	247,820.00	249,845.00	255,345.00
10-00-3232-0000	Sales & Use Tax - Art 42	248,371.71	219,430.00	262,285.00	255,575.00	261,200.00
10-00-3233-0000	Sales & Use Tax - old Art	13.01	-	-	-	-
10-00-3233-0001	Hold Harmless Sales Tax Replace Art 44	219,753.73	177,750.00	220,005.00	226,130.00	231,105.00
Total Sales and Use Tax Revenue		\$1,225,950.67	\$1,057,280.00	\$1,272,770.00	\$ 1,261,495.00	\$ 1,289,255.00

Other State Shared Revenues

Alcoholic Beverages Tax Revenue

- The Alcoholic Beverages Tax is an excise tax paid by the producers of alcohol based on their sales of alcohol in NC.
- A portion of the tax collected is distributed by the NC Department of Revenue (NCDOR) to municipalities and counties based on the population of the cities and the unincorporated areas of the counties.
- 61.71 cents per gallon on the sale of beer
26.34 cents per liter on the sale of unfortified wine
29.34 cents per liter on the sale of fortified wine
- The Towns and counties only receive 1 distribution per year and it is received in May.
- **The Town of Lewisville has yet to receive their distribution for the current fiscal year. After consulting with the NC Department of Revenue, the NCLM projects that FY 2023-2024 will decrease by 13.9%. This would represent the largest year-over-year decrease in at least a decade and the reason is uncertain. National data indicates that adults are drinking alcohol at roughly the same rate as in previous years. As different types of alcohol are taxed at different rates, it could be that changing preferences are impacting this revenue source.**
- In recent years, declines in this revenue source have been most commonly followed by an increase in the subsequent year. Despite the significant decline in FY 2023-2024, the NCLM is projecting that revenues will rebound by 3.5% in FY 2024-2025.
- **Accordingly, the Town will follow the NCLM's projections that beer and wine tax collections will decrease 13.9% in FY 2023-2024 and increase by 3.5% in FY 2024-2025.**

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
10-00-3322-2000	Beer & Wine Tax	\$ 60,932.69	\$ 54,295.00	\$ 56,825.00	\$ 52,465.00	\$ 54,300.00

Other State Shared Revenues (continued)

Electricity Sales Tax Revenue

- A 7% general sales tax is levied on the sale of electricity and of the amount collected, 44% is allocated to municipalities. Each city receives a franchise tax share and an ad valorem share of the proceeds. The franchise tax share is equivalent to the electricity franchise tax distribution that each city received at its quarterly distribution in FY 2013-2014. If there is insufficient revenue to provide this then every municipality’s distribution will be reduced proportionally. If there is excess sales tax revenue then each city will receive an ad valorem share distributed based on ad valorem levied.
- Rather than the economy, the following factors tend to influence the sales tax revenue generated from electricity sales: policy changes, energy prices, the weather, and changing technologies.
- **The Energy Information Administration (EIA) projects electricity prices in the South Atlantic to decline from the current year’s rates for much of the next fiscal year. The NCLM projects that statewide electricity sales tax revenue for FY 2023-2024 will end 2.5% higher than the previous year.**
- **The League further projects growth in this revenue source to continue and projects that electricity sales tax revenue will increase by 1.3% in FY 2024-2025.**
- **Accordingly, the Town will follow the League’s projections that the electricity sales tax revenue will increase 2.5% in FY 2023-2024 and increase 1.3% in FY 2024-2025.**

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
10-00-3324-2000	Electricity Sales Tax	\$456,781.64	\$440,400.00	\$448,835.00	\$468,200.00	\$474,290.00

Other State Shared Revenues (continued)

Piped Natural Gas Sales Tax Revenue

- A 7% general sales tax is levied on the sale of piped natural gas and of the amount collected, 20% is allocated to municipalities. Each city receives an excise tax share and an ad valorem share of the proceeds. The excise tax share is equivalent to the piped natural gas excise tax distribution that each city received at its quarterly distribution in FY 2013-2014. If there is insufficient revenue to provide this then every municipality's distribution will be reduced proportionally. If there is excess sales tax revenue then each municipality will receive an ad valorem share distributed based on ad valorem levied.
- Price and consumption (largely driven by the weather) are the main factors affecting the distribution.
- **Unpredictable weather patterns make forecasting this revenue source difficult. Information from the Energy Information Administration indicates that natural gas prices in the South Atlantic are forecasted to decrease in the coming year before rising slightly in subsequent months. Thus, the NCLM projects a 16.3% decrease in FY 2023-2024. The last year-over-year decrease in natural gas revenues was followed by a large increase in the following year. Based on past experience, the NCLM projects an increase of 13.5% in FY 2024-2025.**
- **The Town is following the NCLM and projecting a 16.3% decrease in piped natural gas sales tax revenue for FY 2023-2024 and an increase of 13.5% in FY 2024-2025.**

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
10-00-3326-0000	Sales Tax on Piped Natural Gas	\$ 26,005.05	\$ 19,275.00	\$ 30,280.00	\$ 21,770.00	\$ 24,705.00

Other State Shared Revenues (continued)

Telecommunications Sales Tax Revenue

- An 8% sales tax is levied on the gross receipts of telephone companies. Of this amount the NCDOR must distribute 18.7% minus \$2,620,948.
- For Town's incorporated on or before July 1, 2001, the distribution of this revenue is based on each municipalities' past share of the old telephone franchise tax.
- There has been a steady decline in this revenue source since 2008 partly due to customers going solely with mobile phones and canceling their landline phone service. Even AARP is encouraging their members to cancel their landlines in an effort to save money.
- Data from the Centers for Disease Control (CDC) continues to show that the vast majority of adults in various age groups live in wireless-only households, and the percentage continues to creep upward with every data release.
- **Given the decline in telecommunications sales tax revenue through the first 2 quarters of the current fiscal year, the NCLM expects that revenues for the 2023-2024 year will finish 9.7% less than revenues from the prior year.**
- **The NCLM is projecting that this trend will continue and is projecting a decline in telecommunications sales tax of 8.5% in FY 2024-2025.**
- **The Town will follow the NCLM and their projections that this revenue source will decline 9.7% in FY 2023-2024 and further decline 8.5% in FY 2024-2025.**

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
10-00-3327-0000	Telecommunications Sales Tax	22,678.28	23,790.00	19,935.00	20,480.00	18,740.00

Other State Shared Revenues (continued)

Video Programming Sales Tax Revenue

- There has been an overall decline in the past few years in the sales tax collected on video programming as cable TV customers cut the cord in favor of streaming services.
- **The number of customers abandoning traditional cable services in favor of more streaming options continues to increase. Accordingly, the NCLM is projecting that the sales tax revenue from Video Programming will decline by 2.9% in FY 2023-2024.**
- **The NCLM projects further decline of 3.1% in FY 2024-2025.**
- **The Town has followed the NCLM’s projections that video programming sales tax will decline 2.9% in FY 2023-2024 and decline further by 3.1% in FY 2024-2025.**

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
10-00-3327-0001	Video Programming Sales Tax	\$ 123,054.57	\$ 127,285.00	\$ 122,030.00	\$ 119,485.00	\$ 115,780.00

Other State Shared Revenues (continued)

Solid Waste Disposal Tax Revenue

- The State levies a \$2 per ton “tipping tax” on municipal solid waste and construction and demolition debris that is deposited in a landfill in the State, or transferred at a transfer station for disposal outside the State.
- Municipalities and counties receive 18.75% of the tax, with the revenue distributed on a per capita basis. The funds are restricted for solid waste management programs and services.
- The health of the construction sector tends to be a contributing factor to solid waste revenue.
- A survey earlier this year from the Carolinas Chapter of the Associated General Contractors of America showed a largely positive outlook in the construction industry, although NC contractors were more pessimistic than their national counterparts in the areas of multifamily residential, retail, and private office construction. Public projects and a rebound in single-family homebuilding are expected to counteract these concerns.
- **Given the results of the above mentioned survey and collections for the first two quarters of the current fiscal year, the NCLM projects total solid waste disposal tax revenue to decrease in FY 2023-2024 by .8%.**
- **The NCLM further projects that solid waste tax distributions for 2024-2025 will increase 1.9%.**
- **The Town has followed the NCLM’s projections and has budgeted that the solid waste disposal tax revenue for FY 2023-2024 will decline by .8% and for FY 2024-2025 will grow by 1.9%.**

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
10-00-3342-0000	Solid Waste Disposal Tax	\$ 10,837.98	\$ 10,480.00	\$ 11,025.00	\$ 10,750.00	\$ 10,955.00

Other State Shared Revenues (continued)

Powell Bill Revenue

- To qualify for Powell Bill funds, a municipality must maintain public streets within its jurisdiction that are not a part of the State highway system.
- Powell Bill money is primarily restricted to the resurfacing of Town streets but may also be used to maintain and repair streets, including bridges, curbs, gutters, and sidewalks.
- Prior to 2015-2016, the Powell Bill distribution had been tied to the State’s motor fuels tax.
- Now Powell Bill is an appropriation of funds by the NC General Assembly.
- 75% of the appropriation is allocated based on population and the remaining 25% is allocated based on the number of town-maintained street miles in each municipality.
- The total Powell Bill funding from the State is \$170,375,000 for FY 2023-2024. It is scheduled to increase in the State’s budget to \$185,875,000 in FY 2024-2025. This represents a 9.10% increase.
- $\$25.75 \times 13,585 \text{ population} = \$349,813.75$
 $\$2,049.14 \times 56.91 \text{ miles} = \$116,616.56$
 Budget for 2024-2025 = \$466,430.31

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
10-00-3330-3000	Powell Bill Revenue	\$ 386,260.27	\$ 385,357.00	\$ 386,550.00	\$ 427,558.00	\$ 466,430.00

ABC Board Revenue

- This revenue source is a distribution of profits from the Triad Municipal Alcoholic Beverage Control Board.
- ABC Store profits are distributed according to the following formula. The profit for each store is calculated as store sales minus direct store expenses. Then overhead expenses (administrative, warehousing, delivery, etc.) of the ABC Board are allocated to each store based on sales for each store. The resulting amount is the profit for each store and the amount distributed to the related municipality.
- ABC Board revenue has steadily grown each year over the last several years.
- Alcohol sales tend to be fairly recession proof. The Town saw record level increases in this revenue source during the pandemic. ABC Board revenue increased 11.5% from the 2021-2022 year to the 2022-2023 year. Revenues appear to be on the rise during the current fiscal year 2023-2024. Revenues for the first two quarters of FY 2023-2024 are up 5.27% over the same period in the prior year.
- Based on current year sales to date and the trend mentioned above we are projecting that current year revenues will end well above budgeted levels and at the very least hold steady in 2024-2025. We are budgeting \$273,785 for FY 2024-2025.

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
10-00-3321-2000	ABC Board Revenue	\$ 260,079.00	\$ 212,084.00	\$ 212,000.00	\$ 273,785.00	\$ 273,785.00

Occupancy Tax Revenue

- Occupancy tax revenue is collected from Forsyth County and must be used by the Town of Lewisville for economic development and cultural and recreational purposes. The occupancy tax rate charged by hotels in Forsyth County is 6%.
- Until the onset of the pandemic, occupancy tax revenue had consistently increased each year for the Town of Lewisville. During the pandemic, people were not traveling and occupancy tax revenue declined. Revenues rebounded in the 2021-2022 and 2022-2023 fiscal years. In the current 2023-2024 year, revenues are down 2.4% for the first 7 months compared to the same period in the prior year.
- We are projecting that occupancy tax revenues will finish the current fiscal year 2023-2024 slightly above budgeted level of \$50,000. We are budgeting occupancy tax revenue unchanged at \$50,000 for the 2024-2025 fiscal year.

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
10-00-3320-2000	Occupancy Tax	\$ 56,926.09	\$ 47,150.00	\$ 50,000.00	\$ 53,510.00	\$ 50,000.00

Investment Earnings

- Investment income comes from the Town’s investment in 2 mutual funds administered by the NC Capital Management Trust.
- These mutual funds are certified by the Local Government Commission (LGC) and only available to governments in North Carolina.
- **Government Fund** - The portfolio consists of U.S. Treasury Obligations and U.S. Government Agency Debt (Fannie Mae, Freddie Mac, Federal Home Loan Bank, etc).
 - Rate of return in February 2024 was 4.9920%.
- **Term Fund** – Prime quality commercial paper (unsecured, short-term debt instruments issued by corporations to meet short-term needs)
 - The Town of Lewisville currently has no investment in the Term Fund as the fund has been temporarily suspended by the NC Capital Management Trust.
- Hoping to curb inflation, the Federal Reserve is showing no indication that they will lower interest rates in the near future. We thus anticipate that earnings on our cash will remain strong in the 2024-2025 fiscal year.

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
INVESTMENT INCOME						
10-00-3831-8000	Investment Income - NCCMT Government Fund	\$ 129,715.58	\$ -	\$ 80,000.00	\$162,425.00	\$ 156,000.00
10-00-3831-8001	Investment Income - NCCMT Term Fund	-	-	-	-	-
10-00-3832-8000	Investment Income - NCCMT Powell Bill	19,291.69	50.00	7,000.00	42,535.00	36,000.00
10-00-3833-8000	Investment Income - Truist Bank Savings	5.93	300.00	-	-	-
TOTAL INVESTMENT INCOME		\$ 149,013.20	\$ 350.00	\$ 87,000.00	\$204,960.00	\$ 192,000.00

Miscellaneous Income

- Miscellaneous income line items are budgeted based on historical trends considering current economic forecasts.

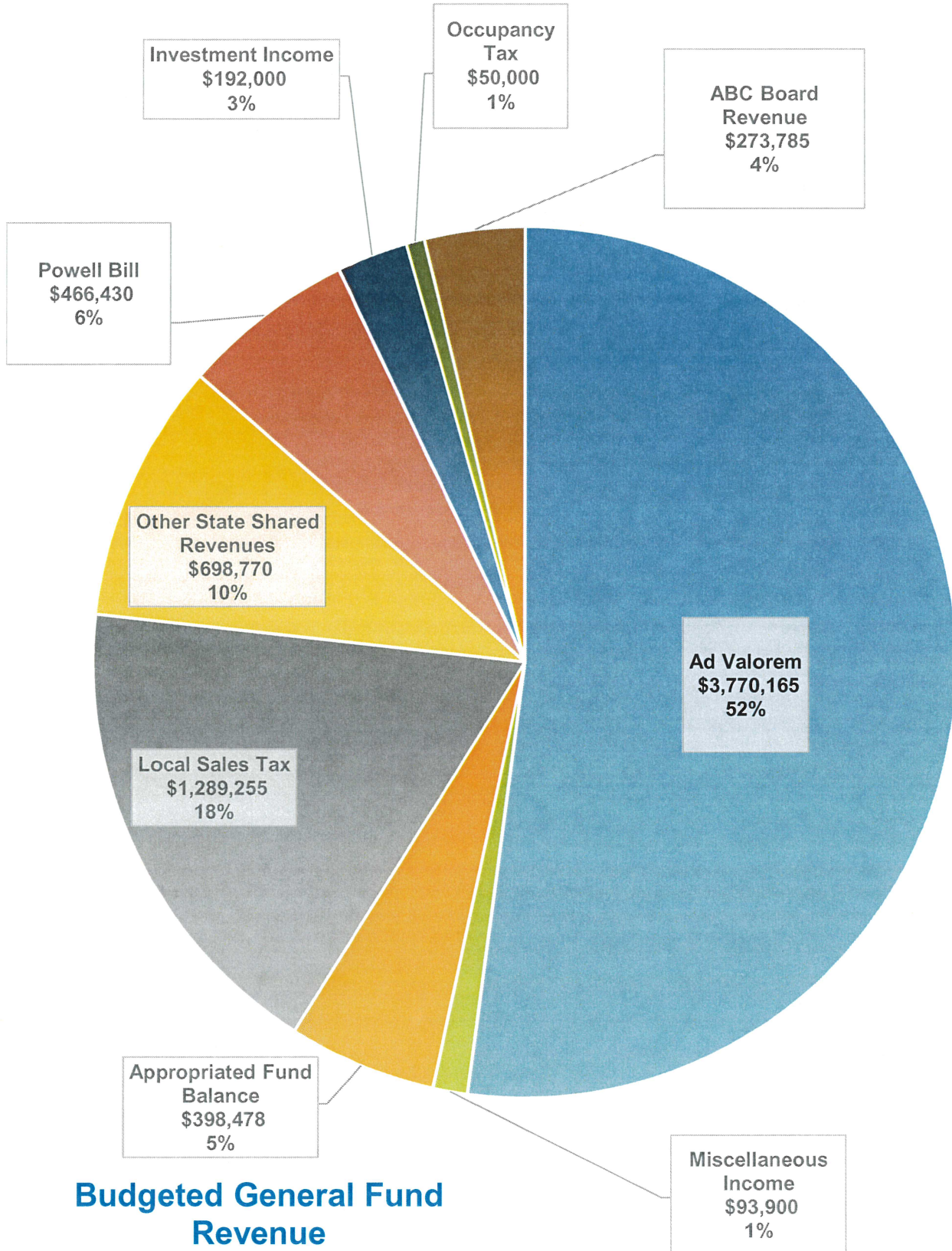
Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
Miscellaneous Income						
10-00-3125-0001	Application Fee - Peddler Permits	\$ -	\$ -	\$ -	\$ 20.00	\$ -
10-00-3290-1000	Gas Tax Refund	287.43	200.00	300.00	200.00	200.00
10-00-3328-0000	Temporary Sign Permits	-	-	-	35.00	-
10-00-3329-0000	Storm Water Plan Review Fees	3,597.20	3,000.00	3,000.00	362.00	3,000.00
10-00-3343-4002	Galloway Community Center Rentals	4,075.00	500.00	2,000.00	2,405.00	2,500.00
10-00-3343-4003	Shallowford Square Pavilion Rentals	1,700.00	750.00	1,000.00	1,000.00	1,000.00
10-00-3343-4004	Jack Warren Park Pavilion Rentals	3,690.00	3,080.00	3,500.00	3,500.00	4,000.00
10-00-3343-4005	Mary Alice Warren Community Center Rentals	70,886.45	60,600.00	70,000.00	70,000.00	70,000.00
10-00-3352-4000	Planning & Developer Fees	13,950.00	7,000.00	7,000.00	7,925.00	7,000.00
10-00-3839-8000	Miscellaneous Revenue	48,689.26	4,000.00	4,000.00	5,191.00	5,000.00
10-00-3839-8002	Insurance Recoveries	13,974.09	-	-	6,291.00	-
10-00-3839-8003	Electric Vehicle Charging Stations	-	-	-	760.00	1,200.00
10-00-3841-8000	Memorials	550.00	-	-	-	-
Total Miscellaneous Income		\$ 161,399.43	\$79,130.00	\$90,800.00	\$ 97,689.00	\$ 93,900.00

Appropriated Fund Balance

- According to Section (A.1) of the Town of Lewisville Comprehensive Financial Management Policy, “the Town will avoid the appropriation of fund balance for recurring operating expenditures.”
- The following non-recurring expenditures in the budget will be funded out of accumulated general fund balance rather than current revenues:

Expenditure	Department	Account Number	Amount
Transfer to Willow Run MSD Special Revenue Fund	Governing Body	10-00-4110-4995	\$ 263,827.00
Unified Development Ordinance Rewrite (carryover from FY 2023- 2024)	Planning	10-40-4900-6000	\$ 95,626.00
Storm Water Mapping Project (carryover from FY 2023-2024)	Storm Water	10-00-5700-6000	\$ 39,025.00
Total Appropriation of Fund Balance			<u><u>\$ 398,478.00</u></u>

Account	Description	2022-2023 Actual	2022-2023 Budget	2023-2024 Budget	2023-2024 Estimated	2024-2025 Estimated
10-00-3990-9000	Appropriation from Fund Balance	\$ -	\$7,232,903.98	\$1,090,701.10	\$ -	\$ 398,478.00



Section C
Property Tax Rate

**Town of Lewisville
Property Tax Increase
FY 2024-2025**

The proposed budget for FY 2024-2025 has a \$.04 property tax increase. It is necessary to fund the cost increases of the following contracts and projects:

Community Policing Contract	\$	0.01
Solid Waste/Recycling Contract	\$	0.03
	<u>\$</u>	<u>0.04</u>

Community Policing Contract

Community Policing Contract FY 2023-2024	\$	787,910
Community Policing Contract FY 2024-2025	\$	978,970
Increase	\$	191,060
Revenue from 1 cent on the tax rate	\$	173,510
Tax Increase (in cents)		<u>1.1011</u>
 Tax Increase (in currency)	 \$	 <u>0.011011</u>

The community policing contract with Forsyth County will increase by \$191,060 or 24% in FY 2024-2025. Several factors contribute to this significant increase in cost. First of all, personnel costs increased by \$143,820.

One additional deputy was added to the contract in FY 2022-2023 in order to achieve 24/7 coverage in the Town of Lewisville. This brought the count to 1 sergeant and 6 deputies. For the first two years (FY 2022-2023 and FY 2023-2024), 50% of the salaries and benefits of the new deputy were paid for by the County's miniCOPS program. In FY 2022-2023 this grant was for \$35,730 and \$42,100 in FY 2023-2024. Now that the grant has expired, the Town must pay for the entire cost of the additional deputy's salaries and benefits.

Secondly, the County gave a 6% merit package in FY 2023-2024 and a mid-year market increase that have significantly increased salaries. Per Forsyth County, these actions were taken as a result of high competition for good employees. The significant increase in salaries then led to an increase in payroll taxes and retirement contributions. The County is also experiencing significant increases in healthcare costs for its employees.

In addition, the County's contract with its supplier of body worn cameras, tasers, and in-vehicle cameras expired and had to be renegotiated. The new contract was much higher due to inflation. Per Forsyth County, this accounts for \$21,660 of the Town's overall contract increase of \$191,060.

And lastly, the administrative fee charged to the Town in the community policing contract increased by \$22,640 (\$49,040 in FY 2023-2024 and \$71,680 in FY 2024-2025). This fee includes overhead from department head salaries and the Sheriff's salary. All of these employees also received the salary increases mentioned above.

Solid Waste/Recycling Contract

Waste Management Contract FY 2023-2024	\$ 951,197
Waste Management Contract FY 2024-2025	\$ 1,599,860
Increase	\$ 648,663
Revenue from 1 cent on the tax rate	\$ 173,510
Tax Increase (in cents)	<u>3.7385</u>
 Tax Increase (in currency)	 <u>\$ 0.037385</u>

The Town's 7-year contract with Waste Management for solid waste and recycling collection is set to expire June 30, 2024. Staff issued a Request for Proposals (RFP) and received 4 replies. One was unresponsive or declined to bid. The other three submitted bids which were very competitive. Staff chose the lowest bidder which was our current provider Waste Management. The fees for FY 2024-2025 are significantly higher than those from FY 2023-2024 for several reasons.

The cost of residential waste and recycling collection increased significantly as illustrated below:

	# of Households (current count)	Fiscal Year 2023-2024		Fiscal Year 2024-2025		Increase in Cost	
		Rate per Month per Household	Total Cost per Year	Rate per Month per Household	Total Cost per Year	Rate per Month per Household	Total Cost per Year
Residential Waste	5,240	\$ 11.38	\$ 715,574.40	\$ 14.07	\$ 884,721.60	\$ 2.69	\$ 169,147.20
Residential Recycling	5,240	\$ 3.31	\$ 208,132.80	\$ 7.89	\$ 496,123.20	\$ 4.58	\$ 287,990.40
Total		\$ 14.69	\$ 923,707.20	\$ 21.96	\$ 1,380,844.80	\$ 7.27	\$ 457,137.60

With the current household count of 5,240, the increase in the rate for residential waste and recycling collection accounts for \$457,138 of the above total increase of \$648,663.

The household count of 5,240 will be reassessed by Waste Management prior to July 1, 2024 and is subject to increase depending on the number of new homes occupied. Per the Lewisville Planning Department, there are an additional 602 approved units in the Town which will eventually require service. The proposed budget includes service for these 602 approved units. See the calculation below which shows that these new 602 units accounts for \$158,639 of the above total increase of \$648,663.

		Fiscal Year 2024-2025	
	# of Additional Households	Rate per Month per Household	Total Cost per Year
Residential Waste	602	\$ 14.07	\$ 101,641.68
Residential Recycling	602	\$ 7.89	\$ 56,997.36
Total		\$ 21.96	\$ 158,639.04

The cost of 2 bulky item pickup events will also increase by \$35,765 in FY 2024-2025.

Bulky Pickup FY 2023-2024	\$ 7,635.00
Bulky Pickup FY 2024-2025	\$ 43,400.00
Increase	\$ 35,765.00

Section D

Salaries and Benefits

**Town of Lewisville
Salaries and Benefits
Fiscal Year 2024-2025**

The budget includes an employment level for the Town of 13 full-time employees.

Administration Department	Finance Department
Town Manager	Finance Director
Town Clerk	Accounting Clerk I
Office Manager/Events Coordinator	
Community Center Operations Manager	
Communications Specialist	
Public Works Department	Planning Department
Public Works Director	Assistant Town Manager/Planning Director
Facilities Manager	Planner I
Maintenance Technician	
Maintenance Worker I	

The annual Cost of Living Adjustment (COLA) to salaries is calculated at 3.1% based on the annual change in the CPI-W for Urban Wage Earners and Clerical Workers for February 2024.

2024-2025 Pay Grades with 3.1% Increase

Pay Grade	Salary Range	
	Minimum	Maximum
6	\$ 85,513	\$ 132,543
5	\$ 69,962	\$ 113,339
4	\$ 62,489	\$ 93,732
3	\$ 46,642	\$ 77,739
2	\$ 38,869	\$ 62,190
1	\$ 31,093	\$ 46,642

Pay Grade	
6	Finance Director
	Assistant Town Manager
5	Planning Director
	Public Works Director
4	Town Clerk
3	Communications Specialist
	Office Manager/Events Coordinator
	Storm Water Administrator
	Community Center Operations Manager
	Facilities Manager
	Planner I
2	Maintenance Technician
	Accounting Clerk I
1	Maintenance Worker I

A merit pool is calculated at 3% with merit adjustments proposed as an increase to pay.

Medical, vision, and life insurance renews December 1st. The budget includes an increase of 10% for medical, vision, and life insurance. We will not receive the Town's renewal rate information until October of this year.

Dental and short-term disability insurance renews July 1. Per the NCLM, rates will be unchanged in the FY 2024-2025. The budget includes an increase of 0% for dental and short-term disability insurance.

The Town currently pays 50% of dependent medical, vision, and dental insurance.

The Town's required contribution to the Local Government Employees Retirement System increased from 12.85% to 13.60% of each full-time employees' gross salary for FY 2024-2025.

The Town's contribution to each full-time employees' 457/401(k) Plan is 1.5% plus a match of the employee's contribution with a maximum contribution from the Town of 5%.

Annual Change in CPI-U for February, 2024 = 3.2%
Annual Change in CPI-W for February, 2024 = 3.1%

Annual Change in CPI-U for March, 2024 = 3.5%
Annual Change in CPI-W for March, 2024 = 3.5%

Brief Explanation of the Consumer Price Index (CPI)

The Consumer Price Index (CPI) measures the change in prices paid by consumers for goods and services. The CPI reflects spending patterns for each of two population groups: all urban consumers and urban wage earners and clerical workers. The all urban consumer group represents over 90 percent of the total U.S. population. It is based on the expenditures of almost all residents of urban or metropolitan areas, including professionals, the self-employed, the poor, the unemployed, and retired people, as well as urban wage earners and clerical workers. Not included in the CPI are the spending patterns of people living in rural nonmetropolitan areas, farming families, people in the Armed Forces, and those in institutions, such as prisons and mental hospitals. Consumer inflation for all urban consumers is measured by two indexes, namely, the Consumer Price Index for All Urban Consumers (CPI-U) and the Chained Consumer Price Index for All Urban Consumers (C-CPI-U).

The Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) is based on the expenditures of households included in the CPI-U definition that meet two requirements: more than one-half of the household's income must come from clerical or wage occupations, and at least one of the household's earners must have been employed for at least 37 weeks during the previous 12 months. The CPI-W population represents approximately 30 percent of the total U.S. population and is a subset of the CPI-U population.

The CPIs are based on prices of food, clothing, shelter, fuels, transportation, doctors' and dentists' services, drugs, and other goods and services that people buy for day-to-day living. Prices are collected each month in 75 urban areas across the country from about 6,000 housing units and approximately 22,000 retail establishments (department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments). All taxes directly associated with the purchase and use of items are included in the index. Prices of fuels and a few other items are obtained every month in all 75 locations. Prices of most other commodities and services are collected every month in the three largest geographic areas and every other month in other areas. Prices of most goods and services are obtained by personal visit, telephone call, or web collection by the Bureau's trained representatives.

In calculating the index, price changes for the various items in each location are aggregated using weights, which represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. For the CPI-U and CPI-W, separate indexes are also published by size of city, by region of the country, for cross-classifications of regions and population-size classes, and for 23 selected local areas. Area indexes do not measure differences in the level of prices among cities; they only measure the average change in prices for each area since the base period. For the C-CPI-U, data are issued only at the national level. The CPI-U and CPI-W are considered final when released, but the C-CPI-U is issued in preliminary form and subject to three subsequent quarterly revisions.

The index measures price change from a designed reference date. For most of the CPI-U and the CPI-W, the reference base is 1982-84 equals 100. The reference base for the C-CPI-U is December 1999 equals 100. An increase of 7 percent from the reference base, for example, is shown as 107.000. Alternatively, that relationship can also be expressed as the price of a base period market basket of goods and services rising from \$100 to \$107.

Section E

General Fund Expenses

TOWN OF LEWISVILLE
General Fund - Summary of Departmental Expenses

Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended
Governing Body	\$ 2,228,288.79	\$ 2,301,547.00	\$ 355,216.00	\$ 310,120.00	\$ 578,951.00	\$ 578,951.00
Administration	709,665.23	912,283.18	965,036.00	886,803.00	1,032,662.00	1,032,662.00
Finance	259,680.90	270,815.00	292,977.00	289,783.00	314,218.00	314,218.00
Debt Service	232,400.00	232,400.00	228,800.00	228,800.00	225,200.00	225,200.00
Planning	222,098.77	455,975.00	466,340.00	464,530.00	388,771.00	388,771.00
Beautification	111,918.45	119,302.00	115,407.00	113,069.00	130,956.00	130,956.00
Community Policing	779,990.11	847,146.00	824,750.00	823,435.00	1,035,720.00	1,035,720.00
Public Safety	1,726.90	16,450.00	15,075.00	11,293.00	-	-
Public Works	919,132.12	1,003,896.00	557,091.00	468,795.00	516,585.00	516,585.00
Streets	1,641,623.60	3,881,882.00	974,459.10	970,339.00	323,602.00	323,602.00
Powell Bill	54,592.60	405,357.00	386,550.00	386,550.00	466,430.00	466,430.00
Storm Water	82,714.23	183,176.00	152,642.00	152,642.00	221,737.00	221,737.00
Solid Waste	873,014.84	917,000.00	1,077,790.00	1,077,790.00	1,605,860.00	1,605,860.00
Recycling	6,930.89	8,595.00	9,215.00	8,550.00	5,310.00	5,310.00
Parks and Recreation	861,030.20	1,017,881.80	450,623.00	428,971.00	386,781.00	386,781.00
Total	\$ 8,984,807.63	\$ 12,573,705.98	\$ 6,871,971.10	\$ 6,621,470.00	\$ 7,232,783.00	\$ 7,232,783.00

TOWN OF LEWISVILLE
General Fund - Governing Body

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-4110-1210	Salaries	\$ 19,349.68	\$ 21,000.00	\$ 22,400.00	\$ 22,400.00	\$ 20,950.00	\$ 20,950.00	\$ (1,450.00)	(6.47%)
10-00-4110-1810	FICA	1,480.79	1,610.00	1,715.00	1,715.00	1,603.00	1,603.00	(112.00)	(6.53%)
10-00-4110-1920	Legal	56,653.82	65,000.00	55,000.00	55,000.00	40,000.00	40,000.00	(15,000.00)	(27.27%)
10-00-4110-1990	Audit	24,745.00	32,245.00	29,745.00	24,745.00	35,870.00	35,870.00	6,125.00	20.59%
10-00-4110-2000	Supplies	1,075.99	1,500.00	2,000.00	2,000.00	1,500.00	1,500.00	(500.00)	(25.00%)
10-00-4110-3100	Travel and Training	3,367.24	8,624.00	9,205.00	9,205.00	15,200.00	15,200.00	5,995.00	65.13%
10-00-4110-3250	Postage	10,772.06	10,600.00	12,450.00	12,450.00	13,800.00	13,800.00	1,350.00	10.84%
10-00-4110-3410	Printing/Binding	-	-	500.00	568.00	800.00	800.00	300.00	60.00%
10-00-4110-3700	Advertising	2,522.34	9,000.00	9,000.00	9,000.00	7,070.00	7,070.00	(1,930.00)	(21.44%)
10-00-4110-4910	Dues/Subscriptions	19,320.79	22,180.00	26,600.00	26,600.00	27,200.00	27,200.00	600.00	2.26%
10-00-4110-4990	Miscellaneous	11,685.35	11,992.00	27,082.00	27,082.00	25,600.00	25,600.00	(1,482.00)	(5.47%)
10-00-4110-4991	Transfer to Muni Buildings/Land Cap Reserve	-	-	-	-	-	-	-	-
10-00-4110-4995	Transfer to WRMSD	-	-	-	-	263,827.00	263,827.00	263,827.00	-
10-00-4110-5000	Capital Outlay	172,871.00	37,875.00	-	-	-	-	-	-
10-00-4110-5100	Equipment Non-Capital	1,366.88	2,000.00	2,000.00	2,000.00	5,210.00	5,210.00	3,210.00	160.50%
10-00-4110-6000	Contracted Services	80,005.65	102,921.00	150,519.00	110,355.00	105,321.00	105,321.00	(45,198.00)	(30.03%)
10-00-4110-6001	Contracted Services-Town Survey	-	-	-	-	15,000.00	15,000.00	15,000.00	-
10-00-4110-6400	Contracted - Other Agencies	-	-	7,000.00	7,000.00	-	-	(7,000.00)	(100.00%)
10-00-4110-9001	Legal Settlement	1,823,072.20	1,975,000.00	-	-	-	-	-	-
	Total	\$ 2,228,288.79	\$ 2,301,547.00	\$ 355,216.00	\$ 310,120.00	\$ 578,951.00	\$ 578,951.00	\$ 223,735.00	62.99%

General Fund Departmental Highlights
Fiscal Year 2024-2025

Governing Body

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Legal	10-00-4110-1920	Elliot Fus - Blanco Tackabery	\$ 40,000.00
Professional Services-Audit	10-00-4110-1990	Auditor-Gibson & Company, PA	\$ 35,870.00
Dues and Subscriptions	10-00-4110-4910	UNC School of Government	\$ 1,980.00
		NC League of Municipalities	\$ 13,462.00
		Piedmont Triad Regional Council	\$ 2,853.00
		Historic Commission Participation	\$ 6,250.00
Transfer to Municipal Buildings/Land Capital Reserve	10-00-4110-4991	Transfer to Municipal Buildings/Land Capital Reserve	\$ -
Transfer to Willow Run Municipal Service District (WRMSD)	10-00-4110-4995	Transfer to WRMSD	\$ 263,827.00 ***
Contracted Services	10-00-4110-6000	Board of Elections	\$ -
		Forsyth County Tax Collections	\$ 38,420.05
		Forsyth County Home Consortium	\$ 2,000.00
		Civic Plus, LLC - UDO Updates, Online Code Hosting, and Administrative Support	\$ 5,815.22
		American Legal Publishing - Web Hosting of Comprehensive Plan and Code of Ordinances and Updates of the Administrative Code	\$ 5,950.00
		Sir Speedy - Newsletter Production	\$ 25,488.40
		Blackboard Connect-Lewisville Connect	\$ 6,221.00
		VC3 - Website Maintenance	\$ 8,757.99
		Archive Social	\$ 4,397.40
		Clark Powell - Leightronix	\$ 2,388.00
		Zoom	\$ 671.88
Town Survey	10-00-4110-6001	Resident Survey	\$ 15,000.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Administration

Account	Description	2022-2023		2023-2024		2024-2025		2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
		Actual	Budget (as amended)	Budget (as amended)	2023-2024 Estimated	Department Request	Manager Recommended		
10-00-4120-1210	Salaries	\$ 310,172.21	\$ 379,195.00	\$ 417,245.00	\$ 388,920.00	\$ 428,814.00	\$ 428,814.00	\$ 11,569.00	2.77%
10-00-4120-1211	Overtime	4,506.36	24,475.00	39,915.00	39,915.00	40,854.00	40,854.00	939.00	2.35%
10-00-4120-1300	Auto Allowance	-	6,000.00	-	-	-	-	-	-
10-00-4120-1810	FICA	23,855.82	31,340.00	34,975.00	32,805.00	35,930.00	35,930.00	955.00	2.73%
10-00-4120-1820	Retirement - State	35,804.03	43,910.00	58,745.00	55,105.00	63,875.00	63,875.00	5,130.00	8.73%
10-00-4120-1830	457 Retirement	810.77	830.00	3,650.00	1,005.00	3,874.00	3,874.00	224.00	6.14%
10-00-4120-1835	401(K) Retirement	2,740.79	3,525.00	19,215.00	16,195.00	19,610.00	19,610.00	395.00	2.06%
10-00-4120-1840	MIT Insurance	2,063.70	2,595.00	3,640.00	2,780.00	2,754.00	2,754.00	(886.00)	(24.34%)
10-00-4120-1850	Health Insurance	35,768.05	42,950.00	63,145.00	46,455.00	48,662.00	48,662.00	(14,483.00)	(22.94%)
10-00-4120-1860	Worker's Compensation Insurance	7,541.42	10,000.00	11,000.00	12,935.00	14,000.00	14,000.00	3,000.00	27.27%
10-00-4120-1861	State Unemployment Expense	1,219.09	30.00	1,000.00	248.00	1,000.00	1,000.00	-	0.00%
10-00-4120-2000	Supplies	15,704.00	16,950.00	25,000.00	25,000.00	25,000.00	25,000.00	-	0.00%
10-00-4120-3100	Travel & Training	8,837.48	14,255.00	24,520.00	24,520.00	24,574.00	24,574.00	54.00	0.22%
10-00-4120-3210	Telephone/Internet	29,871.55	33,280.00	31,655.00	31,655.00	36,400.00	36,400.00	4,745.00	14.99%
10-00-4120-3250	Postage	161.22	400.00	450.00	450.00	450.00	450.00	-	0.00%
10-00-4120-3310	Electric Expense	31,507.70	35,000.00	39,165.00	28,305.00	36,800.00	36,800.00	(2,365.00)	(6.04%)
10-00-4120-3320	Water/Sewer	3,244.20	5,000.00	4,460.00	3,550.00	7,090.00	7,090.00	2,630.00	58.97%
10-00-4120-3321	Water/Sewer Annex	1,212.47	970.00	1,630.00	815.00	1,625.00	1,625.00	(5.00)	(0.31%)
10-00-4120-3410	Printing/Binding	-	100.00	100.00	100.00	100.00	100.00	-	0.00%
10-00-4120-3511	Maintenance/Repairs - Town Hall	44,257.19	48,164.20	30,000.00	30,000.00	30,925.00	30,925.00	925.00	3.08%

TOWN OF LEWISVILLE
General Fund - Administration

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-4120-3512	Maintenance/Repairs - Annex	3,989.27	7,000.00	7,000.00	7,000.00	43,020.00	43,020.00	36,020.00	514.57%
10-00-4120-3520	Maintenance/Repairs - Equipment	-	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	-	0.00%
10-00-4120-3700	Advertising	-	700.00	500.00	500.00	500.00	500.00	-	0.00%
10-00-4120-4390	Equipment Lease	11,240.11	11,120.00	11,700.00	11,700.00	12,500.00	12,500.00	800.00	6.84%
10-00-4120-4500	Property & Casualty Insurance	34,397.32	34,500.00	41,400.00	41,755.00	51,432.00	51,432.00	10,032.00	24.23%
10-00-4120-4910	Dues/Subscriptions	3,334.88	3,200.00	3,880.00	3,880.00	4,180.00	4,180.00	300.00	7.73%
10-00-4120-4990	Miscellaneous	485.00	3,430.00	3,800.00	3,800.00	3,800.00	3,800.00	-	0.00%
10-00-4120-5000	Capital Outlay	12,610.98	57,826.85	9,836.00	-	-	-	(9,836.00)	(100.00%)
10-00-4120-5100	Equipment Non-Capital	30,517.95	30,765.13	5,000.00	5,000.00	13,173.00	13,173.00	8,173.00	163.46%
10-00-4120-6000	Contracted Services	53,811.67	58,800.00	60,910.00	60,910.00	70,220.00	70,220.00	9,310.00	15.28%
10-00-4120-9000	Contingency	-	4,472.00	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%
	Total	\$ 709,665.23	\$ 912,283.18	\$ 965,036.00	\$ 886,803.00	\$1,032,662.00	\$ 1,032,662.00	\$ 67,626.00	7.01%

General Fund Departmental Highlights
Fiscal Year 2024-2025

Administration

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Telephone	10-00-4120-3210	Spectrum - Telephone/Internet at Town Hall and Annex	\$ 27,106.56
Maintenance/Repairs - Annex	10-00-4120-3512	Annex painting, new carpet, and various other renovations and repairs	\$ 36,018.00
Equipment leases	10-00-4120-4390	Mail Finance - Postage meter lease	\$ 2,018.36
		Sharp - Ed TV lease	\$ 4,400.00
		Sharp - Copier lease	\$ 6,081.64
Contracted Services	10--00-4120-6000	Schindler - Elevator maintenance	\$ 2,276.89
		Brookstone Technology - Offsite server backup	\$ 6,900.00
		Century - Fire alarm, fire pump, and sprinkler system annual inspection	\$ 1,685.00
		Sage - Security monitoring for Town Hall and Annex	\$ 1,080.00
		Sage - Fire alarm monitoring/service - Town Hall	\$ 2,884.00
		Air One Industries, Inc. - Town Hall HVAC annual maintenance	\$ 4,394.00
		Air One Industries, Inc. - Annex HVAC annual maintenance	\$ 1,365.00
		Executive Cleaning Service - Town Hall janitorial service	\$ 8,904.00
		PF Plumbing - Backflow preventer inspection at Town Hall and Annex	\$ 1,105.00
		Harris - Technology assistance as needed	\$ 15,000.00
		Executive Cleaning Service - Annex janitorial service	\$ 4,087.50
		Office 365 - Email hosting	\$ 2,814.00
Champion - Annual Maintenance - Delta Controls	\$ 2,100.00		

Sage - CCTV Upgrades - Protection Service Agreement - Town Hall	\$ 1,200.00
Steam Source - Annual cleaning of carpet/tile floors in Town Hall and Annex	\$ 3,635.00

Contingency	10-00-4120-9000	Contingency	\$ 10,000.00
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***** To be paid out of fund balance appropriated**

TOWN OF LEWISVILLE
General Fund - Finance

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-4150-1210	Salaries	\$ 172,367.26	\$ 172,190.00	\$ 182,280.00	\$ 182,280.00	\$ 193,621.00	\$ 193,621.00	\$ 11,341.00	6.22%
10-00-4150-1211	Overtime	2,762.19	4,320.00	7,750.00	7,750.00	8,220.00	8,220.00	470.00	6.06%
10-00-4150-1810	FICA	12,954.26	13,505.00	14,540.00	14,540.00	15,441.00	15,441.00	901.00	6.20%
10-00-4150-1820	Retirement - State	21,282.54	21,365.00	24,420.00	24,420.00	27,451.00	27,451.00	3,031.00	12.41%
10-00-4150-1830	457 Retirement	1,044.89	1,455.00	-	-	-	-	-	-
10-00-4150-1835	401(K) Retirement	1,068.06	670.00	9,505.00	8,025.00	10,093.00	10,093.00	588.00	6.19%
10-00-4150-1840	MIT Insurance	1,171.20	1,315.00	1,540.00	1,410.00	1,325.00	1,325.00	(215.00)	(13.96%)
10-00-4150-1850	Health Insurance	20,169.43	22,340.00	23,870.00	22,430.00	21,849.00	21,849.00	(2,021.00)	(8.47%)
10-00-4150-2000	Supplies	1,925.47	2,800.00	2,800.00	2,800.00	3,600.00	3,600.00	800.00	28.57%
10-00-4150-3100	Travel & Training	4,800.83	7,000.00	7,445.00	7,445.00	12,500.00	12,500.00	5,055.00	67.90%
10-00-4150-3210	Telephone/Internet	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00	-	0.00%
10-00-4150-3250	Postage	549.71	1,500.00	1,650.00	1,650.00	1,650.00	1,650.00	-	0.00%
10-00-4150-3410	Printing/Binding	1,194.29	1,420.00	1,700.00	1,556.00	2,200.00	2,200.00	500.00	29.41%
10-00-4150-3700	Advertising	-	100.00	200.00	200.00	200.00	200.00	-	0.00%
10-00-4150-4500	Insurance	-	-	1,440.00	1,440.00	1,440.00	1,440.00	-	0.00%
10-00-4150-4910	Dues/Subscriptions	1,163.00	1,235.00	1,675.00	1,675.00	1,850.00	1,850.00	175.00	10.45%
10-00-4150-4990	Miscellaneous	162.86	200.00	250.00	250.00	250.00	250.00	-	0.00%
10-00-4150-5100	Equipment Non-Capital	6,772.98	9,065.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-00-4150-6000	Contracted Services	8,851.93	8,895.00	9,472.00	9,472.00	10,088.00	10,088.00	616.00	6.50%
	Total	\$ 259,680.90	\$ 270,815.00	\$ 292,977.00	\$ 289,783.00	\$ 314,218.00	\$ 314,218.00	\$ 21,241.00	7.25%

General Fund Departmental Highlights
Fiscal Year 2024-2025

Finance

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Insurance	10-00-4150-4500	Travelers - \$1,000,000 Faithful Performance Bond on Finance Director	\$ 1,440.00
Contracted Services	10-00-4150-6000	Harris Computer Systems - Software for general ledger and payroll	\$ 10,087.21

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Debt Service

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-4160-7500	Truist Loan Payment	\$ 232,400.00	\$ 232,400.00	\$ 228,800.00	\$ 228,800.00	\$ 225,200.00	\$ 225,200.00	\$ (3,600.00)	(1.57%)
	Total	\$ 232,400.00	\$ 232,400.00	\$ 228,800.00	\$ 228,800.00	\$ 225,200.00	\$ 225,200.00	\$ (3,600.00)	(1.57%)

**Town of Lewisville
FY 2024-2025 Budget Workshop**

Debt Service - Truist - Mary Alice Warren Community Center

Original Loan Amount on 9/4/2020: \$ 2,000,000

Interest Rate: 1.80%

Maturity: September 4, 2030

Loan Balance on June 30, 2024 \$ 1,400,000

Proposed Budget for FY 2024-2025

	Principal	Interest	Total Debt Service
September 2024	\$ 200,000	\$ 25,200	\$ 225,200
	\$ 200,000	\$ 25,200	\$ 225,200

Future Debt Service Payments

Payment Date	Principal	Interest	Total Debt Service
September, 2024	200,000	25,200	225,200
September, 2025	200,000	21,600	221,600
September, 2026	200,000	18,000	218,000
September, 2027	200,000	14,400	214,400
September, 2028	200,000	10,800	210,800
September, 2029	200,000	7,200	207,200
September, 2030	200,000	3,600	203,600
	\$ 1,400,000	\$ 100,800	\$ 1,500,800

TOWN OF LEWISVILLE
General Fund - Planning

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-40-4900-1210	Salaries	\$ 134,421.77	\$ 140,145.00	\$ 152,265.00	\$ 152,025.00	\$ 161,525.00	\$ 161,525.00	\$ 9,260.00	6.08%
10-40-4900-1211	Overtime	34.62	4,320.00	4,520.00	4,520.00	1,990.00	1,990.00	(2,530.00)	(55.97%)
10-40-4900-1810	FICA	9,759.03	11,050.00	11,995.00	11,975.00	12,509.00	12,509.00	514.00	4.29%
10-40-4900-1820	Retirement - State	16,269.19	17,480.00	20,150.00	20,120.00	22,238.00	22,238.00	2,088.00	10.36%
10-40-4900-1835	401(K) Retirement	1,613.50	1,735.00	7,840.00	7,830.00	8,176.00	8,176.00	336.00	4.29%
10-40-4900-1840	MIT Insurance	1,017.30	1,460.00	1,465.00	1,345.00	1,344.00	1,344.00	(121.00)	(8.26%)
10-40-4900-1850	Health Insurance	17,640.76	26,290.00	23,590.00	22,200.00	23,369.00	23,369.00	(221.00)	(0.94%)
10-40-4900-1920	Legal	10,231.00	25,000.00	12,505.00	12,505.00	15,000.00	15,000.00	2,495.00	19.95%
10-40-4900-2000	Supplies	1,562.91	2,350.00	2,200.00	2,200.00	3,400.00	3,400.00	1,200.00	54.55%
10-40-4900-3100	Travel & Training	2,876.02	5,059.00	15,805.00	15,805.00	14,920.00	14,920.00	(885.00)	(5.60%)
10-40-4900-3210	Telephone/Internet	1,260.00	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00	-	0.00%
10-40-4900-3250	Postage	279.85	700.00	840.00	840.00	840.00	840.00	-	0.00%
10-40-4900-3700	Advertising	1,747.72	4,500.00	3,000.00	3,000.00	3,000.00	3,000.00	-	0.00%
10-40-4900-4910	Dues/Subscriptions	1,285.50	1,386.00	1,870.00	1,870.00	2,000.00	2,000.00	130.00	6.95%
10-40-4900-4990	Miscellaneous	415.93	1,360.00	1,360.00	1,360.00	1,385.00	1,385.00	25.00	1.84%
10-40-4900-5000	Capital Outlay	-	-	7,495.00	7,495.00	-	-	(7,495.00)	(100.00%)
10-40-4900-5100	Equipment Non-Capital	7,313.78	8,700.00	2,000.00	2,000.00	2,000.00	2,000.00	-	0.00%
10-40-4900-6000	Contracted Services	14,369.89	203,000.00	196,000.00	196,000.00	113,635.00	113,635.00	(82,365.00)	(42.02%)
	Total	\$ 222,098.77	\$ 455,975.00	\$ 466,340.00	\$ 464,530.00	\$ 388,771.00	\$ 388,771.00	\$ (77,569.00)	(16.63%)

General Fund Departmental Highlights
Fiscal Year 2024-2025

Planning

General Ledger Description	Account Number	Expenditure	Budgeted Amount
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Legal	10-40-4900-1920	Elliot Fus - Blanco Tackabery	\$ 15,000.00
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Contracted Services	10-40-4900-6000	Winston-Salem/Forsyth County Inspections Department - Code enforcement and zoning inspections	\$ 14,000.00
		Triad Land Use - Code enforcement - Nuisance violations	\$ 4,000.00
		Re-write of Unified Development Ordinance - Amount remaining on contract with Kimley-Horn	\$ 95,625.85

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Beautification

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-4931-2000	Supplies	\$ 576.25	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ -	0.00%
10-00-4931-4990	Miscellaneous - New Plants	733.80	750.00	750.00	750.00	750.00	750.00	-	0.00%
10-00-4931-4991	Shallowford Square Christmas Tree	900.00	900.00	1,200.00	1,000.00	1,400.00	1,400.00	200.00	16.67%
10-00-4931-4992	Miscellaneous	-	250.00	250.00	250.00	250.00	250.00	-	0.00%
10-00-4931-6000	Contracted Services - Christmas Decorations	31,695.28	31,805.00	23,100.00	20,962.00	23,640.00	23,640.00	540.00	2.34%
10-00-4931-6002	Street Tree Replacement	4,030.00	4,680.00	2,000.00	2,000.00	2,000.00	2,000.00	-	0.00%
10-00-4931-6003	Contracted Services - Landscaping	-	-	-	-	102,216.00	102,216.00	102,216.00	-
10-00-4931-6015	Shallowford Sq/Wagon Museum Landscape	9,455.49	10,315.00	10,624.00	10,624.00	-	-	(10,624.00)	(100.00%)
10-00-4931-6016	Shallowford Rd. Street Trees	2,578.62	2,813.00	2,898.00	2,898.00	-	-	(2,898.00)	(100.00%)
10-00-4931-6017	Jack Warren Park Landscape	19,624.88	21,409.00	22,051.00	22,051.00	-	-	(22,051.00)	(100.00%)
10-00-4931-6018	Town Hall/Library Islands Landscape	3,438.38	3,751.00	3,863.00	3,863.00	-	-	(3,863.00)	(100.00%)
10-00-4931-6019	Galloway Community Ctr Landscape	2,723.38	2,971.00	3,061.00	3,061.00	-	-	(3,061.00)	(100.00%)
10-00-4931-6020	Annex Landscape	3,153.37	3,440.00	3,543.00	3,543.00	-	-	(3,543.00)	(100.00%)
10-00-4931-6021	Welcome Signs Landscape	1,719.63	1,876.00	1,932.00	1,932.00	-	-	(1,932.00)	(100.00%)
10-00-4931-6022	Small Traffic Circles Landscape	1,144.00	1,248.00	1,286.00	1,286.00	-	-	(1,286.00)	(100.00%)
10-00-4931-6023	Large Traffic Circles Landscape	3,583.25	3,909.00	4,026.00	4,026.00	-	-	(4,026.00)	(100.00%)

TOWN OF LEWISVILLE
General Fund - Beautification

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-4931-6024	Shallowford Rd. Retaining Wall Landscape	3,868.37	4,220.00	4,346.00	4,346.00	-	-	(4,346.00)	(100.00%)
10-00-4931-6025	Smitherman's Retaining Wall Landscape	1,719.63	1,876.00	1,932.00	1,932.00	-	-	(1,932.00)	(100.00%)
10-00-4931-6026	Jennings Road Bed Maintenance	714.12	779.00	803.00	803.00	-	-	(803.00)	(100.00%)
10-00-4931-6027	Mary Alice Warren Com Ctr Landscape	20,260.00	21,610.00	22,200.00	22,200.00	-	-	(22,200.00)	(100.00%)
10-00-4931-6028	Pollinator Garden - Jack Warren Park	-	-	4,842.00	4,842.00	-	-	(4,842.00)	(100.00%)
	Total	\$ 111,918.45	\$ 119,302.00	\$ 115,407.00	\$ 113,069.00	\$ 130,956.00	\$ 130,956.00	\$ 15,549.00	13.47%

General Fund Departmental Highlights
Fiscal Year 2024-2025

Beautification

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Contracted Services-Decorations	10-00-4931-6000	Elite Landscaping - Installation of Christmas decorations in Shallowford Square, Shallowford Road and Yadkinville Highway	\$ 15,540.64
		Matthew Clark - Decorating exterior of Town Hall and Annex for Christmas and Town Hall Christmas Tree	\$ 2,550.00
		Mary Alice Warren Community Center - Christmas tree and Decorations	\$ 3,050.00
Various Plant and Flower Bed Maintenance Accounts	10-00-4931-6003	Hauser Horticulture, Inc. - Flower, Plant and Tree maintenance	\$ 95,616.00
		Mulching once per year at Mary Alice Warren Community Center	\$ 6,600.00

***** To be paid out of fund balance appropriated**

TOWN OF LEWISVILLE
General Fund - Community Policing

Account	Description	2022-2023		2023-2024		2024-2025		2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
		Actual	Budget (as amended)	Budget (as amended)	2023-2024 Estimated	Department Request	Manager Recommended		
10-10-5100-2000	Supplies	\$ 326.94	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ -	0.00%
10-10-5100-3520	Repairs/Maintenance	-	-	-	-	500.00	500.00	500.00	-
10-10-5100-4910	Dues and Subscriptions	-	-	2,000.00	2,000.00	-	-	(2,000.00)	(100.00%)
10-10-5100-4990	Miscellaneous	-	200.00	200.00	200.00	2,200.00	2,200.00	2,000.00	1000.00%
10-10-5100-4991	Court Costs	-	500.00	-	-	-	-	-	-
10-10-5100-5000	Capital Outlay	-	-	-	-	8,500.00	8,500.00	8,500.00	-
10-10-5100-5100	Equipment Non-Capital	2,165.00	3,165.00	10,435.00	10,435.00	8,740.00	8,740.00	(1,695.00)	(16.24%)
10-10-5100-6000	Contracted Services	761,918.17	818,466.00	787,910.00	787,910.00	978,970.00	978,970.00	191,060.00	24.25%
10-10-5100-6001	Deputy Hustles - Town Sponsored Events	12,255.00	20,790.00	19,630.00	19,290.00	28,310.00	28,310.00	8,680.00	44.22%
10-10-5100-6002	Deputy Hustles - Non-Town Sponsored Events	3,325.00	3,325.00	3,875.00	2,900.00	4,225.00	4,225.00	350.00	9.03%
10-10-5100-6005	Traffic Enforcement	-	-	-	-	3,575.00	3,575.00	3,575.00	-
	Total	\$ 779,990.11	\$ 847,146.00	\$ 824,750.00	\$ 823,435.00	\$1,035,720.00	\$ 1,035,720.00	\$ 210,970.00	25.58%

General Fund Departmental Highlights
Fiscal Year 2024-2025

Community Policing

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Capital Outlay	10-10-5100-5000	(1) Street Scout Speed Trailer	\$ 8,500.00
Equipment Non-Capital	10-10-5100-5100	(4) AED Mobile Responders	\$ 7,939.68
Contracted Services	10-10-5100-6000	Forsyth County - Contract for (6) deputies and (1) sergeant	\$ 978,970.00
Contracted Services-Town Sponsored Events	10-10-5100-6001	Deputy Hustles - Various events in Shallowford Square - \$55/hour for a deputy and \$60/hour for a supervisor	\$ 28,310.00
Contracted Services-Non-Town Sponsored Events	10-10-5100-6002	Deputy Hustles - Christmas Parade	\$ 4,225.00
Contracted Services-Traffic Enforcement	10-10-5100-6005	Deputy Hustles - Traffic Enforcement (65 hours)	\$ 3,575.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Public Safety

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-10-5110-2000	Supplies	\$ 649.00	\$ 1,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	-
10-10-5110-3100	Travel and Training	-	-	10,000.00	6,134.00	-	-	(10,000.00)	(100.00%)
10-10-5110-3520	Maintenance/Repairs Equipment	247.90	500.00	500.00	500.00	-	-	(500.00)	(100.00%)
10-10-5110-4990	Miscellaneous	-	200.00	1,000.00	1,084.00	-	-	(1,000.00)	(100.00%)
10-10-5110-5100	Equipment Non-Capital	-	-	-	-	-	-	-	-
10-10-5110-6100	Traffic Enforcement	830.00	14,350.00	3,575.00	3,575.00	-	-	(3,575.00)	(100.00%)
	Total	\$ 1,726.90	\$ 16,450.00	\$ 15,075.00	\$ 11,293.00	\$ -	\$ -	\$ (15,075.00)	(100.00%)

TOWN OF LEWISVILLE
General Fund - Public Works

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-5500-1210	Salaries	\$ 184,170.63	\$ 217,640.00	\$ 246,223.00	\$ 228,700.00	\$ 257,689.00	\$ 257,689.00	\$ 11,466.00	4.66%
10-00-5500-1211	Overtime	11,434.16	21,485.00	22,815.00	22,815.00	23,634.00	23,634.00	819.00	3.59%
10-00-5500-1810	FICA	15,148.62	18,295.00	20,583.00	19,240.00	21,522.00	21,522.00	939.00	4.56%
10-00-5500-1820	Retirement - State	24,084.62	28,935.00	34,575.00	32,320.00	38,260.00	38,260.00	3,685.00	10.66%
10-00-5500-1830	457 Retirement	1,020.51	1,625.00	3,890.00	-	-	-	(3,890.00)	(100.00%)
10-00-5500-1835	401(K) Retirement	1,368.43	1,250.00	9,565.00	11,800.00	14,067.00	14,067.00	4,502.00	47.07%
10-00-5500-1840	MIT Insurance	1,733.10	2,450.00	2,660.00	1,920.00	2,064.00	2,064.00	(596.00)	(22.41%)
10-00-5500-1850	Health Insurance	29,557.41	40,665.00	48,890.00	33,345.00	38,597.00	38,597.00	(10,293.00)	(21.05%)
10-00-5500-2000	Supplies	4,602.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	-	0.00%
10-00-5500-3100	Travel & Training	2,040.69	4,000.00	10,365.00	10,365.00	7,175.00	7,175.00	(3,190.00)	(30.78%)
10-00-5500-3101	Safety & Training	136.72	600.00	1,385.00	1,385.00	1,385.00	1,385.00	-	0.00%
10-00-5500-3210	Telephone/Internet	2,280.00	2,880.00	2,880.00	2,795.00	2,880.00	2,880.00	-	0.00%
10-00-5500-3250	Postage	19.99	50.00	60.00	60.00	60.00	60.00	-	0.00%
10-00-5500-3310	Electric Expense	691.15	1,200.00	1,095.00	1,095.00	1,550.00	1,550.00	455.00	41.55%
10-00-5500-3510	Maintenance/Repair Building	-	500.00	500.00	500.00	2,300.00	2,300.00	1,800.00	360.00%
10-00-5500-3511	Maintenance/Repair Vehicles	6,686.65	15,000.00	18,000.00	18,000.00	18,000.00	18,000.00	-	0.00%
10-00-5500-3512	Maintenance of Unkept Lots	285.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	-	0.00%
10-00-5500-3520	Maintenance/Repair Equipment	16.00	500.00	500.00	500.00	500.00	500.00	-	0.00%
10-00-5500-3700	Advertising	-	500.00	500.00	500.00	500.00	500.00	-	0.00%

TOWN OF LEWISVILLE
General Fund - Public Works

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-5500-4910	Dues/Subscriptions	687.00	575.00	1,530.00	1,530.00	820.00	820.00	(710.00)	(46.41%)
10-00-5500-4990	Miscellaneous	790.85	500.00	500.00	500.00	500.00	500.00	-	0.00%
10-00-5500-4991	Transfer to GWR ROW Capital Reserve	-	-	-	-	-	-	-	-
10-00-5500-4992	Transfer to Public Works Facility Capital Reserve	495,000.00	495,000.00	-	-	-	-	-	-
10-00-5500-5000	Capital Outlay	48,305.00	48,305.00	49,150.00	-	-	-	(49,150.00)	(100.00%)
10-00-5500-5100	Equipment Non-Capital	23,541.55	28,908.00	2,000.00	2,000.00	2,000.00	2,000.00	-	0.00%
10-00-5500-6000	Contracted Services	61,532.04	61,533.00	66,925.00	66,925.00	70,582.00	70,582.00	3,657.00	5.46%
10-00-5500-6001	Contracted Services- Christmas Tree Pickup	4,000.00	4,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-	0.00%
	Total	\$ 919,132.12	\$ 1,003,896.00	\$ 557,091.00	\$ 468,795.00	\$ 516,585.00	\$ 516,585.00	\$ (40,506.00)	(7.27%)

General Fund Departmental Highlights
Fiscal Year 2024-2025

Public Works

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Transfer to Public Works Facility Capital Reserve	10-00-5500-4992	Transfer to Public Works Facility Capital Reserve	\$ -
Contracted Services	10-00-5500-6000	Yards by Us - Mowing contract of municipal grounds (including estimate for fuel surcharge)	\$ 59,082.12
Contracted Services- Tree Disposal	10-00-5500-6001	Yards by Us - Christmas Tree pickup	\$ 5,000.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Streets

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-20-5600-2000	Supplies	\$ 7,602.22	\$ 15,000.00	\$ 10,908.00	\$ 10,908.00	\$ 11,000.00	\$ 11,000.00	\$ 92.00	0.84%
10-20-5600-3310	Electric Expense	10,327.10	11,260.00	20,720.20	16,600.00	32,290.00	32,290.00	11,569.80	55.84%
10-20-5600-3591	Paving/Resurfacing	-	120,000.00	120,000.00	120,000.00	123,312.00	123,312.00	3,312.00	2.76%
10-20-5600-4990	Miscellaneous	-	500.00	500.00	500.00	500.00	500.00	-	0.00%
10-20-5600-4992	Transfer to Sidewalks Capital Reserve	25,000.00	25,000.00	25,000.00	25,000.00	-	-	(25,000.00)	(100.00%)
10-20-5600-4993	Transfer to Gateway Project Capital Project	1,276,617.00	3,300,000.00	219,234.90	219,235.00	-	-	(219,234.90)	(100.00%)
10-20-5600-4994	Transfer to L-V/Robinhood Rd Roundabout Capital Project	306,297.00	306,297.00	-	-	-	-	-	-
10-20-5600-4995	Transfer to L-V Multipurpose Path Capital Project	-	-	165,191.00	165,191.00	-	-	(165,191.00)	(100.00%)
10-20-5600-4996	Transfer to Shallowford CMAQ Capital Project	-	-	262,933.00	262,933.00	-	-	(262,933.00)	(100.00%)
10-20-5600-5100	Equipment Non-Capital	5,415.28	7,825.00	-	-	-	-	-	-
10-20-5600-6000	Contracted Services	3,165.00	21,000.00	74,972.00	74,972.00	81,500.00	81,500.00	6,528.00	8.71%
10-20-5600-6100	Contracted Services-Snow & Ice Removal	7,200.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	-	0.00%
	Total	\$1,641,623.60	\$3,881,882.00	\$ 974,459.10	\$970,339.00	\$ 323,602.00	\$ 323,602.00	\$ (650,857.10)	(66.79%)

General Fund Departmental Highlights
Fiscal Year 2024-2025

Streets

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Paving and Resurfacing	10-20-5600-3591	Street paving and resurfacing using Town funds	\$ 123,312.00
Transfer to Sidewalks, Bike Paths, and Greenways Capital Reserve	10-20-5600-4992	Transfer to Sidewalks, Bike Paths, and Greenways Capital Reserve	\$ -
Contracted Services	10-20-5600-6000	Precision Safe Sidewalks - Removal of trip and fall hazards	\$ 30,000.00
		Ridgecrest Trail - Street Trees/Sidewalk Work	\$ 24,000.00
Snow and Ice Removal	10-20-5600-6100	Spease Lawn Care - Snow and ice removal	\$ 75,000.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Powell Bill

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-5650-6200	Engineering	\$ 2,692.60	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	-
10-00-5650-6210	Paving/Resurfacing	-	308,857.00	305,064.51	305,065.00	374,930.00	374,930.00	69,865.49	22.90%
10-00-5650-6211	Maintenance/Repair Streets	20,600.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	-	0.00%
10-00-5650-6212	ROW Maintenance	30,050.00	53,500.00	53,500.00	53,500.00	53,500.00	53,500.00	-	0.00%
10-00-5650-6250	Maintenance/Repair Sidewalks	1,250.00	15,000.00	2,985.49	2,985.00	10,000.00	10,000.00	7,014.51	234.95%
	Total	\$ 54,592.60	\$ 405,357.00	\$ 386,550.00	\$ 386,550.00	\$ 466,430.00	\$ 466,430.00	\$ 79,880.00	20.66%

General Fund Departmental Highlights
Fiscal Year 2024-2025

Powell Bill

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Paving and Resurfacing	10-00-5650-6210	Paving and resurfacing using Powell Bill funds	\$ 374,930.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Storm Water

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-5700-1891	Education/Promotion	\$ 1,118.39	\$ 3,620.00	\$ 1,720.00	\$ 1,720.00	\$ 3,720.00	\$ 3,720.00	\$ 2,000.00	116.28%
10-00-5700-2000	Supplies	-	500.00	500.00	500.00	500.00	500.00	-	0.00%
10-00-5700-3100	Travel & Training	1,327.42	4,000.00	3,210.00	3,210.00	1,800.00	1,800.00	(1,410.00)	(43.93%)
10-00-5700-3410	Printing/Binding	-	1,200.00	-	-	-	-	-	-
10-00-5700-4390	Equipment Lease	-	1,500.00	1,500.00	1,500.00	-	-	(1,500.00)	(100.00%)
10-00-5700-4910	Dues/Subscriptions	1,447.19	1,580.00	1,870.00	1,870.00	3,360.00	3,360.00	1,490.00	79.68%
10-00-5700-4990	Miscellaneous	-	250.00	250.00	250.00	250.00	250.00	-	0.00%
10-00-5700-5100	Equipment Non-Capital	-	1,500.00	-	-	2,200.00	2,200.00	2,200.00	-
10-00-5700-6000	Contracted Services	22,915.31	75,980.00	69,070.00	69,070.00	83,885.00	83,885.00	14,815.00	21.45%
10-00-5700-6001	Drainage System Repairs	27,509.93	60,000.00	40,000.00	40,000.00	91,500.00	91,500.00	51,500.00	128.75%
10-00-5700-6003	Contracted Services- Residential Sweeping	17,499.99	22,150.00	19,186.00	19,186.00	19,186.00	19,186.00	-	0.00%
10-00-5700-6004	Contracted Services- Downtown Sweeping	10,896.00	10,896.00	15,336.00	15,336.00	15,336.00	15,336.00	-	0.00%
	Total	\$ 82,714.23	\$ 183,176.00	\$ 152,642.00	\$ 152,642.00	\$ 221,737.00	\$ 221,737.00	\$ 69,095.00	45.27%

General Fund Departmental Highlights
Fiscal Year 2024-2025

Storm Water

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Contracted Services	10-00-5700-6000	Storm Water Reviews for Permit Issuances	\$ 8,000.00
		Storm Water Smart - PTRC	\$ 4,959.00
		Inspection of Outfalls - Blue Stream	\$ 5,400.00
		Blue Stream - On Call Assistance on an Hourly Basis	\$ 25,500.00
		Blue Stream - Storm Water Mapping - Amount remaining on contract with Blue Stream	\$ 39,025.00
Drainage System Repairs	10-00-5700-6001	Drainage system repairs	\$ 91,500.00
Residential Street Sweeping	10-00-5700-6003	McCoy's - Residential street sweeping	\$ 19,185.32
Downtown Street Sweeping	10-00-5700-6004	McCoy's - Downtown street sweeping	\$ 15,336.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Solid Waste

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-5800-6000	Contracted Services	860,755.12	885,000.00	1,054,155.00	1,054,155.00	1,556,460.00	1,556,460.00	\$ 502,305.00	47.65%
10-00-5800-6001	Landfill Vouchers	4,847.12	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	-	0.00%
10-00-5800-6002	Contracted Services-Bulky Pickup	7,412.60	26,000.00	17,635.00	17,635.00	43,400.00	43,400.00	25,765.00	146.10%
	Total	\$ 873,014.84	\$ 917,000.00	\$ 1,077,790.00	\$ 1,077,790.00	\$1,605,860.00	\$ 1,605,860.00	\$ 528,070.00	49.00%

General Fund Departmental Highlights
Fiscal Year 2024-2025

Solid Waste

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Contracted Services	10-00-5800-6000	Waste Management - Garbage and recycling collection	\$ 1,556,460.00
Landfill Vouchers	10-00-5800-6001	Landfill Vouchers	\$ 6,000.00
Contracted-Bulky Item Pickup	10-00-5800-6002	Waste Management - Bulky Pickup	\$ 43,400.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Recycling

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-00-5801-2000	Supplies	\$ 92.78	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ -	0.00%
10-00-5801-4910	Dues & Suscriptions	145.00	155.00	155.00	190.00	220.00	220.00	65.00	41.94%
10-00-5801-4990	Miscellaneous	1,988.25	2,800.00	3,260.00	3,260.00	3,390.00	3,390.00	130.00	3.99%
10-00-5801-6002	Contracted Services- Cardboard Recycling	704.86	1,440.00	1,600.00	900.00	1,500.00	1,500.00	(100.00)	(6.25%)
10-00-5801-8000	Sustainability Projects	4,000.00	4,000.00	4,000.00	4,000.00	-	-	(4,000.00)	(100.00%)
Total		\$ 6,930.89	\$ 8,595.00	\$ 9,215.00	\$ 8,550.00	\$ 5,310.00	\$ 5,310.00	\$ (3,905.00)	(42.38%)

General Fund Departmental Highlights
 Fiscal Year 2024-2025

Recycling

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Miscellaneous	10-00-5801-4990	Lewisville Earth Day	\$ 1,300.00
		Recycling insert in town newsletter	\$ 1,390.00
Contracted - Cardboard Collection	10-00-5801-6002	Holiday cardboard collection	\$ 1,500.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Parks and Recreation

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-80-6120-2000	Supplies	\$ 4,131.85	\$ 5,650.00	\$ 5,650.00	\$ 5,650.00	\$ 5,650.00	\$ 5,650.00	\$ -	0.00%
10-80-6120-2001	Supplies - Galloway Community Center	222.02	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	-	0.00%
10-80-6120-2002	Supplies - JWP	574.18	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-80-6120-2003	Supplies - Shallowford Square	708.54	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-80-6120-2004	Supplies - MAWCC	4,660.93	10,000.00	10,000.00	10,000.00	7,000.00	7,000.00	(3,000.00)	(30.00%)
10-80-6120-3210	Telephone/Internet	17,159.94	20,895.00	17,860.00	17,860.00	19,495.00	19,495.00	1,635.00	9.15%
10-80-6120-3250	Postage	-	100.00	-	-	-	-	-	-
10-80-6120-3311	Electric - JWP	2,026.76	4,500.00	4,500.00	2,265.00	3,170.00	3,170.00	(1,330.00)	(29.56%)
10-80-6120-3312	Electric - Galloway Community Center	3,690.52	4,460.00	5,100.00	3,965.00	5,545.00	5,545.00	445.00	8.73%
10-80-6120-3313	Electric - Shallowford Square	4,392.99	6,110.00	5,755.00	4,795.00	6,715.00	6,715.00	960.00	16.68%
10-80-6120-3314	Electric - MAWCC	17,480.07	43,460.00	15,155.00	13,030.00	18,245.00	18,245.00	3,090.00	20.39%
10-80-6120-3321	Water/Sewer - Galloway Community Center	1,152.73	1,050.00	1,200.00	1,110.00	2,215.00	2,215.00	1,015.00	84.58%
10-80-6120-3322	Water/Sewer - JWP	13,572.21	10,000.00	17,200.00	8,020.00	16,035.00	16,035.00	(1,165.00)	(6.77%)
10-80-6120-3323	Water/Sewer - Shallowford Square	4,319.79	6,000.00	7,320.00	3,100.00	6,200.00	6,200.00	(1,120.00)	(15.30%)
10-80-6120-3324	Water/Sewer - MAWCC	4,835.96	12,000.00	8,160.00	5,030.00	10,060.00	10,060.00	1,900.00	23.28%
10-80-6120-3511	Maintenance/Repair - Shallowford Square	12,040.68	21,390.00	21,735.00	21,735.00	17,730.00	17,730.00	(4,005.00)	(18.43%)
10-80-6120-3512	Maintenance/Repair - JWP	34,728.99	51,884.00	42,485.00	42,485.00	76,430.00	76,430.00	33,945.00	79.90%

TOWN OF LEWISVILLE
General Fund - Parks and Recreation

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-80-6120-3513	Maintenance/Repair - Galloway Com. Ctr.	4,770.14	7,000.00	10,875.00	10,875.00	11,060.00	11,060.00	185.00	1.70%
10-80-6120-3514	Maintenance/Repair - MAWCC	43,014.30	47,600.00	49,715.00	49,715.00	55,150.00	55,150.00	5,435.00	10.93%
10-80-6120-3520	Maintenance/Repair - Equipment	-	1,000.00	-	-	-	-	-	-
10-80-6120-3522	Vandalism Repairs - Galloway Com. Ctr.	-	250.00	-	-	-	-	-	-
10-80-6120-3523	Vandalism Repairs - JWP	-	1,000.00	-	-	-	-	-	-
10-80-6120-3524	Vandalism Repairs - Shallowford Square	-	1,000.00	-	-	-	-	-	-
10-80-6120-3525	Vandalism Repairs - MAWCC	-	1,000.00	-	-	-	-	-	-
10-80-6120-3700	Advertising	-	800.00	800.00	-	-	-	(800.00)	(100.00%)
10-80-6120-3970	Events	52,132.14	87,139.00	87,386.00	87,386.00	88,303.00	88,303.00	917.00	1.05%
10-80-6120-4390	Equipment Rental	-	1,000.00	-	-	-	-	-	-
10-80-6120-4391	Facility Rental	5,400.00	5,400.00	2,700.00	1,350.00	-	-	(2,700.00)	(100.00%)
10-80-6120-4910	Dues/Subscriptions	3,642.88	3,675.00	4,100.00	4,100.00	4,115.00	4,115.00	15.00	0.37%
10-80-6120-4990	Miscellaneous	-	500.00	500.00	500.00	500.00	500.00	-	0.00%
10-80-6120-4992	Transfer to Parks & Recreation Capital Res	400,000.00	400,000.00	100,000.00	100,000.00	-	-	(100,000.00)	(100.00%)
10-80-6120-5000	Capital Outlay	203,801.31	215,703.80	7,995.00	7,693.00	-	-	(7,995.00)	(100.00%)
10-80-6120-5100	Equipment Non-Capital	5,359.27	7,172.00	3,000.00	3,000.00	3,000.00	3,000.00	-	0.00%
10-80-6120-6000	Contracted Services	17,212.00	26,743.00	11,907.00	11,907.00	12,263.00	12,263.00	356.00	2.99%

TOWN OF LEWISVILLE
General Fund - Parks and Recreation

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended	2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
10-80-6120-6002	Public Art Advisory Board	-	-	-	-	4,500.00	4,500.00	4,500.00	-
10-80-6120-9000	Contingency	-	10,000.00	6,125.00	10,000.00	10,000.00	10,000.00	3,875.00	63.27%
	Total	\$ 861,030.20	\$ 1,017,881.80	\$ 450,623.00	\$ 428,971.00	\$ 386,781.00	\$ 386,781.00	\$ (63,842.00)	(14.17%)

General Fund Departmental Highlights
Fiscal Year 2024-2025

Parks and Recreation

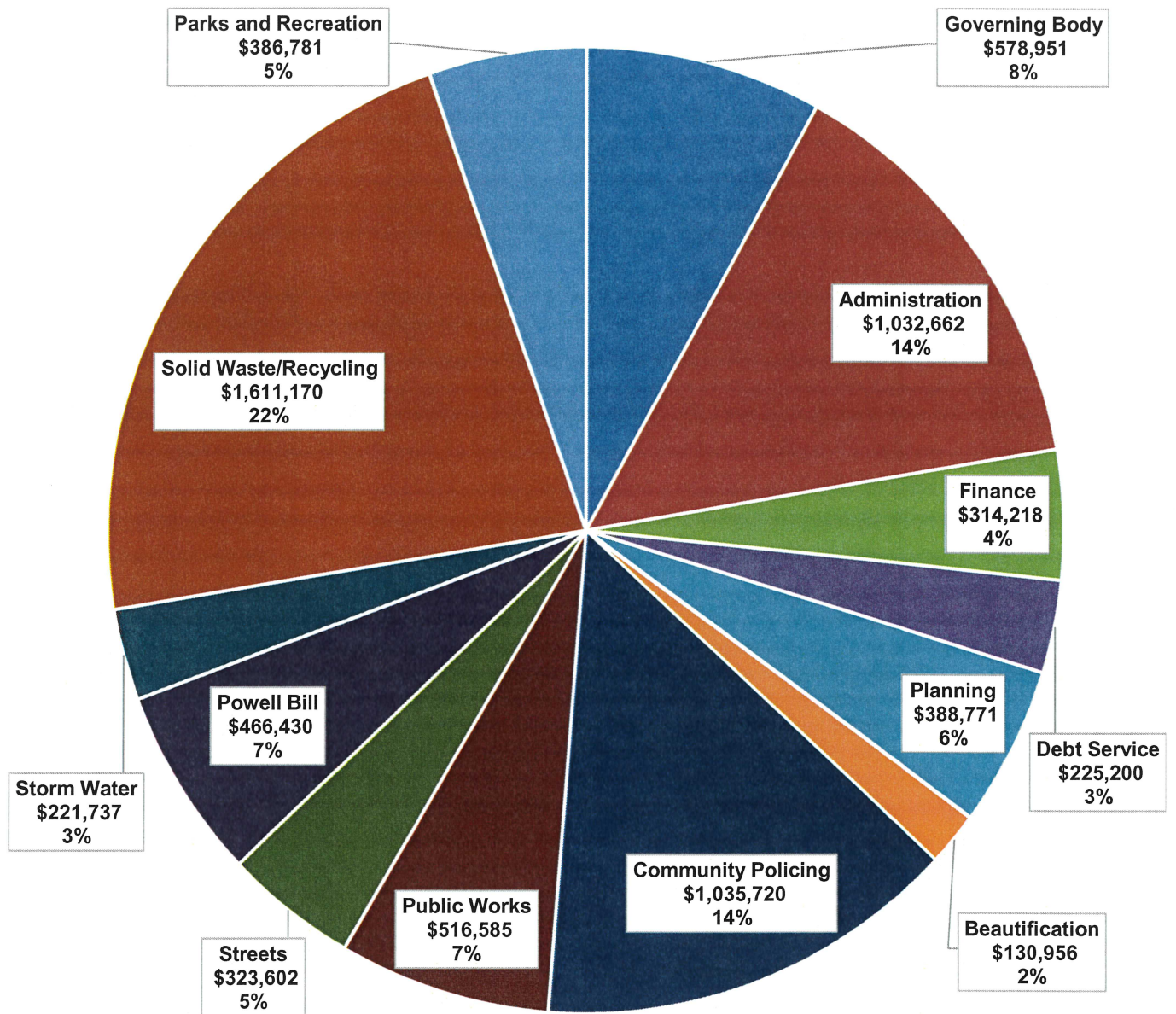
General Ledger Description	Account Number	Expenditure	Budgeted Amount
Telephone	10-80-6120-3210	Spectrum - Telephone/internet service at Mary Alice Warren Community Center	\$ 15,600.60
		Spectrum - Telephone/internet service at Galloway Community Center	\$ 1,895.52
Maintenance/Repair - Shallowford Square	10-80-6120-3511	Sage-CCTV Security Upgrades - Total Protection Plan	\$ 1,328.00
Maintenance/Repair - Jack Warren Park	10-80-6120-3512	Sage-CCTV Security Upgrades - Total Protection Plan	\$ 2,080.00
Maintenance/Repair - Galloway Community Center	10-80-6120-3513	Air One Industries, Inc. - HVAC maintenance contract for Galloway Community Center	\$ 1,262.00
		Sage-CCTV Security Upgrades-Total Protection Plan	\$ 1,200.00
Maintenance/Repair - Mary Alice Warren Community Center	10-80-6120-3514	Air One Industries, Inc. - HVAC maintenance contract for Mary Alice Warren Community Center	\$ 4,700.00
		Sage-CCTV Security Upgrades and Access Door Controls - Total Protection Plan	\$ 9,444.00
		Sage - Security alarm monitoring	\$ 540.00
		Sage - Fire alarm monitoring	\$ 1,188.00
		Steam Source - Cleaning of carpet/tile floors 2 times per year	\$ 4,760.00
Events	10-80-6120-3970	Events in Shallowford Square (13,585 residents x \$6.50)	\$ 88,302.50
Dues and Subscriptions	10-80-6120-4910	RecDesk Subscription	\$ 3,200.00

Transfer to Parks & Recreation Capital Reserve	10-80-6120-4992	Transfer to Parks & Recreation Capital Reserve	\$ -
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Contracted Services	10-80-6120-6000	Executive Cleaning Service-Contract to clean the Galloway Community Center, and the restrooms at Jack Warren Park and Shallowford Square	\$ 12,262.50
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Contingency	10-80-6120-9000	Contingency	\$ 10,000.00
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***** To be paid out of fund balance appropriated**



Budgeted General Fund Expenses

Section F

Capital Reserve Funds

**Town of Lewisville
Capital Reserve Funds**

Updated 4/5/2024

Capital Reserve Fund	Cumulative Goal	Annual Allocation per Capital Reserve Ordinance	Capital Reserve Balance 4/5/2024	Allocation Proposed in 2024-2025 Budget
GWR ROW/Construction ***	\$ -	\$ -	\$ -	\$ -
Sidewalks, Bike Paths, and Greenways	\$ 250,000	\$ 25,000	\$ 1,370.23	\$ -
Municipal Buildings/Land	\$ 1,500,000	\$ 170,000	\$ 140,681.71	\$ -
Public Works Facility	\$ 1,000,000	\$ 95,000	\$ 890,248.60	\$ -
Parks & Recreation	\$ 1,500,000	\$ 400,000	\$ 58,736.61	\$ -
		<u>\$ 690,000</u>	<u>\$ 1,091,037.15</u>	<u>\$ -</u>

*** The GWR ROW/Construction Capital Reserve Fund was closed by approval of the Town Council on April 4, 2024 and the balance of \$1,131,952.97 was transferred to the newly created Great Wagon Road Improvements Capital Projects Fund.

Section G

Capital Projects Funds

Town of Lewisville
Capital Projects Funds
As of April 5, 2024

Capital Projects Funds	Fund Balance 4/5/2024
Gateway Project	\$ 1,220,750.96
Community Center	\$ 268,099.70
Roundabout at Lewisville-Vienna Road and Robinhood Road	\$ 431,035.58
Jack Warren Park Improvements	\$ 447,303.43
Lewisville-Vienna Multipurpose Path	\$ 364,985.94
Shallowford Road CMAQ Sidewalk	\$ 268,267.30
Great Wagon Road Improvements	\$ 1,924,545.62
Total Fund Balances	\$ 4,924,988.53

TOWN OF LEWISVILLE, NORTH CAROLINA

Capital Projects Fund - Gateway Project

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

From Inception Through April 5, 2024

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues					
Grant revenue	\$ -	\$ 882,728.83	\$ 1,689,790.13	\$ 2,572,518.96	\$ 2,572,518.96
Investment earnings	-	32,844.27	57,975.70	90,819.97	90,819.97
Total revenues	-	915,573.10	1,747,765.83	2,663,338.93	2,663,338.93
Expenditures					
Capital outlay	4,094,108.90	1,136,919.07	2,116,570.80	3,253,489.87	840,619.03
Total expenditures	4,094,108.90	1,136,919.07	2,116,570.80	3,253,489.87	840,619.03
Revenues over (under) expenditures	(4,094,108.90)	(221,345.97)	(368,804.97)	(590,150.94)	3,503,957.96
Other financing sources (uses)					
Transfers from other funds:					
General Fund	3,779,058.90	1,276,617.00	219,234.90	1,495,851.90	(2,283,207.00)
Lewisville-Vienna Road Sidewalk Extension Grant Capital Projects Fund	172,145.23	172,145.23	-	172,145.23	-
Sidewalks, Bike Paths and Greenways Capital Reserve Fund	141,660.44	141,660.44	-	141,660.44	-
Harper Road Lift Station Capital Projects Fund	1,244.33	1,244.33	-	1,244.33	-
Total other financing sources (uses)	4,094,108.90	1,591,667.00	219,234.90	1,810,901.90	(2,283,207.00)
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ 1,370,321.03	(149,570.07)	\$ 1,220,750.96	\$ 1,220,750.96
Fund balance, beginning			1,370,321.03		
Fund balance, ending			\$ 1,220,750.96		

TOWN OF LEWISVILLE, NORTH CAROLINA

Capital Projects Fund - Community Center

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

From Inception Through April 5, 2024

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues					
State grant revenue	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 100,000.00
Investment earnings	-	9,589.53	6,639.36	16,228.89	16,228.89
Total revenues	-	109,589.53	6,639.36	116,228.89	116,228.89
Expenditures					
Capital outlay	4,947,137.00	4,789,472.19	5,794.00	4,795,266.19	151,870.81
Total expenditures	4,947,137.00	4,789,472.19	5,794.00	4,795,266.19	151,870.81
Revenues over (under) expenditures	(4,947,137.00)	(4,679,882.66)	845.36	(4,679,037.30)	268,099.70
Other financing sources (uses)					
Transfers from other funds					
General Fund	1,326,712.00	1,326,712.00	-	1,326,712.00	-
Municipal Buildings/Land Capital Reserve Fund	1,460,988.00	1,460,988.00	-	1,460,988.00	-
Storm Water Capital Reserve Fund	159,437.00	159,437.00	-	159,437.00	-
Proceeds from financing agreement	2,000,000.00	2,000,000.00	-	2,000,000.00	-
Total other financing sources (uses)	4,947,137.00	4,947,137.00	-	4,947,137.00	-
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ 267,254.34	845.36	\$ 268,099.70	\$ 268,099.70
Fund balance, beginning			267,254.34		
Fund balance, ending			\$ 268,099.70		

TOWN OF LEWISVILLE, NORTH CAROLINA

Capital Projects Fund - Roundabout at Lewisville-Vienna Road and Robinhood Road

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

From Inception Through April 5, 2024

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues					
Grant revenue	\$ -	\$ 216,609.67	\$ 322,064.16	\$ 538,673.83	\$ 538,673.83
Investment earnings	-	16,813.22	23,117.69	39,930.91	39,930.91
Total revenues	-	233,422.89	345,181.85	578,604.74	578,604.74
Expenditures					
Capital outlay	2,801,485.00	271,293.09	436,573.07	707,866.16	2,093,618.84
Total expenditures	2,801,485.00	271,293.09	436,573.07	707,866.16	2,093,618.84
Revenues over (under) expenditures	(2,801,485.00)	(37,870.20)	(91,391.22)	(129,261.42)	2,672,223.58
Other financing sources (uses)					
Transfers from other funds:					
General Fund	2,801,485.00	560,297.00	-	560,297.00	(2,241,188.00)
Total other financing sources (uses)	2,801,485.00	560,297.00	-	560,297.00	(2,241,188.00)
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ 522,426.80	(91,391.22)	\$ 431,035.58	\$ 431,035.58
Fund balance, beginning			522,426.80		
Fund balance, ending			\$ 431,035.58		

TOWN OF LEWISVILLE, NORTH CAROLINA

Capital Projects Fund - Jack Warren Park Improvements

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

From Inception Through April 5, 2024

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues					
Grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	16,849.62	16,849.62	16,849.62
Total revenues	-	-	16,849.62	16,849.62	16,849.62
Expenditures					
Capital outlay	520,645.00	-	50,671.19	50,671.19	469,973.81
Total expenditures	520,645.00	-	50,671.19	50,671.19	469,973.81
Revenues over (under) expenditures	(520,645.00)	-	(33,821.57)	(33,821.57)	486,823.43
Other financing sources (uses)					
Transfers from other funds:					
General Fund	-	-	-	-	-
Parks & Recreation Capital Reserve Fund	499,374.22	-	459,854.22	459,854.22	(39,520.00)
JWP Maintenance Facility/Playground Expansion Capital Project Fund	21,270.78	-	21,270.78	21,270.78	-
Total other financing sources (uses)	520,645.00	-	481,125.00	481,125.00	(39,520.00)
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ -	447,303.43	\$ 447,303.43	\$ 447,303.43
Fund balance, beginning			-		
Fund balance, ending			\$ 447,303.43		

TOWN OF LEWISVILLE, NORTH CAROLINA

Capital Projects Fund - Lewisville-Vienna Multipurpose Path

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

From Inception Through April 5, 2024

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues					
Grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	11,694.94	11,694.94	11,694.94
Total revenues	-	-	11,694.94	11,694.94	11,694.94
Expenditures					
Capital outlay	1,766,453.00	-	-	-	1,766,453.00
Total expenditures	1,766,453.00	-	-	-	1,766,453.00
Revenues over (under) expenditures	(1,766,453.00)	-	11,694.94	11,694.94	1,778,147.94
Other financing sources (uses)					
Transfers from other funds:					
General Fund	1,578,353.00	-	165,191.00	165,191.00	(1,413,162.00)
Sidewalks, Bike Paths, & Greenways Capital Reserve Fund	188,100.00	-	188,100.00	188,100.00	-
Total other financing sources (uses)	1,766,453.00	-	353,291.00	353,291.00	(1,413,162.00)
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ -	364,985.94	\$ 364,985.94	\$ 364,985.94
Fund balance, beginning			-		
Fund balance, ending			\$ 364,985.94		

TOWN OF LEWISVILLE, NORTH CAROLINA

Capital Projects Fund - Shallowford Road CMAQ Sidewalk

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

From Inception Through April 5, 2024

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues					
Grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	5,334.30	5,334.30	5,334.30
Total revenues	-	-	5,334.30	5,334.30	5,334.30
Expenditures					
Capital outlay	1,446,134.00	-	-	-	1,446,134.00
Total expenditures	1,446,134.00	-	-	-	1,446,134.00
Revenues over (under) expenditures	(1,446,134.00)	-	5,334.30	5,334.30	1,451,468.30
Other financing sources (uses)					
Transfers from other funds:					
General Fund	1,446,134.00	-	262,933.00	262,933.00	(1,183,201.00)
Sidewalks, Bike Paths, & Greenways Capital Reserve Fund	-	-	-	-	-
Total other financing sources (uses)	1,446,134.00	-	262,933.00	262,933.00	(1,183,201.00)
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ -	268,267.30	\$ 268,267.30	\$ 268,267.30
Fund balance, beginning			-		
Fund balance, ending			\$ 268,267.30		

TOWN OF LEWISVILLE, NORTH CAROLINA

Capital Projects Fund - Great Wagon Road Improvements

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
From Inception Through April 5, 2024**

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues					
Grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures					
Capital outlay	1,924,545.62	-	-	-	1,924,545.62
Total expenditures	1,924,545.62	-	-	-	1,924,545.62
Revenues over (under) expenditures	(1,924,545.62)	-	-	-	1,924,545.62
Other financing sources (uses)					
Transfers from other funds:					
General Fund	-	-	-	-	-
GWR ROW/Construction Capital Reserve Fund	1,131,952.97	-	1,131,952.97	1,131,952.97	-
GWR ROW/Construction Capital Project Fund	792,592.65	-	792,592.65	792,592.65	-
Total other financing sources (uses)	1,924,545.62	-	1,924,545.62	1,924,545.62	-
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ -	1,924,545.62	\$ 1,924,545.62	\$ 1,924,545.62
Fund balance, beginning			-		
Fund balance, ending			\$ 1,924,545.62		

Section H

Willow Run Municipal Service District

TOWN OF LEWISVILLE
Willow Run MSD - Revenues

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Manager Estimated	2023-2024 Budget vs 2024-2025 Manager Estimated	% Change
20-00-3100-1000	Ad Valorem Levy	\$38,221.60	\$36,610.00	\$37,352.00	\$38,165.00	\$75,016.00	\$ 37,664.00	100.84%
20-00-3130-1000	Penalties & Interest	50.32	0.00	0.00	8.00	0.00	-	-
20-00-3831-8000	Investment Income	5,917.67	0.00	2,000.00	8,740.00	0.00	(2,000.00)	(100.00%)
20-00-3839-8000	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	-	-
20-00-3980-0000	Transfer from General Fund	0.00	0.00	0.00	0.00	263,827.00	263,827.00	-
20-00-3990-9000	Fund Balance Appropriated	0.00	0.00	0.00	0.00	192,872.00	192,872.00	-
	Total	\$44,189.59	\$36,610.00	\$39,352.00	\$46,913.00	\$531,715.00	\$ 492,363.00	1251.18%

TOWN OF LEWISVILLE
Willow Run MSD - Expenses

Account	Description	2022-2023 Actual	2022-2023 Budget (as amended)	2023-2024 Budget (as amended)	2023-2024 Estimated	2024-2025 Department Request	2024-2025 Manager Recommended
20-00-4110-1920	Legal	\$0.00	\$1,000.00	\$1,000.00	\$1,751.00	\$1,000.00	\$1,000.00
20-00-4110-2000	Supplies	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
20-00-4110-6000	Contracted Services	3,399.97	29,950.00	32,617.00	31,866.00	528,715.00	528,715.00
20-00-4110-9000	Contingency	0.00	3,660.00	3,735.00	3,735.00	0.00	0.00
	Total	\$3,399.97	\$36,610.00	\$39,352.00	\$39,352.00	\$531,715.00	\$531,715.00

2023-2024 Budget vs 2024-2025 Manager Recommended	% Change
\$ -	0.00%
-	0.00%
496,098.00	1520.98%
(3,735.00)	(100.00%)
\$492,363.00	1251.18%

Contracted Services	Department Request	Manager Recommended
Hydrilla	\$400	\$400
Tree removal	5,000	5,000
Dam mowing	3,600	3,600
Guardrail mowing	440	440
Pest control	1,500	1,500
Property tax collection fee	765	765
Annual EAP Update & Tabletop Projects	7,500	7,500
	509,510	509,510
Total Contracted Services	\$528,715	\$528,715

Section I

American Rescue Plan Act Special Revenue Fund

**Town of Lewisville
American Rescue Plan Act Special Revenue Fund**

Updated 4/5/2024

American Rescue Plan Act funding received	\$ 4,024,471.50
Transferred to General Fund to reimburse for general government services - revenue replacement - Fiscal Year 2021-2022	(1,208,168.14)
Transferred to General Fund to reimburse for general government services - revenue replacement - Fiscal Year 2022-2023	(1,105,602.57)
Transferred to General Fund to reimburse for general government services - revenue replacement - First 9 months of Fiscal Year 2023-2024	(1,028,650.76)
Investment earnings	<u>153,729.27</u>
American Rescue Plan Act Special Revenue Fund - Cash Balance 4/5/2024	<u><u>\$ 835,779.30</u></u>

Section J
Budget Ordinance

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2024-001
FISCAL YEAR 2024-2025 BUDGET**

BE IT ORDAINED by the Town Council of the Town of Lewisville, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore established for the Town:

Governing Body	\$ 578,951
Administration	\$ 1,032,662
Finance	\$ 314,218
Debt Service	\$ 225,200
Planning	\$ 388,771
Beautification	\$ 130,956
Community Policing	\$ 1,035,720
Public Works	\$ 516,585
Streets	\$ 323,602
Powell Bill	\$ 466,430
Storm Water	\$ 221,737
Solid Waste	\$ 1,605,860
Recycling	\$ 5,310
Parks and Recreation	\$ 386,781
Total Departmental Appropriations	\$ 7,232,783

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2024-001
FISCAL YEAR 2024-2025 BUDGET**

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ad Valorem Property Tax	\$ 3,765,165
Tax Penalties & Interest	\$ 5,000
Local Sales and Use Tax	\$ 1,289,255
Alcoholic Beverage Tax	\$ 54,300
Electricity Sales Tax	\$ 474,290
Piped Natural Gas Sales Tax	\$ 24,705
Telecommunications Sales Tax	\$ 18,740
Video Programming Sales Tax	\$ 115,780
Solid Waste Disposal Tax	\$ 10,955
Powell Bill Allocation	\$ 466,430
ABC Board Revenue	\$ 273,785
Occupancy Tax	\$ 50,000
Investment Revenue	\$ 192,000
Miscellaneous Revenue	\$ 93,900
Fund Balance Appropriated	\$ 398,478
Total Revenues	\$ 7,232,783

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2024-001
FISCAL YEAR 2024-2025 BUDGET**

Section 3: The following amounts are hereby appropriated in the Special Revenue Fund for the operation and activities of the Willow Run Municipal Service District for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore established for the Municipal Service District:

Legal Expense	\$ 1,000
Supplies	\$ 2,000
Contracted Services	\$ 528,715
Contingency	\$ -
Total	<u><u>\$ 531,715</u></u>

Section 4: It is estimated that the following revenues will be available in the Willow Run Municipal Service District Special Revenue Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ad Valorem Property Tax	\$ 75,016
Transfer from General Fund	\$ 263,827
Fund Balance Appropriated	\$ 192,872
Total	<u><u>\$ 531,715</u></u>

Section 5: The following amount is hereby appropriated in the Sidewalks, Bike Paths, and Greenways Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Expenditures	<u><u>\$ -</u></u>
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Section 6: The following revenue will be available in the Sidewalks, Bike Paths, and Greenways Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Transfer from General Fund	<u><u>\$ -</u></u>
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**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2024-001
FISCAL YEAR 2024-2025 BUDGET**

Section 7: The following amount is hereby appropriated in the Municipal Buildings/Land Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Expenditures	\$ -
	<u> </u>

Section 8: The following revenue will be available in the Municipal Buildings/Land Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Transfer from General Fund	\$ -
	<u> </u>

Section 9: The following amount is hereby appropriated in the Public Works Facility Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Expenditures	\$ -
	<u> </u>

Section 10: The following revenue will be available in the Public Works Facility Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Transfer from General Fund	\$ -
	<u> </u>

Section 11: The following amount is hereby appropriated in the Parks and Recreation Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Expenditures	\$ -
	<u> </u>

Section 12: The following revenue will be available in the Parks and Recreation Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Transfer from General Fund	\$ -
	<u> </u>

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2024-001
FISCAL YEAR 2024-2025 BUDGET**

Section 13:

(A) For the Town of Lewisville, there is hereby levied a tax rate of twenty-one and seven tenths cents (\$.217) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2024, for the purpose of raising the revenue as "Ad Valorem Property Tax" in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purpose of taxation of \$1,770,509,128 and an estimated rate of collection of 98%.

(B) For the Willow Run Municipal Service District, there is hereby levied a tax rate of ten cents (\$.10) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2024, for the purpose of raising the revenue as "Ad Valorem Property Tax" in the Willow Run Municipal Service District Special Revenue Fund in Section 4 of this ordinance.

This rate is based on a total valuation of property for the purpose of taxation of \$76,546,698 and an estimated rate of collection of 98%.

Section 14: The Gateway Project Capital Projects Fund is included as a part of this budget ordinance.

Section 15: The Community Center Capital Projects Fund is included as a part of this budget ordinance.

Section 16: The Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Projects Fund is included as a part of this budget ordinance.

Section 17: The Jack Warren Park Improvements Capital Projects Fund is included as a part of this budget ordinance.

Section 18: The Lewisville-Vienna Multipurpose Path Capital Projects Fund is included as a part of this budget ordinance.

Section 19: The Shallowford Road CMAQ Sidewalk Capital Projects Fund is included as a part of this budget ordinance.

Section 20: The Great Wagon Road Improvements Capital Projects Fund is included as a part of this budget ordinance.

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2024-001
FISCAL YEAR 2024-2025 BUDGET**

Section 21: The Special Revenue Fund - Grant Project Fund for the American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds is included as a part of this budget ordinance.

Section 22: Events expenditures are calculated at \$6.50 per resident using the estimated population count of 13,585. The budget for events is \$88,303

Section 23: Travel Per Diem Rates and Fee Schedules are hereby established in accordance with Appendix A and C attached hereto.

Section 24: Salary range minimums and maximums for Town staff are hereby established in accordance with Appendix B attached hereto.

Section 25: The Town Manager shall have the authority per G.S. 159-15 to transfer appropriations from one line item to another line item within a departmental budget. These changes should not result in increases in recurring obligations such as salaries and benefits. The Town Manager is further authorized to transfer funds from one appropriation to another in a different department within the same fund with a maximum of \$10,000. No transfers shall be made between funds, except as approved by the Town Council in the Budget Ordinance as amended. The Town Manager shall have the authority to approve and execute contracts and contract amendments in amounts not to exceed \$50,000.

Section 26: The Town Manager shall not hire or authorize the hiring of employees that will result in more than the equivalent of 13 full time permanent employees.

Section 27: Appendix A Lodging Plus Per Diem Rates Fiscal Year 2024-2025 is herein incorporated into this ordinance.

Section 28: Appendix B Salary Ranges by Pay Grade is herein incorporated into this ordinance.

Section 29: Appendix C Fiscal Year 2024-2025 Fee Schedule is herein incorporated into this ordinance.

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2024-001
FISCAL YEAR 2024-2025 BUDGET**

Section 30: Copies of this Budget Ordinance shall be furnished to the Finance Director, the Budget Officer, and the Town Clerk, to be kept on file by them for their direction in the disbursement of funds.

ADOPTED THIS THE 13TH DAY OF JUNE, 2024 BY THE LEWISVILLE TOWN COUNCIL.

Mike Horn, Mayor

ATTEST: _____
Dora K. Moore, Town Clerk

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2024-001
FISCAL YEAR 2024-2025 BUDGET**

APPENDIX A

LODGING PLUS PER DIEM RATES FISCAL YEAR 2024-2025

1. Reference the Town of Lewisville Personnel Policy Section 8-3 Seminars and Training.
 - a. Authorized travelers will be reimbursed for the full cost of overnight lodging accommodations plus the current per diem for breakfast, lunch, dinner, and incidentals as published by the United States General Services Administration (GSA).
 - b. Following is an exception to 1. a. above. When the Town Council and/or Town staff dine together as part of a group function, one (1) Town credit card will be used for payment and total meal expenses will be equally divided among all participants and posted accordingly to the appropriate departmental expense. Individual meal rates for this function may be over or under per diem rates. No reimbursement shall be made for these expenses.
2. Partial day per diem will be based on meal rate deductions which will be determined by the time of departure from and return to Lewisville. Departure from Lewisville or the traveler's regular place of business prior to the next application time will qualify the traveler for the appropriate meal rate. Return to Lewisville or the traveler's regular place of business prior to the application time will result in non-payment of the corresponding meal rate.
3. Meals provided by the sponsor of a conference or meetings will result in the corresponding meal rate deduction. The traveler is required to report meals provided or consumed in flight when traveling by air, if meals are included in the hotel/motel room rate, or if meals are provided as a part of the attended program. Meals provided by the hotel/motel in which the traveler resides may be optional. For example, should a continental breakfast be inadequate the traveler may have the option not to consume the provided meal and obtain a meal from an alternate source and be reimbursed at the corresponding per diem rate.
4. The traveler must complete a Town Travel Reimbursement claim form in order to receive payment for official travel, including local official travel mileage reimbursement claims. Lodging receipts, airline tickets, and other claims for reimbursement must be attached to the claim form. Receipts for meal expenses are not required except when using Town credit cards.
5. During FY 2024-2025 use of privately-owned vehicles (POV) while conducting official Town business will be reimbursed at the same rate established by the IRS. Employees and other Town officials receiving an automobile allowance will not be reimbursed mileage when using their POV for official travel within the State.

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2024-001
FISCAL YEAR 2024-2025 BUDGET**

APPENDIX B

SALARY RANGES BY PAY GRADE

Pay Grade	Salary Range	
	Minimum	Maximum
6	\$ 85,513	\$ 132,543
5	\$ 69,962	\$ 113,339
4	\$ 62,489	\$ 93,732
3	\$ 46,642	\$ 77,739
2	\$ 38,869	\$ 62,190
1	\$ 31,093	\$ 46,642

Pay Grade	Classifications
6	Finance Director
	Assistant Town Manager
5	Planning Director
	Public Works Director
4	Town Clerk
3	Communications Specialist
	Office Manager/Events Coordinator
	Storm Water Administrator
	Community Center Operations Manager
	Facilities Manager
	Planner I
2	Maintenance Technician
	Accounting Clerk I
1	Maintenance Worker I

**APPENDIX C
FEE SCHEDULE**

Resource			Account Number
Town Code Chapter 16			
Facility Rental and Associated Fees			
G. Galloway Reynolds Community Center	Fees for 4 Hours	Surcharge	
Comm Ctr: Flr 1 or 2 - Resident	\$35		10-00-3343-4002
Comm Ctr: Flr 1 or 2 - Non-Resident	\$35	\$100	10-00-3343-4002
Comm Ctr: Flr 1 w/ kitchen - Resident	\$55		10-00-3343-4002
Comm Ctr: Flr 1 w/ kitchen - Non-Resident	\$55	\$100	10-00-3343-4002
Comm Ctr: Entire Bldg w/ Kitchen - Resident	\$85		10-00-3343-4002
Comm Ctr: Entire Bldg w/ Kitchen - Non -Resident	\$85	\$100	10-00-3343-4002
Refundable cleaning deposit	\$200		10-00-2160-1000
(Additional hours are priced at \$15 per hour)			
Damages (fee to be determined by cost of damage and/or repair)			

Officer Fees (minimum 4 hrs each) (Required to serve alcohol [minimum 2] and large events support) (Required for high attendance events) Cancellations with less than 24 hours notice prior to start time, officers will be paid \$55 per hour for a minimum of 4 hours and supervisors \$60 per hour for a minimum of 4 hours. Private events must contract directly with the Forsyth County Sheriff's Office.	\$55 per hour per officer \$60 per hour per supervisor		
Hank Chilton Pavilion at Shallowford Square	Fees for 4 Hours	Surcharge	
Town Square Pavilion - Resident	\$35		10-00-3343-4003
Town Square Pavilion - Non-Resident	\$35	\$100	10-00-3343-4003
Refundable cleaning deposit	\$200		10-00-2160-1000
(Additional hours are priced at \$15 per hour)			
Damages (fee to be determined by cost of damage and/or repair)			
Officer Fees (minimum 4 hrs each) (Required to serve alcohol [minimum 2] and large events support) (Required for high attendance events) Cancellations with less than 24 hours notice prior to start time, officers will be paid \$55 per hour for a minimum of 4 hours and supervisors \$60 per hour for a minimum of 4 hours. Private events must contract directly with the Forsyth County Sheriff's Office.	\$55 per hour per officer \$60 per hour per supervisor		

Jack Warren Park Pavilion	Fees for 4 Hours	Surcharge	
Jack Warren Park Pavilion - Resident	\$35		10-00-3343-4004
Jack Warren Park Pavilion - Non-Resident	\$35	\$100	10-00-3343-4004
Refundable cleaning deposit	\$200		10-00-2160-1000
(Additional hours are priced at \$15 per hour)			
Damages (fee to be determined by cost of damage and/or repair)			
Officer Fees (minimum 4 hrs each) (Required to serve alcohol [minimum 2] and large events support) (Required for high attendance events) Cancellations with less than 24 hours notice prior to start time, officers will be paid \$55 per hour for a minimum of 4 hours and supervisors \$60 per hour for a minimum of 4 hours. Private events must contract directly with the Forsyth County Sheriff's Office.	\$55 per hour per officer \$60 per hour per supervisor		
Mary Alice Warren Community Center	Fees for 4 Hours	Surcharge	
Shallow Ford Multi-Purpose Room - Resident	\$200		10-00-3343-4005
Shallow Ford Multi-Purpose Room - Non-Resident	\$200	\$100	10-00-3343-4005
(Additional hours are priced at \$50 per hour.)			
Lewisville Multi-Purpose Room - Resident	\$300		10-00-3343-4005

Lewisville Multi-Purpose Room - Non-Resident	\$300	\$100	10-00-3343-4005
(Additional hours are priced at \$75 per hour.)			
Vienna Multi-Purpose Room - Resident	\$200		10-00-3343-4005
Vienna Multi-Purpose Room - Non-Resident	\$200	\$100	10-00-3343-4005
(Additional hours are priced at \$50 per hour.)			
Shallow Ford Multi-Purpose Room w/ Kitchen - Resident	\$275		10-00-3343-4005
Shallow Ford Multi-Purpose Room with Kitchen - Non-Resident	\$275	\$100	10-00-3343-4005
(Additional hours are priced at \$50 per hour.)			
Magnolia Activity Room - Resident	\$100		10-00-3343-4005
Magnolia Activity Room - Non-Resident	\$100	\$100	10-00-3343-4005
(Additional hours are priced at \$25 per hour.)			
Great Wagon Conference Room - Resident	\$25 per hour (no minimum hour requirement)		10-00-3343-4005
Great Wagon Conference Room - Non-Resident	\$25 per hour (no minimum hour requirement)	\$100	10-00-3343-4005
Kitchen	\$75		10-00-3343-4005
Refundable cleaning deposit (per room)	\$300		10-00-2160-1000

Amenities requested as needed - EXTRA - to be determined per rental			
Damages (fee to be determined by cost of damage and/or repair)			
Officer Fees (minimum 4 hrs each) (Required to serve alcohol [minimum 2] and large events support) (Required for high attendance events) Cancellations with less than 24 hours notice prior to start time, officers will be paid \$55 per hour for a minimum of 4 hours and supervisors \$60 per hour for a minimum of 4 hours. Private events must contract directly with the Forsyth County Sheriff's Office.	\$55 per hour per officer \$60 per hour per supervisor		
Event Fees			
Parks and Recreation Program Fees			
Fee to be determined by cost of program			10-00-3302-3001
Planning & Zoning Fees			
Re-Zoning Petitions & Development Fees *			
General Use All Districts	\$1,200		10-00-3352-4000
Special Use District Zoning	\$1,500		10-00-3352-4000
Site Plan Approval Major (5 acre or greater)	\$1,500		10-00-3352-4000
Site Plan Approval Minor (less than 5 acres)	\$1,000		10-00-3352-4000
Site Plan Amendment	\$500		10-00-3352-4000
Zoning Text Amendment	\$900		10-00-3352-4000

Special Use Permit by Elected Body	\$1,100		10-00-3352-4000
Staff and Minor Changes	·\$150		10-00-3352-4000
Planning Board Review	\$600		10-00-3352-4000
Amending Uses	\$900		10-00-3352-4000
Subdivision Fees			
Subdivision Major (final plat)	\$1,500		10-00-3352-4000
Subdivision Minor (final plat)	\$500		10-00-3352-4000
Recombination Plat - Exception	\$175		10-00-3352-4000
Zoning Certification Letter	\$25		10-00-3352-4000
Planning Staff Sub-Division Denial Appeal	\$50		10-00-3352-4000
Driveway Permit Fees			
Residential	\$50		10-00-3352-4000
Commercial	\$250		10-00-3352-4000
Map Printing & Other Planning & Zoning Fees			
Zoning Board of Adjustment Fees & Inspection Fees (See Winston-Salem Fee Schedule)			
Land Use, Zoning, and Special Map Copies	\$25		10-00-3352-4000

Miscellaneous Planning & Zoning Publications:	<i>Per Page</i>		
Black & White	\$0.02		10-00-3352-4000
Color	\$0.05		10-00-3352-4000
Outside Vendor Copy	Cost		10-00-3352-4000
Street Name Change (resident initiated)	\$200 + Cost		10-00-3352-4000
Street Closing Request (resident initiated)	\$400		10-00-3352-4000
Temporary Sign Permits	\$35		10-00-3328-0000
Storm Water Fees			
Review - No BMP Required			
1st Disturbed Acre	\$250		10-00-3329-0000
Each additional disturbed acre	\$40		10-00-3329-0000
Resubmittal:			
1st Disturbed Acre	\$250		10-00-3329-0000
Each additional disturbed acre	\$40		10-00-3329-0000
Review - BMP Required			
1st Disturbed Acre	\$250		10-00-3329-0000

Each additional disturbed acre	\$100		10-00-3329-0000
Per Quantity BMP	\$500		10-00-3329-0000
Resubmittal:			
1st Disturbed Acre	\$250		10-00-3329-0000
Each additional disturbed acre	\$100		10-00-3329-0000
Per Quantity BMP	\$500		10-00-3329-0000
Non-Review Administration Fee Less Than 1 acre	\$200		10-00-3329-0000
Miscellaneous Fees			
MSD Fishing License for other Lewisville Residents	\$100		10-00-3839-8000
Town Code Chapter 17			
Abandoned, Hazardous, Junked Vehicles (see towing company fees)			
Town Code Chapter 43			
Tall Grass Nuisances (mowing) administrative fee	\$50		10-00-3839-8000
Tall Grass Nuisances (mowing) contractor abatement			
Operator	\$100 per hour		10-00-3839-8000

Equipment	\$100 per hour		10-00-3839-8000
Nuisances - Attorney Fees (per incident)			
Bulky Item Removal			
Long Bed Pick-Up Truck Load	\$100		10-00-3839-8000
6'x12' Trailer	\$275		10-00-3839-8000
Combined Use of Truck and Trailer	\$375		10-00-3839-8000
Photo Copies:	<i>Per Page</i>		
Black & White	\$0.02		10-00-3839-8000
Color	\$0.05		10-00-3839-8000
Outside Vendor Copy	Cost		10-00-3839-8000
Comprehensive Plan Copy (1 copy per household for residents - free)	\$25		10-00-3839-8000
Lewisville Street Map	\$3		10-00-3839-8000
Paver Bricks (Shallowford Square)	\$150		10-00-3841-8000
Tree Honoraries/Memorials (Jack Warren Park)	\$300		10-00-3841-8000
Bench Honoraries/Memorials (Jack Warren Park)	\$600		10-00-3841-8000

Check Returned for Insufficient Funds	\$36		10-00-3839-8000
Thumb Drive Fee	\$10		10-00-3839-8000
Budget Copies (1 copy per household for residents - free)	\$3		10-00-3839-8000
Permit Application Fee for Itinerant Merchants and Peddlers	\$10		10-00-3125-0001
<i>A Gardner's Guide to Landscaping and Plants</i> by the Beautification Committee	\$5		10-00-3839-8000
Board of Election filing fee for the offices of Mayor and Council Member payable to the Forsyth County Board of Elections	\$5		
Traffic Control Measures (See Policy)			10-00-3303-3000
Pedestrian Crossing Treatments (See Policy)			10-00-3303-3000

* Fee includes posting of signs on the property, legal advertising and, if applicable, the mailing of letters to adjoining property owners.