

TOWN OF LEWISVILLE



FY 2025-2026
TOWN COUNCIL
BUDGET WORKSHOP



Town of Lewisville Fiscal Year 2025-2026 Budget

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Section A

Budget Message



April 10, 2025

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

Subject: Fiscal Year 2025-2026 Budget Message

The Honorable Mayor and Members of the Town Council:

Executive Summary

As Town Manager, I am pleased to present the proposed General Fund budget of \$8,260,761 for fiscal year 2025-2026. The budget as proposed includes a proposed property tax decrease from 21.7 cents per \$100 of valuation to 19.7 cents per \$100 of valuation. This represents a decrease of 2 cents. This budget shows an increase in the General Fund budget from the previous year budget, as adopted for July 1, 2024, of \$1,038,870 or 14.4%. This budget as proposed is balanced with \$-0- in fund balance from the General Fund.

Forsyth County has completed and released new valuation numbers as part of a four-year cycle. Tax values for fiscal year 2024-2025 were \$1,787,644,729. According to the Forsyth County Tax Appraisers, the total tax value for the Town of Lewisville for the upcoming fiscal year is estimated at \$2,637,018,910. This is a gain of approximately 47.5%. The estimated Ad Valorem tax revenue for fiscal year 2025-2026 is \$5,091,028 with one cent of the tax rate generating approximately \$258,428.

For fiscal years when there is a property tax revaluation, the Town produces a revenue neutral rate calculation. This calculation represents the tax rate required for the Town to collect the same amount of property tax revenue as it did in the prior year, using the values determined under the revaluation process.

The resulting revenue neutral rate for fiscal year 2025-2026 is 15.17 cents per \$100 of valuation for the General Fund. The current tax rate for the General Fund is 21.7 cents per \$100 of valuation.

The Town of Lewisville also collects a levy for a municipal service district. The current tax rate is 10 cents per \$100 of valuation. The revenue neutral rate for the municipal service district is 7.5 cents per \$100 of valuation. The proposed tax rate for the municipal service district for fiscal year 2025-2026 is unchanged at 10 cents per \$100 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 and recycling, stormwater management, and road paving and maintenance.

The Economy

The increase in housing prices in the State of North Carolina is unprecedented. In Forsyth County, the growth in the valuation numbers for real property ranged anywhere from 20% to 300%. For the Town of Lewisville, the total valuation for real property increased \$836,224,412 or 54.65%. Even with the 2-cent decrease in the property tax rate in the proposed budget, estimated Ad Valorem revenue will increase by \$1,289,423 or 33.92% in fiscal year 2025-2026.

Inflation remains elevated above the Federal Reserve's 2% target. For February, 2025, the Consumer Price Index for All Urban Consumers (CPI-U) increased 2.8% from February, 2024. High levels of inflation in recent years are one reason that local sales tax revenue have increased significantly. Local sales tax, which is the Town's second largest revenue source, is also the one that most closely fluctuates with the health of the economy. Economic growth appears to be slowing. Decline in consumer confidence and the federal government's approach to tariff policy have led many analysts to forecast increased chances of a recession in the months ahead. As such, the Town of Lewisville is estimating very modest growth in local sales tax for fiscal year 2025-2026.

In projecting revenues for the 2025-2026 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.

Capital Reserve Funds

At the Town Council planning session, recently held on January 31, Council re-affirmed its desire to proactively support key projects ranging from recreation enhancements to road and sidewalk improvements throughout the Town. To help fund these projects, the Town has accumulated the following amounts in its capital reserve funds.

<u>Capital Reserve Funds</u>	<u>Current Fund Balance</u>
Sidewalks, Bike Paths, and Greenways	\$1,438
Municipal Buildings/Land	\$147,613
Parks & Recreation	\$343

In recent years, the Town has not fully funded its capital reserves as part of the annual General Fund operating budget. We propose to use the increase in Ad Valorem tax revenues to fully fund and grow our capital reserves at the following revised amounts each fiscal year.

<u>Capital Reserve Funds</u>	<u>Proposed Annual Contribution from General Fund</u>
Sidewalks, Bike Paths, and Greenways	\$100,000
Municipal Buildings/Land	\$25,000
Parks & Recreation	\$100,000

Capital Project Ordinances

The Capital Project Ordinances and Grant Project Ordinances that remain in the budget during Fiscal Year 2025-2026 are as follows.

Active Projects

Community Center
 Roundabout at Lewisville-Vienna Road and Robinhood Road
 Jack Warren Park Improvements
 Great Wagon Road Improvements
 Public Works Facility
 American Rescue Plan Act Special Revenue Fund

Inactive Projects

Lewisville-Vienna Multipurpose Path
 Shallowford Road CMAQ Sidewalk

Roundabout at Lewisville-Vienna Road and Robinhood Road

The Town plans to begin the construction phase of the roundabout project at Robinhood Road and Lewisville-Vienna Road in fiscal year 2025-2026. 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 funding of \$4,706,084 for the project.

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, expansion of the width of the sidewalk, and the installation of water and sewer lines. Construction is expected to begin in the Spring of 2025. The Town currently has \$2,017,355 in a capital project fund to pay for future expenditures related to the Great Wagon Road.

Public Works

The Town is responsible for maintaining 56.9 miles of right of way. This right of way includes the roadway, sidewalks, stormwater infrastructure and street trees. These items are nearing the end of their life expectancy. The proposed budget for Fiscal Year 2025-2026 allocates funds to fulfil the town's obligation to its residents to rehabilitate and preserve these physical systems.

In the current fiscal year, the Town purchased the old post office building adjacent to Town Hall to be used as a new Public Works Building. Town Council authorized a total budget of \$1,000,000 to purchase the building at a price of \$700,000 and to renovate and upfit the building as needed. These renovations are ongoing and expected to continue into fiscal year 2025-2026.

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 2025-2026 contains funding to complete 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 Y. Tolbert
Town Manager

Section B
General Fund Revenues

TOWN OF LEWISVILLE
General Fund Revenues

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Estimated	2024-2025 Budget vs 2025-2026 Manager Estimated	% Change
<u>Ad Valorem Revenue</u>								
10-00-3100-1000	Ad Valorem Levy	\$ 3,079,939.49	\$ 2,988,220.00	\$ 3,765,165.00	\$ 3,801,605.00	\$ 5,091,028.00	\$ 1,325,863.00	35.21%
10-00-3130-1000	Penalties & Interest	5,377.47	5,000.00	5,000.00	5,000.00	5,000.00	-	0.00%
	Total Ad Valorem Revenue	<u>3,085,316.96</u>	<u>2,993,220.00</u>	<u>3,770,165.00</u>	<u>3,806,605.00</u>	<u>5,096,028.00</u>	<u>1,325,863.00</u>	<u>35.17%</u>
<u>Sales and Use Tax Revenue</u>								
10-00-3230-1000	Sales & Use Tax - Art 39	504,090.26	542,660.00	541,605.00	516,188.00	530,640.00	(10,965.00)	(2.02%)
10-00-3231-1000	Sales & Use Tax - Art 40	249,111.92	247,820.00	255,345.00	255,090.00	262,235.00	6,890.00	2.70%
10-00-3232-0000	Sales & Use Tax - Art 42	242,538.83	262,285.00	261,200.00	248,360.00	255,315.00	(5,885.00)	(2.25%)
10-00-3233-0000	Sales & Use Tax - Old Art 44	(1.57)	-	-	-	-	-	-
10-00-3233-0001	Hold Harmless-Replace Art 44	231,059.71	220,005.00	231,105.00	236,605.00	243,230.00	12,125.00	5.25%
	Total Sales and Use Tax Revenue	<u>1,226,799.15</u>	<u>1,272,770.00</u>	<u>1,289,255.00</u>	<u>1,256,243.00</u>	<u>1,291,420.00</u>	<u>2,165.00</u>	<u>0.17%</u>
<u>Other State Shared Revenues</u>								
10-00-3322-2000	Alcoholic Beverage Tax	66,059.75	56,825.00	54,300.00	63,946.00	65,610.00	11,310.00	20.83%
10-00-3324-2000	Electricity Sales Tax	485,211.23	448,835.00	474,290.00	532,762.00	566,325.00	92,035.00	19.40%
10-00-3326-0000	Sales Tax on Piped Natural Gas	22,950.41	30,280.00	24,705.00	26,898.00	25,635.00	930.00	3.76%
10-00-3327-0000	Telecommunications Sales Tax	21,410.79	19,935.00	18,740.00	19,762.00	18,460.00	(280.00)	(1.49%)
10-00-3327-0001	Video Programming Sales Tax	114,607.95	122,030.00	115,780.00	110,367.00	105,510.00	(10,270.00)	(8.87%)
10-00-3342-0000	Solid Waste Disposal Tax	10,580.60	11,025.00	10,955.00	10,506.00	10,485.00	(470.00)	(4.29%)
	Total Other State Shared Revenues	<u>720,820.73</u>	<u>688,930.00</u>	<u>698,770.00</u>	<u>764,241.00</u>	<u>792,025.00</u>	<u>93,255.00</u>	<u>13.35%</u>
<u>Powell Bill Revenue</u>								
10-00-3330-3000	Powell Bill Revenue	427,558.19	427,558.00	466,430.00	467,781.45	467,780.00	1,350.00	0.29%
	Total Powell Bill Revenue	<u>427,558.19</u>	<u>427,558.00</u>	<u>466,430.00</u>	<u>467,781.45</u>	<u>467,780.00</u>	<u>1,350.00</u>	<u>0.29%</u>
<u>ABC Board Revenue</u>								
10-00-3321-2000	ABC Board Revenue	273,641.00	212,000.00	273,785.00	260,270.00	250,000.00	(23,785.00)	(8.69%)
	Total ABC Board Revenue	<u>273,641.00</u>	<u>212,000.00</u>	<u>273,785.00</u>	<u>260,270.00</u>	<u>250,000.00</u>	<u>(23,785.00)</u>	<u>(8.69%)</u>

TOWN OF LEWISVILLE
General Fund Revenues

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Estimated	2024-2025 Budget vs 2025-2026 Manager Estimated	% Change
Occupancy Tax Revenue								
10-00-3320-2000	Occupancy Tax	57,221.80	50,000.00	50,000.00	63,210.00	50,000.00	-	0.00%
	Total Occupancy Tax Revenue	<u>57,221.80</u>	<u>50,000.00</u>	<u>50,000.00</u>	<u>63,210.00</u>	<u>50,000.00</u>	<u>-</u>	<u>0.00%</u>
Investment Income								
10-00-3831-8000	Invest Income - NCCMT Govt Fd	174,456.42	80,000.00	156,000.00	188,250.00	144,000.00	(12,000.00)	(7.69%)
10-00-3832-8000	Invest Income - NCCMT Powell Bill	46,258.64	7,000.00	36,000.00	42,535.00	30,000.00	(6,000.00)	(16.67%)
	Total Investment Income	<u>220,715.06</u>	<u>87,000.00</u>	<u>192,000.00</u>	<u>230,785.00</u>	<u>174,000.00</u>	<u>(18,000.00)</u>	<u>(9.38%)</u>
Miscellaneous Income								
10-00-3125-0000	Application Fee - Peddler Permits	20.00	-	-	-	-	-	-
10-00-3290-1000	Gas Tax Refund	302.11	300.00	200.00	520.00	300.00	100.00	50.00%
10-00-3328-0000	Temporary Sign Permits	35.00	-	-	70.00	-	-	-
10-00-3329-0000	Storm Water Plan Review Fees	1,861.56	3,000.00	3,000.00	370.00	2,000.00	(1,000.00)	(33.33%)
10-00-3343-4002	Galloway Community Center Rentals	3,270.00	2,000.00	2,500.00	2,500.00	2,500.00	-	0.00%
10-00-3343-4003	Shallowford Square Pavilion Rentals	1,010.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-00-3343-4004	Jack Warren Park Pavilion Rentals	4,730.00	3,500.00	4,000.00	4,000.00	4,000.00	-	0.00%
10-00-3343-4005	Mary Alice Warren Community Ctr Rentals	70,750.00	70,000.00	70,000.00	70,000.00	70,000.00	-	0.00%
10-00-3343-4006	Instructor Fees	-	-	-	1,800.00	5,400.00	5,400.00	-
10-00-3352-4000	Planning & Developer Fees	10,425.00	7,000.00	7,000.00	12,275.00	7,000.00	-	0.00%
10-00-3839-8000	Miscellaneous Revenue	5,428.14	4,000.00	5,000.00	10,747.00	5,000.00	-	0.00%
10-00-3839-8002	Insurance Recoveries	6,291.13	-	-	-	-	-	-
10-00-3839-8003	Electric Vehicle Charging Stations	829.10	-	1,200.00	3,794.00	4,800.00	3,600.00	300.00%
10-00-3839-8004	Grant Revenue - NCDEQ	16,000.00	-	-	-	-	-	-
10-00-3841-8000	Memorials	-	-	-	-	-	-	-
	Total Miscellaneous Income	<u>120,952.04</u>	<u>90,800.00</u>	<u>93,900.00</u>	<u>107,076.00</u>	<u>102,000.00</u>	<u>8,100.00</u>	<u>8.63%</u>
Transfers From Other Funds								
10-00-3980-0001	Transfer from ARPA Special Revenue Fd	1,335,948.56	-	-	374,752.23	-	-	-
10-00-3980-0002	Transfer from WRMSD Special Revenue Fd	-	-	-	-	37,508.00	37,508.00	-
	Total Transfer from ARPA Spec Rev Fd	<u>1,335,948.56</u>	<u>-</u>	<u>-</u>	<u>374,752.23</u>	<u>37,508.00</u>	<u>37,508.00</u>	<u>-</u>

TOWN OF LEWISVILLE
General Fund Revenues

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Estimated	
						2024-2025 Budget vs 2025-2026 Manager Estimated	% Change
Appropriated Fund Balance							
10-00-3990-9000	Appropriation from Fund Balance	-	1,222,889.10	467,775.00	-	-	(467,775.00) (100.00%)
	Total Appropriated Fund Balance	-	1,222,889.10	467,775.00	-	-	(467,775.00) (100.00%)
Total Revenues		\$ 7,468,973.49	\$ 7,045,167.10	\$ 7,302,080.00	\$ 7,330,963.68	\$ 8,260,761.00	\$ 958,681.00 13.13%

General Fund Revenues

Ad Valorem Revenue

- To assist the Town with the preparation of the budget, Forsyth County provides the Town with estimates of the property valuation for the upcoming budget year.
- The estimate is \$2,637,018,910 for the 2025-2026 budget year (\$1,770,509,128 was the estimate used in the 2024-2025 budget year). This represents an increase of \$866,509,782 or 48.94%.
- Forsyth County has completed the revaluation process as of January 1, 2025 as part of a 4-year cycle. Per the Forsyth County Tax Assessor's office, the estimate above does contain an allowance for appeals.
- The budget as proposed contains a property tax rate of 19.7 cents per \$100 of valuation. This represents a 2-cent tax decrease over the current rate of 21.7 cents in FY 2024-2025.
- The revenue neutral rate adjusted for growth is 15.17 cents per \$100 of valuation.
- 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	2014	\$ 0.177
2002	\$ 0.110	2015	\$ 0.177
2003	\$ 0.195	2016	\$ 0.177
2004	\$ 0.195	2017	\$ 0.177
2005	\$ 0.195	2018	\$ 0.177
2006	\$ 0.177	2019	\$ 0.177
2007	\$ 0.177	2020	\$ 0.177
2008	\$ 0.177	2021	\$ 0.177
2009	\$ 0.177	2022	\$ 0.177
2010	\$ 0.177	2023	\$ 0.177
2011	\$ 0.177	2024	\$ 0.177
2012	\$ 0.177	2025	\$ 0.217
2013	\$ 0.177		

- The budgeted property tax revenue is calculated assuming a collection rate of 98%.
- Budgeted Ad Valorem for 2025-2026 is \$5,091,028 (an increase of \$1,325,863 or 35.21% from the 2024-2025 budget).
- See **Section C** of this book for more information about property tax revenue.

Account Description		2023-2024 Actual	2023-2024 Budget	2024-2025 Budget	2024-2025 Estimated	2025-2026 Estimated
Ad Valorem Revenue						
10-00-3100-1000	Ad Valorem Levy	\$ 3,079,939.49	\$2,988,220.00	\$3,765,165.00	\$ 3,801,605.00	\$ 5,091,028.00
10-00-3130-1000	Penalties & Interest	5,377.47	5,000.00	5,000.00	5,000.00	5,000.00
Total Ad Valorem Revenue		\$ 3,085,316.96	\$2,993,220.00	\$3,770,165.00	\$ 3,806,605.00	\$ 5,096,028.00

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 remains elevated above the Federal Reserve's 2% target. For February, 2025 the Consumer Price Index for All Urban Consumers (CPI-U) increased 2.8% from February, 2024. 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.
- Inflation is a double-edged sword for local government revenues. While it has implications for the overall economy and consumer purchasing power, higher prices mean higher sales tax revenue for local governments. Much of the pandemic era growth in local sales taxes was driven by inflation. Of course, that was also a time when federal programs were providing direct financial assistance to many consumers in the form of stimulus checks, extended and enhanced unemployment benefits, and expanded child tax credits. Any inflation that occurs in 2025 and 2026 will come in a much difference environment with the end of those federal programs.
- Economic growth appears to be slowing. Decline in consumer confidence and the federal government's approach to tariff policy have led many analysts to forecast increased chances of a recession in the months ahead.
- Sales tax collections for the Town of Lewisville are up only 1.30% for the first 7 months of FY 2024-2025.
- **Taking all of these factors into consideration, the North Carolina League of Municipalities (NCLM) is projecting that FY 2024-2025 sales tax collections will finish 2.4% higher than the previous year.**

- The picture for next fiscal year is uncertain. Much will depend on actions at the federal level, especially concerning tariffs. What is not known is will significant tariffs be put in place and maintained. And any inflation in the coming year will not be accompanied by the federal assistance to households we have seen in the past (stimulus checks, expanded and enhanced unemployment benefits, and expanded child credits). Per the NCLM, regardless of federal action and its impact, North Carolina is likely to continue to add population. Weighing all this, the NCLM projects that sales tax revenue will grow 2.8% in FY 2025-2026.
- *In order to budget for sales tax collections, we will follow the NCLM's lead and project that FY 2024-2025 collections will end with 2.4% growth year-over-year and that FY 2025-2026 will end with a growth of 2.8%.*

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	2023-2024 Actual	2023-2024 Budget	2024-2025 Budget	2024-2025 Estimated	2025-2026 Estimated
Sales and Use Tax Revenue						
10-00-3230-1000	Sales & Use Tax - Art 39	\$ 504,090.26	\$ 542,660.00	\$ 541,605.00	\$ 516,188.00	\$ 530,640.00
10-00-3231-1000	Sales & Use Tax - Art 40	249,111.92	247,820.00	255,345.00	255,090.00	262,235.00
10-00-3232-0000	Sales & Use Tax - Art 42	242,538.83	262,285.00	261,200.00	248,360.00	255,315.00
10-00-3233-0000	Sales & Use Tax - old Art	(1.57)	-	-	-	-
10-00-3233-0001	Hold Harmless Sales Tax-Replace Art 44	231,059.71	220,005.00	231,105.00	236,605.00	243,230.00
Total Sales and Use Tax Revenue		\$ 1,226,799.15	\$ 1,272,770.00	\$ 1,289,255.00	\$ 1,256,243.00	\$ 1,291,420.00

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 2024-2025 revenue will decrease by 3.2%. 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. The NCLM is projecting that revenues will rebound by 2.6% in FY 2025-2026.
- ***Accordingly, the Town will follow the NCLM's projections that beer and wine tax collections will decrease 3.2% in FY 2024-2025 and increase by 2.6% in FY 2025-2026.***

Account Description		2023-2024 Actual	2023-2024 Budget	2024-2025 Budget	2024-2025 Estimated	2025-2026 Estimated
10-00-3322-2000	Alcoholic Beverages Tax	\$ 66,059.75	\$ 56,825.00	\$ 54,300.00	\$ 63,946.00	\$ 65,610.00

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.
- **Using information from the Energy Information Administration (EIA), the NCLM projects that statewide electricity sales tax revenue for FY 2024-2025 will end 9.8% higher than the previous year.**
- **The NCLM further projects growth in this revenue source to continue and projects that electricity sales tax revenue will increase by 6.3% in FY 2025-2026.**
- ***Accordingly, the Town will follow the NCLM's projections that the electricity sales tax revenue will increase 9.8% in FY 2024-2025 and increase 6.3% in FY 2025-2026.***

Account Description		2023-2024 Actual	2023-2024 Budget	2024-2025 Budget	2024-2025 Estimated	2025-2026 Estimated
10-00-3324-2000	Electricity Sales Tax	\$485,211.23	\$448,835.00	\$474,290.00	\$532,762.00	\$566,325.00

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. The NCLM, using information from the Energy Information Administration, is projecting that sales tax collected on natural gas will increase 17.2% in FY 2024-2025. The NCLM is further projecting a decline of 4.7% in FY 2025-2026.**
- ***The Town is following the NCLM and projecting a 17.2% increase in piped natural gas sales tax revenue for FY 2024-2025 and a decrease of 4.7% in FY 2025-2026.***

		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
Account	Description	Actual	Budget	Budget	Estimated	Estimated
10-00-3326-0000	Sales Tax on Piped Natural Gas	\$ 22,950.41	\$ 30,280.00	\$ 24,705.00	\$ 26,898.00	\$ 25,635.00

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 2024-2025 year will finish 7.7% 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 6.6% in FY 2025-2026.**
- ***The Town will follow the NCLM and their projections that this revenue source will decline 7.7% in FY 2024-2025 and further decline 6.6% in FY 2025-2026.***

Account	Description	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Budget	Estimated	Estimated
10-00-3327-0000	Telecommunications Sales Tax	21,410.79	19,935.00	18,740.00	19,762.00	18,460.00

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 3.7% in FY 2024-2025.**
- **The NCLM projects further decline of 4.4% in FY 2025-2026.**
- ***The Town has followed the NCLM's projections that video programming sales tax will decline 3.7% in FY 2024-2025 and decline further by 4.4% in FY 2025-2026.***

Account Description		2023-2024 Actual	2023-2024 Budget	2024-2025 Budget	2024-2025 Estimated	2025-2026 Estimated
10-00-3327-0001	Video Programming Sales Tax	\$ 114,607.95	\$ 122,030.00	\$ 115,780.00	\$ 110,367.00	\$ 105,510.00

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. Much of the uncertainty about the economy and tariff policy and concern of a recession directly impact the construction industry. Given these factors the NCLM projects that solid waste disposal tax revenue will decline .7% in fiscal year 2024-2025.**
- **The NCLM further projects that solid waste tax distributions for 2025-2026 will further decline by .2%.**
- ***The Town has followed the NCLM’s projections and has budgeted that the solid waste disposal tax revenue for FY 2024-2025 will decline by .7% and for FY 2025-2026 will decline further by .2%.***

Account	Description	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Budget	Estimated	Estimated
10-00-3342-0000	Solid Waste Disposal Tax	\$ 10,580.60	\$ 11,025.00	\$ 10,955.00	\$ 10,506.00	\$ 10,485.00

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 \$185,875,000 for FY 2024-2025. The General Assembly has not yet presented or voted on any state budget proposals for the upcoming year. In his proposed budget, Governor Josh Stein is calling for the total amount of appropriated Powell Bill funds to remain unchanged at \$185,875,000. However, the General Assembly could choose to adjust that amount during their budget deliberations. As such, we will estimate that Powell Bill revenues for FY2025-2026 will be equal to FY 2024-2025 revenues of \$467,780.

Account	Description	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Budget	Estimated	Estimated
10-00-3330-3000	Powell Bill Revenue	\$ 427,558.19	\$ 427,558.00	\$ 466,430.00	\$ 467,781.45	\$ 467,780.00

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 as seen in the table below.

Fiscal Year	ABC Board Revenues	% Increase (Decrease)
2004-2005	\$ 61,279	
2005-2006	\$ 58,838	-4.0%
2006-2007	\$ 60,910	3.5%
2007-2008	\$ 72,399	18.9%
2008-2009	\$ 64,658	-10.7%
2009-2010	\$ 61,486	-4.9%
2010-2011	\$ 55,432	-9.8%
2011-2012	\$ 67,186	21.2%
2012-2013	\$ 79,482	18.3%
2013-2014	\$ 83,087	4.5%
2014-2015	\$ 98,755	18.9%

Fiscal Year	ABC Board Revenues	% Increase (Decrease)
2015-2016	\$ 117,754	19.2%
2016-2017	\$ 144,504	22.7%
2017-2018	\$ 155,073	7.3%
2018-2019	\$ 173,744	12.0%
2019-2020	\$ 194,910	12.2%
2020-2021	\$ 224,989	15.4%
2021-2022	\$ 233,274	3.7%
2022-2023	\$ 260,079	11.5%
2023-2024	\$ 273,641	5.2%

- However, revenues for the first 2 quarters of FY 2024-2025 are 4.3% lower than the same period of time in FY 2023-2024. Based on the decline in current year revenues, thus far, we are projecting that revenues in FY 2024-2025 will end the year at approximately \$260,270, which is below the budget amount of \$273,785. Accordingly, we will budget a lower amount of \$250,000 for FY 2025-2026.

Account	Description	2023-2024 Actual	2023-2024 Budget	2024-2025 Budget	2024-2025 Estimated	2025-2026 Estimated
10-00-3321-2000	ABC Board Revenue	\$ 273,641.00	\$ 212,000.00	\$ 273,785.00	\$ 260,270.00	\$ 250,000.00

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 plummeted. Revenues have since rebounded. Occupancy tax revenues are up 18.1% in the first 7 months of FY 2024-2025. We are projecting that occupancy tax revenues will end FY 2024-2025 well above the budgeted amount of \$50,000. In light of economic uncertainty and concerns over recession, we have budgeted revenues at the same budgeted level of \$50,000 in FY 2025-2026.

Account	Description	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Budget	Estimated	Estimated
10-00-3320-2000	Occupancy Tax	\$ 57,221.80	\$ 50,000.00	\$ 50,000.00	\$ 63,210.00	\$ 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 2025 was 4.3133%.
- **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.
- At its last meeting, the Federal Reserve voted to maintain the current Federal Funds Rate of 4.5%. The earnings in the Government Fund fluctuate with the Federal Funds Rate controlled by the Federal Reserve. It is not known at this time if the Federal Reserve might lower this key interest rate even further in the coming months. We estimate that current year investment earnings will end the year well above budgeted amounts. Analysts at the NCCMT have advised us that the earnings rate on the Government Fund could decline down to 3.5% in the coming fiscal year. We have budgeted accordingly.

Account Description		2023-2024 Actual	2023-2024 Budget	2024-2025 Budget	2024-2025 Estimated	2025-2026 Estimated
INVESTMENT INCOME						
10-00-3831-8000	Investment Income - NCCMT Government Fund	\$ 174,456.42	\$ 80,000.00	\$ 156,000.00	\$ 188,250.00	\$ 144,000.00
10-00-3832-8000	Investment Income - NCCMT Powell Bill	46,258.64	7,000.00	36,000.00	42,535.00	30,000.00
TOTAL INVESTMENT INCOME		\$ 220,715.06	\$ 87,000.00	\$ 192,000.00	\$ 230,785.00	\$ 174,000.00

Miscellaneous Income

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

Account	Description	2023-2024 Actual	2023-2024 Budget	2024-2025 Budget	2024-2025 Estimated	2025-2026 Estimated
Miscellaneous Income						
10-00-3125-0000	Application Fee - Peddler Permits	\$ 20.00	\$ -	\$ -	\$ -	\$ -
10-00-3290-1000	Gas Tax Refund	302.11	300.00	200.00	520.00	300.00
10-00-3328-0000	Temporary Sign Permits	35.00	-	-	70.00	-
10-00-3329-0000	Storm Water Plan Review Fees	1,861.56	3,000.00	3,000.00	370.00	2,000.00
10-00-3343-4002	Galloway Community Center Rentals	3,270.00	2,000.00	2,500.00	2,500.00	2,500.00
10-00-3343-4003	Shallowford Square Pavilion Rentals	1,010.00	1,000.00	1,000.00	1,000.00	1,000.00
10-00-3343-4004	Jack Warren Park Pavilion Rentals	4,730.00	3,500.00	4,000.00	4,000.00	4,000.00
10-00-3343-4005	Mary Alice Warren Community Center Rentals	70,750.00	70,000.00	70,000.00	70,000.00	70,000.00
10-00-3343-4006	Instructor Fees	-	-	-	1,800.00	5,400.00
10-00-3352-4000	Planning & Developer Fees	10,425.00	7,000.00	7,000.00	12,275.00	7,000.00
10-00-3839-8000	Miscellaneous Revenue	5,428.14	4,000.00	5,000.00	10,747.00	5,000.00
10-00-3839-8002	Insurance Recoveries	6,291.13	-	-	-	-
10-00-3839-8003	Electric Vehicle Charging Stations	829.10	-	1,200.00	3,794.00	4,800.00
10-00-3839-8004	Grant Revenue - NCDEQ	16,000.00	-	-	-	-
10-00-3980-0001	Transfer from ARPA Special Revenue Fund	1,335,948.56	-	-	374,752.23	-
Total Miscellaneous Income		\$ 1,456,900.60	\$ 90,800.00	\$ 93,900.00	\$ 481,828.23	\$ 102,000.00

Transfer from Willow Run MSD Special Revenue Fund

- In FY 2024-2025, the Town's General Fund will loan the Willow Run MSD Special Revenue Fund \$263,827 to help fund the repairs needed for Marblehead Dam. The WRMSD will begin paying back the General Fund in FY 2025-2026. Following is the repayment schedule:

Fiscal Year	Loan Payment
2025-2026	\$ 37,508
2026-2027	37,508
2027-2028	37,508
2028-2029	37,508
2029-2030	37,508
2030-2031	37,508
2031-2032	37,508
2032-2033	1,271
	\$ 263,827

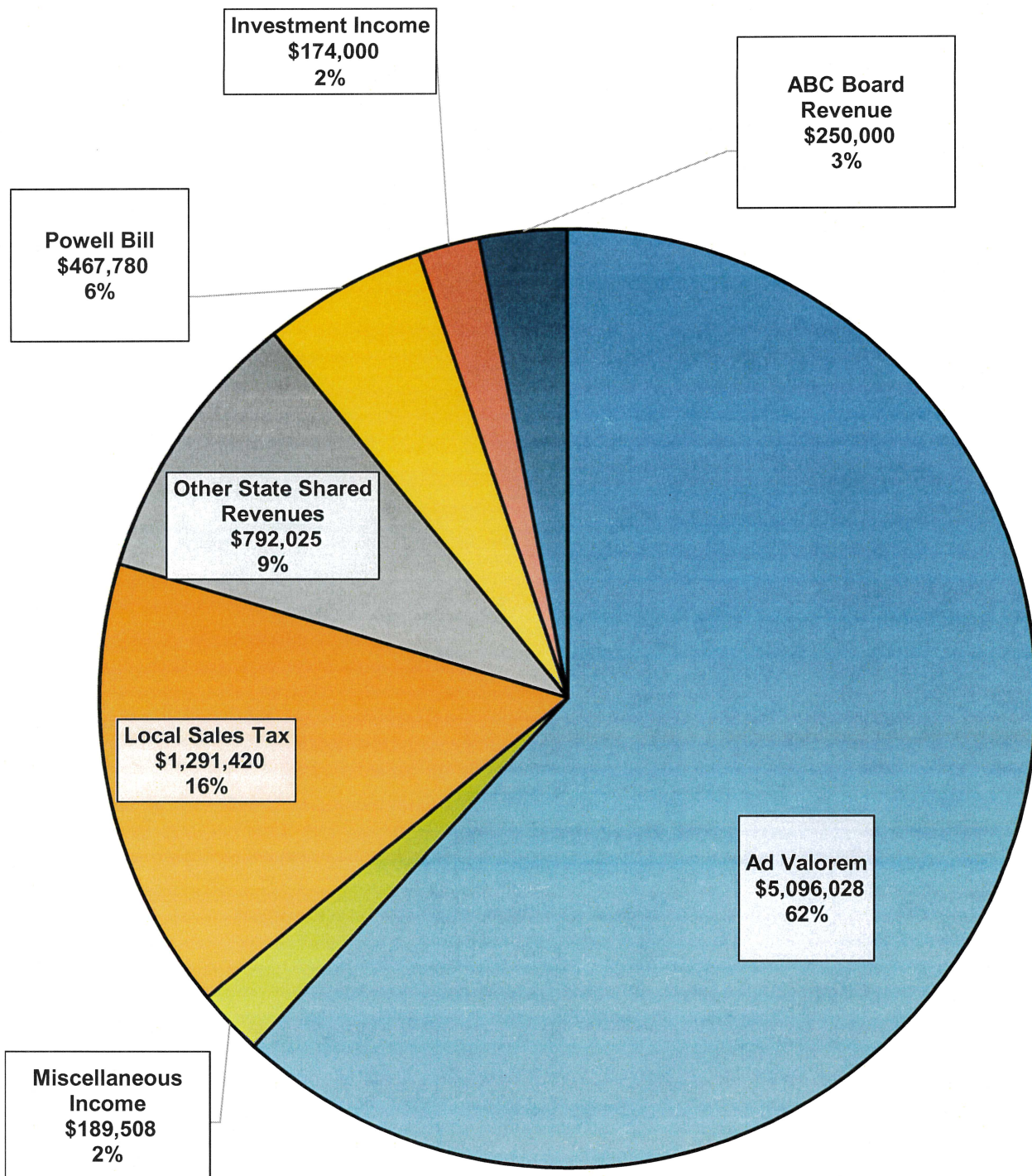
		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
Account	Description	Actual	Budget	Budget	Estimated	Estimated
10-00-3980-0002	Transfer from WRMSD Special Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ 37,508.00

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
None			\$ -
Total Appropriation of Fund Balance			<u>\$ -</u>

Account	Description	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Budget	Estimated	Estimated
10-00-3990-9000	Appropriation from Fund Balance	\$ -	\$ 1,222,889.10	\$ 467,775.00	\$ -	\$ -



**Budgeted General Fund
Revenue \$8,260,761**

Section C

Property Tax Rate

Town of Lewisville
Ad Valorem Property Tax Revenue

Property Tax Rate of 19.7 cents per \$100 of Valuation

Category	Actual FY 2024-2025 Valuation as of (1/1/2024) from TR-2	FY 2025-2026 Estimated Valuation as of (1/1/2025)	Increase (Decrease)	% Increase (Decrease)
Real property	\$ 1,530,221,642	\$ 2,366,446,054	\$ 836,224,412	54.65%
Personal Property	\$ 26,135,957	\$ 25,157,101	\$ (978,856)	-3.75%
Public service companies	\$ 23,584,979	\$ 24,056,679	\$ 471,700	2.00%
Registered motor vehicles	\$ 207,702,151	\$ 221,359,076	\$ 13,656,925	6.58%
Total	\$ 1,787,644,729	\$ 2,637,018,910	\$ 849,374,181	47.51%

	FY 2024-2025	FY 2025-2026	Increase	% Increase
Total valuation	\$ 1,787,644,729	\$ 2,637,018,910		
/ \$	100	\$ 100		
x \$	0.217	\$ 0.197		
	\$ 3,879,189	\$ 5,194,927		
Collection rate	98%	98%		
Estimated property tax revenue	\$ 3,801,605	\$ 5,091,028	\$ 1,289,423	33.92%
1 penny of the tax rate generates	\$ 175,189	\$ 258,428	\$ 83,239	47.51%

Fraction of 1 Cent	Gross Tax Revenue Generated	1% Collection Fee	Net Tax Revenue Generated
1/10	\$ 25,843	\$ 258	\$ 25,585
2/10	\$ 51,686	\$ 517	\$ 51,169
3/10	\$ 77,528	\$ 775	\$ 76,753
4/10	\$ 103,371	\$ 1,034	\$ 102,337
5/10	\$ 129,214	\$ 1,292	\$ 127,922
6/10	\$ 155,057	\$ 1,551	\$ 153,506
7/10	\$ 180,900	\$ 1,809	\$ 179,091
8/10	\$ 206,742	\$ 2,067	\$ 204,675
9/10	\$ 232,585	\$ 2,326	\$ 230,259
10/10	\$ 258,428	\$ 2,584	\$ 255,844

Revenue Neutral Tax Rate Calculation

FY 2024-2025 estimated property tax revenue	\$ 3,879,189
Divided by FY 2025-2026 estimated valuation	\$ 2,637,018,910
Divided by \$100	\$ 100
Rate to produce equivalent levy as in FY 2024-2025	\$ 0.1471
Average growth % in the last 3 years	3.11%
Revenue neutral tax rate	\$ 0.1517

Property Tax Revenue Using Revenue Neutral Rate

Total estimated valuation FY 2025-2026	\$ 2,637,018,910
/ \$	100
x \$	0.1517
	\$ 4,000,358
Collection rate	98%
Estimated property tax revenue	\$ 3,920,351
1 penny of the tax rate generates	\$ 258,428

Difference Between 19.7 Cents and Revenue Neutral Rate (With 98% Collection Rate)

FY 25-26 Property tax using 19.7 cents	\$ 5,091,028
FY 25-26 Property tax using 15.17 cents	\$ 3,920,351
Difference	\$ 1,170,677

What will the \$1,170,677 in property tax revenue generated from the revaluation purchase in the FY 2025-2026 proposed budget?	
Transfers to (3) Capital Reserve Funds (No transfers were made in FY 24-25)	\$ 225,000
Additional road paving and resurfacing (\$498,242 in FY 24-25 vs. \$900,000 in FY 25-26)	\$ 401,758
Transfer to GWR Improvements Capital Projects Fund to fund the installation of water/sewer lines along the Great Wagon Road	\$ 200,000
2025 Election cost - In past years, election cost has been approximately \$20,000 each election year. The Board of Election has notified the town that the cost will increase significantly because elections going forward will be partisan	\$ 65,974
<i>Capital purchases for Public Works:</i>	
1-Ton Truck	\$ 82,250
Tractor	\$ 50,317
Snow plow and salt spreaders	\$ 18,798
Completion of UDO Rewrite	\$ 51,195
Completion of stormwater mapping project	\$ 39,025
4% annual increase to Waste Management as allowed in the contract	\$ 62,676
7% increase in Community Policing contract	\$ 70,240
Total	\$ 1,267,233

**Town of Lewisville
Property Tax - Homeowner Tax Scenerios**

	50%	75%	100%
Home Value Prior to Revaluation	Home Value After Revaluation With a 50% Increase in Value	Home Value After Revaluation With a 75% Increase in Value	Home Value After Revaluation With a 100% Increase in Value

21.7 Cents Tax Rate (Tax Rate in FY 24-25)

Home Value	\$ 100,000	\$ 150,000	\$ 175,000	\$ 200,000
/	\$ 100	\$ 100	\$ 100	\$ 100
X	\$ 0.217	\$ 0.217	\$ 0.217	\$ 0.217
Property Tax	\$ 217	\$ 326	\$ 380	\$ 434

A Lewisville resident owns a home that before the revaluation is valued on the tax records at \$100,000. At the current tax rate of 21.7 cents the homeowner paid property tax of \$217 in FY 24-25. After the revaluation, if his home is valued 50% higher at \$150,000 and the tax rate remains unchanged at 21.7 cents, then his property tax in FY 25-26 will be \$326. If his home value increases 75% to \$175,000 or 100% to \$200,000, and the tax rate remains unchanged at 21.7 cents, then his property taxes will increase to \$380 or \$434 respectively in FY 25-26.

19.7 Cents Tax Rate (Proposed Tax Rate for FY 25-26)

Home Value	\$ 100,000	\$ 150,000	\$ 175,000	\$ 200,000
/	100	100	100	100
X	0.197	0.197	0.197	0.197
Property Tax	197	296	345	394

If the FY 25-26 tax rate is 19.7 cents and the homeowner's house value remains unchanged at \$100,000, then his property tax will decrease to \$197 in FY 25-26. If his home value increases 50% to \$150,000, 75% to \$175,000, or 100% to \$200,000, and the tax rate is 19.7 cents, then his property taxes will increase to \$296, \$345, or \$394 respectively for FY 25-26.

15.17 Cents Tax Rate (Revenue Neutral Rate)

Home Value	\$ 100,000	\$ 150,000	\$ 175,000	\$ 200,000
/	100	100	100	100
X	0.1517	0.1517	0.1517	0.1517
Property Tax	152	228	265	303

If the FY 25-26 tax rate is 15.17 cents (revenue neutral rate) and the homeowner's house value remains unchanged at \$100,000, then his property tax will decrease to \$152 in FY 25-26. If his home value increases 50% to \$150,000, 75% to \$175,000, or 100% to \$200,000, and the tax rate is 15.17 cents, then his property taxes will increase to \$228, \$265, or \$303 respectively for FY 25-26.

Section D
Salaries and Benefits

**Town of Lewisville
Salaries and Benefits
Fiscal Year 2025-2026**

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 Technician
Customer Service Representative	
Recreation Center Manager	
Communications Specialist	
Public Works Department	Planning Department
Public Works Director	Planning Director
Building Maintenance Mechanic	Planning/Stormwater Technician
Public Works Maintenance Technician	
Public Works Maintenance Worker	

The annual Cost of Living Adjustment (COLA) to salaries is calculated at 2.7% based on the annual change in the CPI-W for Urban Wage Earners and Clerical Workers for February 2025.

2025-2026 Pay Grades with 2.7% Increase		
	Salary Range	
Position	Minimum	Maximum
Public Works Maintenance Worker	\$ 35,441	\$ 56,705
Public Works Maintenance Technician	\$ 37,212	\$ 59,539
Customer Service Representative	\$ 41,026	\$ 65,641
Accounting Technician	\$ 45,230	\$ 72,369
Building Maintenance Mechanic	\$ 47,492	\$ 75,987
Recreation Center Manager	\$ 49,866	\$ 79,786
Communications Specialist	\$ 52,359	\$ 83,773
Planning/Stormwater Technician	\$ 54,976	\$ 87,963
Town Clerk	\$ 57,725	\$ 92,359
Planning Director	\$ 73,670	\$ 117,872
Public Works Director	\$ 81,219	\$ 129,950
Finance Director	\$ 85,280	\$ 136,448

**Town of Lewisville
Salaries and Benefits
Fiscal Year 2025-2026**

A merit pool is calculated at 3% to be paid as a one time bonus.

Medical, vision, and life insurance renews December 1st. The budget includes an estimated 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 rates are based on an actual quote from the provider.

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 13.6% to 14.35% of each full-time employees' gross salary for FY 2025-2026.

The Town's contribution to each full-time employees' 457 Plan or 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, 2025 = 2.8%

Annual Change in CPI-W for February, 2025 = 2.7%

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	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
Governing Body	\$ 244,318.20	\$ 355,216.00	\$ 578,099.00	\$ 559,599.00	\$ 411,462.00	\$ 411,462.00	\$ (166,637.00)	(28.82%)
Administration	805,406.75	965,036.00	1,030,582.00	994,361.60	1,026,743.00	1,026,743.00	(3,839.00)	(0.37%)
Finance	283,590.53	292,977.00	309,693.00	305,938.81	335,088.00	335,088.00	25,395.00	8.20%
Debt Service	228,800.00	228,800.00	225,200.00	225,200.00	221,600.00	221,600.00	(3,600.00)	(1.60%)
Planning	321,118.07	466,340.00	381,060.00	304,275.71	336,658.00	336,658.00	(44,402.00)	(11.65%)
Beautification	104,979.56	115,407.00	130,956.00	130,356.00	139,044.00	139,044.00	8,088.00	6.18%
Community Policing	815,803.80	824,750.00	1,035,720.00	1,034,109.00	1,063,880.00	1,063,880.00	28,160.00	2.72%
Public Safety	7,437.31	15,075.00	-	-	-	-	-	-
Public Works	415,444.91	547,096.00	542,575.00	539,237.00	938,987.00	938,987.00	396,412.00	73.06%
Streets	869,362.20	974,459.10	371,194.20	372,322.20	444,870.00	444,870.00	73,675.80	19.85%
Powell Bill	381,264.51	427,558.00	466,430.00	465,930.00	867,500.00	867,500.00	401,070.00	85.99%
Stormwater	92,704.44	152,642.00	231,157.00	231,157.00	260,072.00	260,072.00	28,915.00	12.51%
Solid Waste	955,101.96	1,077,790.00	1,605,860.00	1,605,860.00	1,668,536.00	1,668,536.00	62,676.00	3.90%
Recycling	5,264.55	9,215.00	6,772.80	6,772.80	4,910.00	4,910.00	(1,862.80)	(27.50%)
Parks and Recreation	533,658.57	592,806.00	386,781.00	361,063.00	541,411.00	541,411.00	154,630.00	39.98%
Total	\$ 6,064,255.36	\$ 7,045,167.10	\$ 7,302,080.00	\$ 7,136,182.12	\$ 8,260,761.00	\$ 8,260,761.00	\$ 958,681.00	13.13%

TOWN OF LEWISVILLE
General Fund - Governing Body

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-4110-1210	Salaries	\$ 15,866.36	\$ 22,400.00	\$ 20,950.00	\$ 20,950.00	\$ 21,700.00	\$ 21,700.00	\$ 750.00	3.58%
10-00-4110-1810	FICA	1,214.27	1,715.00	1,603.00	1,603.00	1,660.00	1,660.00	57.00	3.56%
10-00-4110-1920	Legal	28,113.66	55,000.00	40,000.00	40,000.00	40,000.00	40,000.00	-	0.00%
10-00-4110-1990	Audit	24,745.00	29,745.00	35,870.00	25,370.00	33,510.00	33,510.00	(2,360.00)	(6.58%)
10-00-4110-2000	Supplies	459.68	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00	-	0.00%
10-00-4110-3100	Travel and Training	6,309.90	9,205.00	6,500.00	6,500.00	9,075.00	9,075.00	2,575.00	39.62%
10-00-4110-3250	Postage	11,619.95	12,450.00	13,800.00	13,800.00	13,814.00	13,814.00	14.00	0.10%
10-00-4110-3410	Printing/Binding	568.00	500.00	800.00	800.00	800.00	800.00	-	0.00%
10-00-4110-3700	Advertising	6,550.68	9,000.00	7,070.00	7,070.00	7,200.00	7,200.00	130.00	1.84%
10-00-4110-4910	Dues/Subscriptions	21,699.79	26,600.00	27,848.00	27,848.00	22,000.00	22,000.00	(5,848.00)	(21.00%)
10-00-4110-4990	Miscellaneous	12,917.18	27,082.00	25,600.00	25,600.00	25,338.00	25,338.00	(262.00)	(1.02%)
10-00-4110-4991	Transfer to Muni Buildings/Land Cap Reserve	-	-	-	-	25,000.00	25,000.00	25,000.00	-
10-00-4110-4995	Transfer to WRMSD	-	-	263,827.00	263,827.00	-	-	(263,827.00)	(100.00%)
10-00-4110-5000	Capital Outlay	-	-	-	-	-	-	-	-
10-00-4110-5100	Equipment Non-Capital	992.29	2,000.00	5,210.00	5,210.00	6,000.00	6,000.00	790.00	15.16%
10-00-4110-6000	Contracted Services	106,261.44	150,519.00	114,521.00	114,521.00	185,865.00	185,865.00	71,344.00	62.30%
10-00-4110-6001	Contracted Services-Town Survey	-	-	3,000.00	3,000.00	-	-	(3,000.00)	(100.00%)
10-00-4110-6400	Contracted - Other Agencies	7,000.00	7,000.00	-	2,000.00	-	-	-	-
10-00-4110-6405	Appropriation to Boards/Committees	-	-	10,000.00	-	18,000.00	18,000.00	8,000.00	80.00%
	Total	\$ 244,318.20	\$ 355,216.00	\$ 578,099.00	\$ 559,599.00	\$ 411,462.00	\$ 411,462.00	\$ (166,637.00)	(28.82%)

General Fund Departmental Highlights
Fiscal Year 2025-2026

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	\$ 33,510.00
Dues and Subscriptions	10-00-4110-4910	UNC School of Government	\$ 2,102.00
		NC League of Municipalities	\$ 14,088.00
		Piedmont Triad Regional Council	\$ 2,868.00
Transfer to Municipal Buildings/Land Capital Reserve	10-00-4110-4991	Transfer to Municipal Buildings/Land Capital Reserve	\$ 25,000.00

General Fund Departmental Highlights
Fiscal Year 2025-2026

Governing Body

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Contracted Services	10-00-4110-6000	Board of Elections	\$ 65,974.00
		Forsyth County Tax Collections	\$ 51,949.27
		Forsyth County Home Consortium	\$ 2,000.00
		Civic Plus, LLC - UDO Updates, Online Code Hosting, and Administrative Support	\$ 6,105.98
		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 & Addressing	\$ 24,758.28
		Blackboard Connect-Lewisville Connect	\$ 6,407.00
		VC3 - Website Maintenance	\$ 9,020.70
		Archive Social	\$ 4,617.27
		Clark Powell - Leightronix	\$ 2,388.00
		Zoom	\$ 767.88
		Clark Powell - Assurance Plan - AV Equipment in Council Chambers	\$ 1,765.50
Board & Committee Appropriation	10-00-4110-6405	Art in the Square - Final Payment - Spainhour	\$ 8,000.00
		Community Day	\$ 10,000.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Administration

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-4120-1210	Salaries	\$ 403,193.36	\$ 417,245.00	\$ 428,814.00	\$ 419,473.00	\$ 427,805.00	\$ 427,805.00	\$ (1,009.00)	(0.24%)
10-00-4120-1211	Overtime	3,249.56	39,915.00	40,854.00	40,854.00	40,290.00	40,290.00	(564.00)	(1.38%)
10-00-4120-1810	FICA	30,822.17	34,975.00	35,930.00	35,215.00	35,810.00	35,810.00	(120.00)	(0.33%)
10-00-4120-1820	Retirement - State	52,227.86	58,745.00	63,875.00	62,605.00	67,172.00	67,172.00	3,297.00	5.16%
10-00-4120-1830	457 Retirement	1,022.34	3,650.00	3,874.00	1,063.00	4,053.00	4,053.00	179.00	4.62%
10-00-4120-1835	401(K) Retirement	15,440.57	19,215.00	19,610.00	17,925.00	19,352.00	19,352.00	(258.00)	(1.32%)
10-00-4120-1840	Dental/S-T Disability Insurance	2,916.00	3,640.00	3,066.00	3,066.00	5,250.00	5,250.00	2,184.00	71.23%
10-00-4120-1850	Medical/Life Insurance	48,809.41	63,145.00	51,166.00	51,166.00	66,275.00	66,275.00	15,109.00	29.53%
10-00-4120-1860	Worker's Compensation Insurance	12,934.64	11,000.00	14,000.00	8,312.93	11,000.00	11,000.00	(3,000.00)	(21.43%)
10-00-4120-1861	State Unemployment Expense	248.24	1,000.00	1,000.00	354.67	500.00	500.00	(500.00)	(50.00%)
10-00-4120-2000	Supplies	16,036.71	23,298.00	25,000.00	25,000.00	25,000.00	25,000.00	-	0.00%
10-00-4120-3100	Travel & Training	15,204.80	24,520.00	15,069.00	15,069.00	18,176.00	18,176.00	3,107.00	20.62%
10-00-4120-3210	Telephone/Internet	33,116.97	31,655.00	36,400.00	36,400.00	34,200.00	34,200.00	(2,200.00)	(6.04%)
10-00-4120-3250	Postage	150.00	450.00	450.00	450.00	525.00	525.00	75.00	16.67%
10-00-4120-3310	Electric Expense	28,661.10	39,165.00	36,800.00	30,420.00	38,025.00	38,025.00	1,225.00	3.33%
10-00-4120-3320	Water/Sewer - Town Hall	2,391.95	4,460.00	7,090.00	2,035.00	4,080.00	4,080.00	(3,010.00)	(42.45%)
10-00-4120-3321	Water/Sewer - Annex	793.46	1,630.00	1,625.00	845.00	1,690.00	1,690.00	65.00	4.00%
10-00-4120-3410	Printing/Binding	-	100.00	100.00	100.00	-	-	(100.00)	(100.00%)
10-00-4120-3511	Maintenance/Repairs - Town Hall	11,582.12	30,000.00	29,075.00	29,075.00	30,000.00	30,000.00	925.00	3.18%

TOWN OF LEWISVILLE
General Fund - Administration

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-4120-3512	Maintenance/Repairs - Annex	1,546.76	7,000.00	44,870.00	44,870.00	17,000.00	17,000.00	(27,870.00)	(62.11%)
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	-	500.00	500.00	500.00	-	-	(500.00)	(100.00%)
10-00-4120-4390	Equipment Lease	11,422.71	11,700.00	8,100.00	8,100.00	9,760.00	9,760.00	1,660.00	20.49%
10-00-4120-4500	Property & Casualty Insurance	41,753.44	41,400.00	51,941.00	51,941.00	61,030.00	61,030.00	9,089.00	17.50%
10-00-4120-4910	Dues/Subscriptions	2,799.78	3,880.00	4,180.00	4,180.00	3,650.00	3,650.00	(530.00)	(12.68%)
10-00-4120-4990	Miscellaneous	683.03	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	-	0.00%
10-00-4120-5000	Capital Outlay	9,836.00	9,836.00	8,500.00	6,649.00	-	-	(8,500.00)	(100.00%)
10-00-4120-5100	Equipment Non-Capital	6,324.08	6,702.00	13,173.00	13,173.00	20,000.00	20,000.00	6,827.00	51.83%
10-00-4120-6000	Contracted Services	52,239.69	60,910.00	70,220.00	70,220.00	70,800.00	70,800.00	580.00	0.83%
10-00-4120-9000	Contingency	-	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%
	Total	\$ 805,406.75	\$ 965,036.00	\$ 1,030,582.00	\$ 994,361.60	\$1,026,743.00	\$ 1,026,743.00	\$ (3,839.00)	(0.37%)

General Fund Departmental Highlights
Fiscal Year 2025-2026

Administration

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Workers Compensation Insurance	10-00-4120-1860	NC League of Municipalities - Workers Compensation Insurance	\$ 11,000.00
Telephone	10-00-4120-3210	Spectrum - Telephone/Internet at Town Hall and Annex	\$ 27,915.12
Maintenance/Repairs - Annex	10-00-4120-3512	Replace the flooring in offices	\$ 10,000.00
Equipment leases	10-00-4120-4390	Mail Finance - Postage meter lease	\$ 2,017.39
		Sharp - Copier lease	\$ 7,740.16
Property Insurance	10-00-4120-4500	NC League of Municipalities - Property and liability insurance	\$ 60,503.10

General Fund Departmental Highlights
Fiscal Year 2025-2026

Administration

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Contracted Services	10--00-4120-6000	Schindler - Elevator maintenance	\$ 2,345.12
		Brookstone Technology - Offsite server backup	\$ 6,900.00
		Century - Fire alarm, fire pump, and sprinkler system annual inspection	\$ 1,705.00
		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	\$ 4,613.00
		Air One Industries, Inc. - Annex HVAC annual maintenance	\$ 1,433.00
		Executive Cleaning Service - Town Hall janitorial service	\$ 9,120.00
		PF Plumbing - Backflow preventer inspection at Town Hall and Annex	\$ 985.00
		Harris - Technology assistance as needed	\$ 18,000.00
		Executive Cleaning Service - Annex janitorial service	\$ 4,210.50
		Comtech - Email hosting/MicroSoft Teams	\$ 2,217.60
		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	\$ 3,726.00

General Fund Departmental Highlights
Fiscal Year 2025-2026

Administration

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Contingency	10-00-4120-9000	Contingency	\$ 10,000.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Finance

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-4150-1210	Salaries	\$ 183,250.33	\$ 182,280.00	\$ 193,621.00	\$ 193,621.00	\$ 201,850.00	\$ 201,850.00	\$ 8,229.00	4.25%
10-00-4150-1211	Overtime	5,480.30	7,750.00	8,220.00	8,220.00	8,442.00	8,442.00	222.00	2.70%
10-00-4150-1810	FICA	14,143.90	14,540.00	15,441.00	15,441.00	16,088.00	16,088.00	647.00	4.19%
10-00-4150-1820	Retirement - State	24,251.85	24,420.00	27,451.00	27,451.00	30,177.00	30,177.00	2,726.00	9.93%
10-00-4150-1835	401(K) Retirement	7,322.46	9,505.00	10,093.00	7,797.00	10,515.00	10,515.00	422.00	4.18%
10-00-4150-1840	Dental/S-T Disability Insurance	1,410.00	1,540.00	1,325.00	1,325.00	1,947.00	1,947.00	622.00	46.94%
10-00-4150-1850	Medical/Life Insurance	22,430.94	23,870.00	21,849.00	21,407.00	20,755.00	20,755.00	(1,094.00)	(5.01%)
10-00-4150-2000	Supplies	2,479.14	2,800.00	3,600.00	3,600.00	3,600.00	3,600.00	-	0.00%
10-00-4150-3100	Travel & Training	6,572.56	7,445.00	7,975.00	7,975.00	7,900.00	7,900.00	(75.00)	(0.94%)
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	550.00	1,650.00	1,650.00	1,650.00	1,925.00	1,925.00	275.00	16.67%
10-00-4150-3410	Printing/Binding	1,555.50	1,700.00	2,200.00	1,184.60	2,400.00	2,400.00	200.00	9.09%
10-00-4150-3700	Advertising	-	200.00	200.00	200.00	-	-	(200.00)	(100.00%)
10-00-4150-4500	Insurance	1,440.00	1,440.00	1,440.00	1,440.00	1,613.00	1,613.00	173.00	12.01%
10-00-4150-4910	Dues/Subscriptions	1,592.00	1,675.00	1,850.00	1,850.00	1,900.00	1,900.00	50.00	2.70%
10-00-4150-4990	Miscellaneous	-	250.00	250.00	250.00	500.00	500.00	250.00	100.00%
10-00-4150-5100	Equipment Non-Capital	199.98	1,000.00	1,000.00	1,000.00	11,000.00	11,000.00	10,000.00	1000.00%
10-00-4150-6000	Contracted Services	9,471.57	9,472.00	10,088.00	10,087.21	9,436.00	9,436.00	(652.00)	(6.46%)
10-00-4150-6001	Bank Service Charges	-	-	-	-	3,600.00	3,600.00	3,600.00	-
	Total	\$ 283,590.53	\$ 292,977.00	\$ 309,693.00	\$ 305,938.81	\$ 335,088.00	\$ 335,088.00	\$ 25,395.00	8.20%

General Fund Departmental Highlights
Fiscal Year 2025-2026

Finance

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Insurance	10-00-4150-4500	Travelers - \$1,000,000 Faithful Performance Bond on Finance Director	\$ 1,613.00
Contracted Services	10-00-4150-6000	Harris Computer Systems - Software for general ledger and payroll	\$ 9,435.44

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Debt Service

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-4160-7500	Truist Loan Payment	\$ 228,800.00	\$ 228,800.00	\$ 225,200.00	\$ 225,200.00	\$ 221,600.00	\$ 221,600.00	\$ (3,600.00)	(1.60%)
	Total	\$ 228,800.00	\$ 228,800.00	\$ 225,200.00	\$ 225,200.00	\$ 221,600.00	\$ 221,600.00	\$ (3,600.00)	(1.60%)

Town of Lewisville
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, 2025 \$ 1,200,000

Proposed Budget for FY 2025-2026

	Principal	Interest	Total Debt Service
September 2025	\$ 200,000	\$ 21,600	\$ 221,600
	<u>\$ 200,000</u>	<u>\$ 21,600</u>	<u>\$ 221,600</u>

Future Debt Service Payments

Payment Date	Principal	Interest	Total Debt Service
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
	<u>\$ 1,200,000</u>	<u>\$ 75,600</u>	<u>\$ 1,275,600</u>

TOWN OF LEWISVILLE
General Fund - Planning

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-40-4900-1210	Salaries	\$ 135,625.10	\$ 152,265.00	\$ 161,525.00	\$ 108,920.00	\$ 151,163.00	\$ 151,163.00	\$ (10,362.00)	(6.42%)
10-40-4900-1211	Overtime	86.25	4,520.00	1,990.00	-	4,692.00	4,692.00	2,702.00	135.78%
10-40-4900-1810	FICA	10,097.77	11,995.00	12,509.00	8,333.00	11,923.00	11,923.00	(586.00)	(4.68%)
10-40-4900-1820	Retirement - State	17,438.90	20,150.00	22,238.00	14,814.00	22,366.00	22,366.00	128.00	0.58%
10-40-4900-1835	401(K) Retirement	6,785.65	7,840.00	8,176.00	4,362.00	7,793.00	7,793.00	(383.00)	(4.68%)
10-40-4900-1840	Dental/S-T Disability Insurance	1,206.00	1,465.00	1,032.00	817.00	2,162.00	2,162.00	1,130.00	109.50%
10-40-4900-1850	Medical/Life Insurance	20,034.60	23,590.00	20,865.00	14,656.00	31,057.00	31,057.00	10,192.00	48.85%
10-40-4900-1920	Legal	7,410.00	12,505.00	15,000.00	15,000.00	13,000.00	13,000.00	(2,000.00)	(13.33%)
10-40-4900-2000	Supplies	1,109.77	2,200.00	3,400.00	3,400.00	3,400.00	3,400.00	-	0.00%
10-40-4900-3100	Travel & Training	11,266.72	15,805.00	10,025.00	10,025.00	7,587.00	7,587.00	(2,438.00)	(24.32%)
10-40-4900-3210	Telephone/Internet	1,260.00	1,440.00	1,440.00	1,088.71	1,440.00	1,440.00	-	0.00%
10-40-4900-3250	Postage	280.00	840.00	840.00	840.00	980.00	980.00	140.00	16.67%
10-40-4900-3700	Advertising	1,693.28	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-	0.00%
10-40-4900-4910	Dues/Subscriptions	1,394.45	1,870.00	2,000.00	2,000.00	1,915.00	1,915.00	(85.00)	(4.25%)
10-40-4900-4990	Miscellaneous	255.15	1,360.00	1,385.00	1,385.00	1,985.00	1,985.00	600.00	43.32%
10-40-4900-5000	Capital Outlay	7,495.00	7,495.00	-	-	-	-	-	-
10-40-4900-5100	Equipment Non-Capital	484.00	2,000.00	2,000.00	2,000.00	9,000.00	9,000.00	7,000.00	350.00%
10-40-4900-6000	Contracted Services	97,195.43	196,000.00	113,635.00	113,635.00	63,195.00	63,195.00	(50,440.00)	(44.39%)
	Total	\$ 321,118.07	\$ 466,340.00	\$ 381,060.00	\$ 304,275.71	\$ 336,658.00	\$ 336,658.00	\$ (44,402.00)	(11.65%)

General Fund Departmental Highlights
Fiscal Year 2025-2026

Planning

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Legal	10-40-4900-1920	Elliot Fus - Blanco Tackabery	\$ 13,000.00
Contracted Services	10-40-4900-6000	Winston-Salem/Forsyth County Inspections Department - Code enforcement and zoning inspections	\$ 12,000.00
		Re-write of Unified Development Ordinance - Amount remaining on contract with Kimley-Horn	\$ 51,195.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Beautification

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-4931-2000	Supplies	\$ 637.99	\$ 700.00	\$ 700.00	\$ 700.00	\$ 1,000.00	\$ 1,000.00	\$ 300.00	42.86%
10-00-4931-4990	Miscellaneous - New Plants	299.50	750.00	750.00	750.00	1,000.00	1,000.00	250.00	33.33%
10-00-4931-4991	Shallowford Square Christmas Tree	1,000.00	1,200.00	1,000.00	1,000.00	1,400.00	1,400.00	400.00	40.00%
10-00-4931-4992	Miscellaneous	112.17	250.00	250.00	250.00	250.00	250.00	-	0.00%
10-00-4931-6000	Contracted Services - Christmas Decorations	20,988.11	23,100.00	25,665.64	25,065.64	27,510.00	27,510.00	1,844.36	7.19%
10-00-4931-6002	Street Tree Replacement	534.87	2,000.00	374.36	374.36	5,500.00	5,500.00	5,125.64	1369.17%
10-00-4931-6003	Contracted Services - Landscaping	-	-	102,216.00	102,216.00	102,384.00	102,384.00	168.00	0.16%
10-00-4931-6015 Thru 10-00-4931-6028	Various Landscaping Accounts	81,406.92	87,407.00	-	-	-	-	-	-
	Total	\$ 104,979.56	\$ 115,407.00	\$ 130,956.00	\$ 130,356.00	\$ 139,044.00	\$ 139,044.00	\$ 8,088.00	6.18%

General Fund Departmental Highlights
Fiscal Year 2025-2026

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	\$ 16,659.16
		Matthew Clark - Decorating exterior of Town Hall and Annex for Christmas and Town Hall Christmas Tree	\$ 2,025.00
		Mary Alice Warren Community Center - Christmas tree and Decorations	\$ 5,325.00
Various Plant and Flower Bed Maintenance Accounts	10-00-4931-6003	Hauser Horticulture, Inc. - Flower, Plant and Tree maintenance	\$ 97,284.00
	10-00-4931-6003	Mulching once per year the median at the Gateway	\$ 5,100.00

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

TOWN OF LEWISVILLE
General Fund - Community Policing

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-10-5100-2000	Supplies	\$ 163.30	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ -	0.00%
10-10-5100-3520	Repairs/Maintenance	-	-	500.00	500.00	500.00	500.00	-	0.00%
10-10-5100-4910	Dues and Subscriptions	-	2,000.00	-	-	-	-	-	-
10-10-5100-4990	Miscellaneous	-	200.00	2,200.00	2,200.00	2,200.00	2,200.00	-	0.00%
10-10-5100-4991	Court Costs	-	-	-	-	-	-	-	-
10-10-5100-5000	Capital Outlay	-	-	8,500.00	8,214.00	-	-	(8,500.00)	(100.00%)
10-10-5100-5100	Equipment Non-Capital	5,883.00	10,435.00	8,740.00	8,740.00	1,000.00	1,000.00	(7,740.00)	(88.56%)
10-10-5100-6000	Contracted Services	787,910.00	787,910.00	978,970.00	978,970.00	1,049,210.00	1,049,210.00	70,240.00	7.17%
10-10-5100-6001	Deputy Hustles - Town Sponsored Events	18,947.50	19,630.00	28,310.00	28,310.00	2,420.00	2,420.00	(25,890.00)	(91.45%)
10-10-5100-6002	Deputy Hustles - Non-Town Sponsored Events	2,900.00	3,875.00	4,225.00	2,900.00	4,275.00	4,275.00	50.00	1.18%
10-10-5100-6005	Traffic Enforcement	-	-	3,575.00	3,575.00	3,575.00	3,575.00	-	0.00%
	Total	\$ 815,803.80	\$ 824,750.00	\$ 1,035,720.00	\$ 1,034,109.00	\$ 1,063,880.00	\$ 1,063,880.00	\$ 28,160.00	2.72%

General Fund Departmental Highlights
Fiscal Year 2025-2026

Community Policing

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Miscellaneous	10-10-5100-4990	National Night Out	\$ 2,000.00
Contracted Services	10-10-5100-6000	Forsyth County - Contract for (6) deputies and (1) sergeant	\$ 1,049,210.00
Contracted Services-Town Sponsored Events	10-10-5100-6001	Deputy Hustles - Various events - \$55/hour for a deputy and \$60/hour for a supervisor	\$ 2,420.00
Contracted Services-Non-Town Sponsored Events	10-10-5100-6002	Deputy Hustles - Christmas Parade	\$ 4,275.00
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	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-10-5110-2000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
10-10-5110-3100	Travel and Training	6,133.95	10,000.00	-	-	-	-	-	-
10-10-5110-3520	Maintenance/Repairs Equipment	-	500.00	-	-	-	-	-	-
10-10-5110-4990	Miscellaneous	1,083.36	1,000.00	-	-	-	-	-	-
10-10-5110-5100	Equipment Non-Capital	-	-	-	-	-	-	-	-
10-10-5110-6100	Traffic Enforcement	220.00	3,575.00	-	-	-	-	-	-
	Total	\$ 7,437.31	\$ 15,075.00	\$ -	\$ -	\$ -	\$ -	\$ -	-

TOWN OF LEWISVILLE
General Fund - Public Works

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-5500-1210	Salaries	\$ 227,321.56	\$ 246,223.00	\$ 257,689.00	\$256,473.00	\$ 270,998.00	\$ 270,998.00	\$ 13,309.00	5.16%
10-00-5500-1211	Overtime	7,310.31	22,815.00	23,634.00	23,634.00	24,270.00	24,270.00	636.00	2.69%
10-00-5500-1810	FICA	17,896.98	20,583.00	21,522.00	21,429.00	22,588.00	22,588.00	1,066.00	4.95%
10-00-5500-1820	Retirement - State	30,150.16	34,575.00	38,260.00	38,095.00	42,371.00	42,371.00	4,111.00	10.74%
10-00-5500-1830	457 Retirement	-	3,890.00	-	-	-	-	-	-
10-00-5500-1835	401(K) Retirement	10,945.73	9,565.00	14,067.00	13,437.00	14,764.00	14,764.00	697.00	4.95%
10-00-5500-1840	Dental/S-T Disability Insurance	1,909.97	2,660.00	2,379.00	2,379.00	3,533.00	3,533.00	1,154.00	48.51%
10-00-5500-1850	Medical/Life Insurance	33,168.53	48,890.00	46,932.00	45,901.00	51,451.00	51,451.00	4,519.00	9.63%
10-00-5500-2000	Supplies	2,982.77	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	-	0.00%
10-00-5500-3100	Travel & Training	4,289.57	10,365.00	7,175.00	7,175.00	7,490.00	7,490.00	315.00	4.39%
10-00-5500-3101	Safety & Training	574.00	1,385.00	1,385.00	1,385.00	1,502.00	1,502.00	117.00	8.45%
10-00-5500-3210	Telephone/Internet	2,614.84	2,880.00	2,880.00	2,880.00	2,880.00	2,880.00	-	0.00%
10-00-5500-3250	Postage	21.83	60.00	60.00	60.00	70.00	70.00	10.00	16.67%
10-00-5500-3310	Electric Expense - Public Works Shed	887.90	1,095.00	1,550.00	988.00	1,284.00	1,284.00	(266.00)	(17.16%)
10-00-5500-3315	Electric Expense - Public Works Building	-	-	6,300.00	6,300.00	5,664.00	5,664.00	(636.00)	(10.10%)
10-00-5500-3325	Water/Sewer - Public Works Building	-	-	900.00	900.00	960.00	960.00	60.00	6.67%
10-00-5500-3330	Electric Expense - 6475 Robinhood Road	-	-	-	359.00	467.00	467.00	467.00	-
10-00-5500-3510	Maintenance/Repair - Public Works Shed	-	500.00	2,300.00	2,300.00	1,000.00	1,000.00	(1,300.00)	(56.52%)

TOWN OF LEWISVILLE
General Fund - Public Works

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-5500-3511	Maintenance/Repair Vehicles	6,779.67	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	-	0.00%
10-00-5500-3512	Maintenance of Unkept Lots	450.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	-	0.00%
10-00-5500-3515	Maintenance/Repairs - Public Works Building	-	-	5,000.00	5,000.00	5,000.00	5,000.00	-	0.00%
10-00-5500-3520	Maintenance/Repair Equipment	293.81	500.00	500.00	500.00	1,000.00	1,000.00	500.00	100.00%
10-00-5500-3700	Advertising	-	500.00	500.00	500.00	-	-	(500.00)	(100.00%)
10-00-5500-4910	Dues/Subscriptions	405.00	1,530.00	820.00	820.00	805.00	805.00	(15.00)	(1.83%)
10-00-5500-4990	Miscellaneous	82.75	500.00	500.00	500.00	600.00	600.00	100.00	20.00%
10-00-5500-4993	Transfer to GWR Improvements Capital Project	-	-	-	-	200,000.00	200,000.00	200,000.00	-
10-00-5500-5000	Capital Outlay	-	39,155.00	-	-	151,365.00	151,365.00	151,365.00	-
10-00-5500-5100	Equipment Non-Capital	227.49	2,000.00	2,000.00	2,000.00	9,000.00	9,000.00	7,000.00	350.00%
10-00-5500-6000	Contracted Services	62,132.04	66,925.00	75,722.00	75,722.00	89,425.00	89,425.00	13,703.00	18.10%
10-00-5500-6001	Contracted Services-Christmas Tree Pickup	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-	0.00%
	Total	\$ 415,444.91	\$ 547,096.00	\$ 542,575.00	\$ 539,237.00	\$ 938,987.00	\$ 938,987.00	\$ 396,412.00	73.06%

General Fund Departmental Highlights
Fiscal Year 2025-2026

Public Works

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Transfer to GWR Improvements Capital Projects Fund	10-00-5500-4993	Transfer to GWR Improvements Capital Projects Fund	\$ 200,000.00
Capital Outlay	10-00-5500-5000	F550 Truck	\$ 82,250.00
		Plow and salt spreader for F550 Truck	\$ 13,899.98
		Salt spreader for Ford F-150 Truck	\$ 2,099.00
		Salt spreader for Ford F-250 Truck	\$ 2,799.00
		Tractor	\$ 50,316.66
Contracted Services	10-00-5500-6000	Yards by Us - Mowing contract of municipal grounds	\$ 74,422.20
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	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-20-5600-2000	Supplies	\$ 8,374.59	\$ 10,908.00	\$ 11,000.00	\$ 11,000.00	\$ 13,000.00	\$ 13,000.00	\$ 2,000.00	18.18%
10-20-5600-3310	Electric Expense	12,008.58	20,720.20	32,290.00	33,418.00	35,370.00	35,370.00	3,080.00	9.54%
10-20-5600-3591	Paving/Resurfacing	120,000.00	120,000.00	123,312.00	123,312.00	120,000.00	120,000.00	(3,312.00)	(2.69%)
10-20-5600-4990	Miscellaneous	-	500.00	500.00	500.00	500.00	500.00	-	0.00%
10-20-5600-4992	Transfer to Sidewalks, Bike Paths, and Greenways Capital Reserve	25,000.00	25,000.00	-	-	100,000.00	100,000.00	100,000.00	-
10-20-5600-4993	Transfer to Gateway Project Capital Project	219,234.90	219,234.90	-	-	-	-	-	-
10-20-5600-4994	Transfer to L-V/Robinhood Rd Roundabout Capital Project	-	-	-	-	-	-	-	-
10-20-5600-4995	Transfer to L-V Multipurpose Path Capital Project	165,191.00	165,191.00	-	-	-	-	-	-
10-20-5600-4996	Transfer to Shallowford CMAQ Capital Project	262,933.00	262,933.00	-	-	-	-	-	-
10-20-5600-5100	Equipment Non-Capital	-	-	-	-	22,000.00	22,000.00	22,000.00	-
10-20-5600-6000	Contracted Services	46,720.13	74,972.00	81,542.20	81,542.20	79,000.00	79,000.00	(2,542.20)	(3.12%)
10-20-5600-6100	Contracted Services-Snow & Ice Removal	9,900.00	75,000.00	122,550.00	122,550.00	75,000.00	75,000.00	(47,550.00)	(38.80%)
	Total	\$ 869,362.20	\$ 974,459.10	\$ 371,194.20	\$372,322.20	\$ 444,870.00	\$ 444,870.00	\$ 73,675.80	19.85%

General Fund Departmental Highlights
Fiscal Year 2025-2026

Streets

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Paving and Resurfacing	10-20-5600-3591	Crack sealing	\$ 120,000.00
Transfer to Sidewalks, Bike Paths, and Greenways Capital Reserve	10-20-5600-4992	Transfer to Sidewalks, Bike Paths, and Greenways Capital Reserve	\$ 100,000.00
Equipment Non-Capital	10-20-5600-5100	Speed hump purchase and construction	\$ 22,000.00
Contracted Services	10-20-5600-6000	Pavement condition study	\$ 25,000.00
		Ridgecrest Trail and Brook Forest Drive - Street Trees/Sidewalk Work	\$ 38,000.00
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	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-5650-6200	Engineering	\$ -	\$ -	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
10-00-5650-6210	Paving/Resurfacing	305,064.51	305,064.51	374,930.00	374,930.00	780,000.00	780,000.00	405,070.00	108.04%
10-00-5650-6211	Maintenance/Repair Streets	55,640.00	66,008.00	25,000.00	25,000.00	31,000.00	31,000.00	6,000.00	24.00%
10-00-5650-6212	ROW Maintenance	18,660.00	53,500.00	53,500.00	53,500.00	53,500.00	53,500.00	-	0.00%
10-00-5650-6250	Maintenance/Repair Sidewalks	1,900.00	2,985.49	10,000.00	10,000.00	-	-	(10,000.00)	(100.00%)
	Total	\$ 381,264.51	\$ 427,558.00	\$ 466,430.00	\$ 465,930.00	\$ 867,500.00	\$ 867,500.00	\$ 401,070.00	85.99%

General Fund Departmental Highlights
Fiscal Year 2025-2026

Powell Bill

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Paving and Resurfacing	10-00-5650-6210	Paving and resurfacing using Powell Bill funds	\$ 780,000.00
Right-of-Way Maintenance	10-00-5650-6212	Vegetation Management - Flail mowing and bush hogging	\$ 19,500.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Stormwater

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-5700-1891	Education/Promotion	\$ 1,718.21	\$ 1,720.00	\$ 3,720.00	\$ 3,720.00	\$ 4,020.00	\$ 4,020.00	\$ 300.00	8.06%
10-00-5700-2000	Supplies	81.82	500.00	500.00	500.00	500.00	500.00	-	0.00%
10-00-5700-3100	Travel & Training	1,106.29	3,210.00	1,800.00	1,800.00	2,270.00	2,270.00	470.00	26.11%
10-00-5700-3410	Printing/Binding	-	-	-	-	-	-	-	-
10-00-5700-4390	Equipment Lease	-	1,500.00	-	-	-	-	-	-
10-00-5700-4910	Dues/Subscriptions	1,707.00	1,870.00	3,360.00	3,360.00	3,865.00	3,865.00	505.00	15.03%
10-00-5700-4990	Miscellaneous	-	250.00	250.00	250.00	250.00	250.00	-	0.00%
10-00-5700-5100	Equipment Non-Capital	-	-	2,200.00	2,200.00	800.00	800.00	(1,400.00)	(63.64%)
10-00-5700-6000	Contracted Services	25,986.17	69,070.00	83,885.00	83,885.00	91,925.00	91,925.00	8,040.00	9.58%
10-00-5700-6001	Drainage System Repairs	32,379.96	40,000.00	91,500.00	91,500.00	112,500.00	112,500.00	21,000.00	22.95%
10-00-5700-6003	Contracted Services- Residential Sweeping	14,388.99	19,186.00	19,186.00	19,186.00	19,186.00	19,186.00	-	0.00%
10-00-5700-6004	Contracted Services- Downtown Sweeping	15,336.00	15,336.00	24,756.00	24,756.00	24,756.00	24,756.00	-	0.00%
	Total	\$ 92,704.44	\$ 152,642.00	\$ 231,157.00	\$ 231,157.00	\$ 260,072.00	\$ 260,072.00	\$ 28,915.00	12.51%

General Fund Departmental Highlights
Fiscal Year 2025-2026

Stormwater

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Contracted Services	10-00-5700-6000	Stormwater Reviews for Permit Issuances	\$ 10,000.00
		Stormwater Smart - PTRC	\$ 6,199.00
		Blue Stream - Inspection of Outfalls	\$ 5,400.00
		Blue Stream - On Call Assistance on an Hourly Basis	\$ 25,500.00
		Stormwater Mapping - Amount remaining in contract with Blue Stream	\$ 39,025.00
		Maintenance of stormwater feature under Annex parking lot	\$ 4,800.00
Drainage System Repairs	10-00-5700-6001	Drainage system repairs	\$ 112,500.00
Residential Street Sweeping	10-00-5700-6003	McCoy's - Residential street sweeping	\$ 19,186.00
Downtown Street Sweeping	10-00-5700-6004	McCoy's - Downtown street sweeping	\$ 24,756.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Solid Waste

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-5800-6000	Contracted Services	943,012.21	1,054,155.00	1,556,460.00	1,556,460.00	1,617,400.00	1,617,400.00	\$ 60,940.00	3.92%
10-00-5800-6001	Landfill Vouchers	4,416.60	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	7,673.15	17,635.00	43,400.00	43,400.00	45,136.00	45,136.00	1,736.00	4.00%
	Total	\$ 955,101.96	\$ 1,077,790.00	\$ 1,605,860.00	\$ 1,605,860.00	\$1,668,536.00	\$ 1,668,536.00	\$ 62,676.00	3.90%

General Fund Departmental Highlights
Fiscal Year 2025-2026

Solid Waste

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Contracted Services	10-00-5800-6000	Waste Management - Garbage and recycling collection	\$ 1,617,400.00
Landfill Vouchers	10-00-5800-6001	Landfill Vouchers	\$ 6,000.00
Contracted-Bulky Item Pickup	10-00-5800-6002	Waste Management - Bulky Pickup	\$ 45,136.00

*** To be paid out of fund balance appropriated

TOWN OF LEWISVILLE
General Fund - Recycling

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-00-5801-2000	Supplies	\$ 134.18	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ -	0.00%
10-00-5801-4910	Dues & Suscriptions	190.00	155.00	190.00	190.00	220.00	220.00	30.00	15.79%
10-00-5801-4990	Miscellaneous	2,187.37	3,260.00	2,739.29	2,739.29	2,240.00	2,240.00	(499.29)	(18.23%)
10-00-5801-6002	Contracted Services- Cardboard Recycling	900.00	1,600.00	3,643.51	3,643.51	2,250.00	2,250.00	(1,393.51)	(38.25%)
10-00-5801-8000	Sustainability Projects	1,853.00	4,000.00	-	-	-	-	-	-
Total		\$ 5,264.55	\$ 9,215.00	\$ 6,772.80	\$ 6,772.80	\$ 4,910.00	\$ 4,910.00	\$ (1,862.80)	(27.50%)

General Fund Departmental Highlights
Fiscal Year 2025-2026

Recycling

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Miscellaneous	10-00-5801-4990	Recycling insert in town newsletter	\$ 1,417.50
Contracted - Cardboard Collection	10-00-5801-6002	Holiday cardboard collection - Carolina Disposal Services	\$ 2,250.00

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

TOWN OF LEWISVILLE
General Fund - Parks and Recreation

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-80-6120-2000	Supplies	\$ 4,959.40	\$ 5,650.00	\$ 5,650.00	\$ 5,650.00	\$ 8,650.00	\$ 8,650.00	\$ 3,000.00	53.10%
10-80-6120-2001	Supplies - Galloway Community Center	662.15	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	-	0.00%
10-80-6120-2002	Supplies - JWP	622.42	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-80-6120-2003	Supplies - Shallowford Square	882.68	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-80-6120-2004	Supplies - MAWCC	2,920.76	10,000.00	7,000.00	7,000.00	7,000.00	7,000.00	-	0.00%
10-80-6120-3210	Telephone/Internet	17,445.62	17,860.00	19,495.00	14,440.00	13,250.00	13,250.00	(6,245.00)	(32.03%)
10-80-6120-3311	Electric - JWP	2,415.16	4,500.00	3,170.00	2,423.00	3,030.00	3,030.00	(140.00)	(4.42%)
10-80-6120-3312	Electric - Galloway Community Center	4,227.59	5,100.00	5,545.00	4,880.00	6,100.00	6,100.00	555.00	10.01%
10-80-6120-3313	Electric - Shallowford Square	4,855.24	5,755.00	6,715.00	6,431.00	8,040.00	8,040.00	1,325.00	19.73%
10-80-6120-3314	Electric - MAWCC	12,403.53	15,155.00	18,245.00	13,735.00	18,970.00	18,970.00	725.00	3.97%
10-80-6120-3321	Water/Sewer - Galloway Community Center	868.40	1,200.00	2,215.00	1,378.00	2,760.00	2,760.00	545.00	24.60%
10-80-6120-3322	Water/Sewer - JWP	10,540.40	17,200.00	16,035.00	9,040.00	18,080.00	18,080.00	2,045.00	12.75%
10-80-6120-3323	Water/Sewer - Shallowford Square	2,937.18	7,320.00	6,200.00	3,692.00	7,385.00	7,385.00	1,185.00	19.11%
10-80-6120-3324	Water/Sewer - MAWCC	5,041.21	8,160.00	10,060.00	5,943.00	11,885.00	11,885.00	1,825.00	18.14%
10-80-6120-3511	Maintenance/Repair - Shallowford Square	13,016.67	18,306.66	17,730.00	17,730.00	26,825.00	26,825.00	9,095.00	51.30%
10-80-6120-3512	Maintenance/Repair - JWP	63,665.20	60,985.00	76,430.00	76,430.00	99,525.00	99,525.00	23,095.00	30.22%
10-80-6120-3513	Maintenance/Repair - Galloway Com. Ctr.	9,258.49	10,875.00	11,060.00	11,060.00	8,680.00	8,680.00	(2,380.00)	(21.52%)

TOWN OF LEWISVILLE
General Fund - Parks and Recreation

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
10-80-6120-3514	Maintenance/Repair - MAWCC	45,411.10	49,715.00	55,150.00	55,150.00	61,435.00	61,435.00	6,285.00	11.40%
10-80-6120-3520	Maintenance/Repair - Equipment	-	-	-	-	-	-	-	-
10-80-6120-3700	Advertising	-	-	-	-	-	-	-	-
10-80-6120-3970	Events	74,099.15	87,386.00	88,303.00	88,303.00	88,764.00	88,764.00	461.00	0.52%
10-80-6120-4390	Equipment Rental	-	-	-	-	2,000.00	2,000.00	2,000.00	-
10-80-6120-4391	Facility Rental	1,350.00	1,350.00	-	-	-	-	-	-
10-80-6120-4910	Dues/Subscriptions	3,912.88	4,100.00	4,115.00	4,115.00	4,300.00	4,300.00	185.00	4.50%
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 Reserve	100,000.00	100,000.00	-	-	100,000.00	100,000.00	100,000.00	-
10-80-6120-4993	Transfer to Jack Warren Park Improvements Capital Projects Fund	132,188.00	132,188.00	-	-	-	-	-	-
10-80-6120-5000	Capital Outlay	7,692.50	7,692.50	-	-	-	-	-	-
10-80-6120-5100	Equipment Non-Capital	375.84	375.84	3,000.00	3,000.00	3,000.00	3,000.00	-	0.00%
10-80-6120-6000	Contracted Services	11,907.00	11,907.00	12,263.00	12,263.00	12,632.00	12,632.00	369.00	3.01%
10-80-6120-6001	Contracted Services - Programs	-	-	-	-	10,000.00	10,000.00	10,000.00	-
10-80-6120-6002	Public Art Advisory Board	-	-	4,500.00	4,500.00	5,200.00	5,200.00	700.00	15.56%
10-80-6120-9000	Contingency	-	6,125.00	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%
	Total	\$ 533,658.57	\$ 592,806.00	\$ 386,781.00	\$ 361,063.00	\$ 541,411.00	\$ 541,411.00	\$ 154,630.00	39.98%

General Fund Departmental Highlights
Fiscal Year 2024-2025

Parks and Recreation

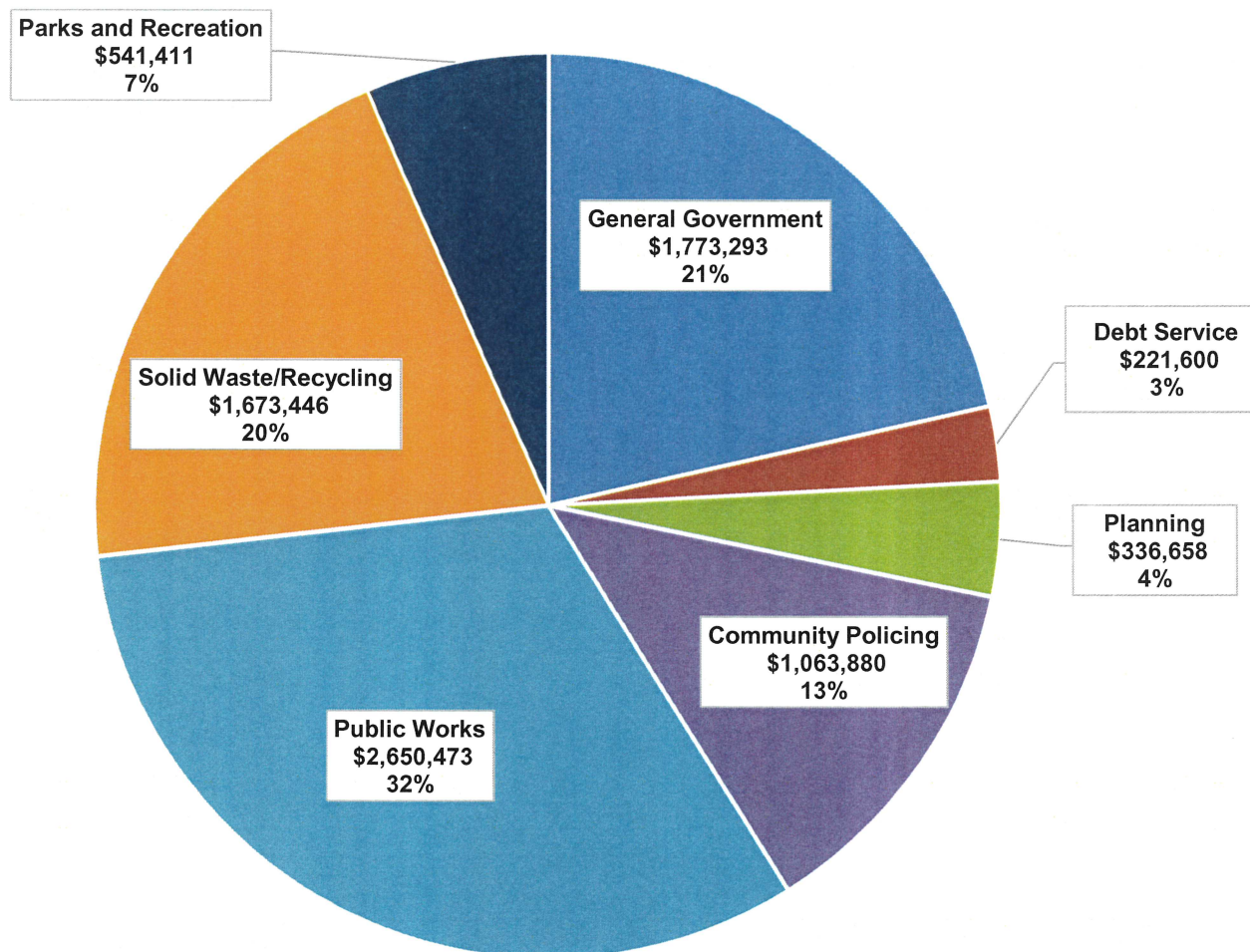
General Ledger Description	Account Number	Expenditure	Budgeted Amount
Telephone	10-80-6120-3210	Spectrum - Telephone/internet service at Mary Alice Warren Community Center	\$ 10,993.68
		Spectrum - Telephone/internet service at Galloway Community Center	\$ 1,919.64
Maintenance/Repair - Shallowford Square	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	\$ 1,324.00
		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	\$ 4,933.00
		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	\$ 4,908.00
		Century - Sprinkler, fire hydrant, and fire alarm inspection	\$ 1,048.75
		Clark Powell - Assurance Plan - AV equipment	\$ 3,681.00

General Fund Departmental Highlights
Fiscal Year 2024-2025

Parks and Recreation

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Events	10-80-6120-3970	Events in Shallowford Square (13,656 residents x \$6.50)	\$ 88,764.00
Dues and Subscriptions	10-80-6120-4910	RecDesk Subscription	\$ 3,360.00
Transfer to Parks & Recreation Capital Reserve	10-80-6120-4992	Transfer to Parks & Recreation Capital Reserve	\$ 100,000.00
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	\$ 12,631.50
Contracted Services - Programs	10-80-6120-6001	Shallowford Foundation - Community Center Programming	\$ 10,000.00
Public Art Advisory Committee	10-80-6120-6002	Additional hanging systems, easels, reception expenses	\$ 2,200.00
		Unveiling expenses and Signage - Art in the Square	\$ 2,000.00
		One piece of artwork for permanent art collection to be placed at MAWCC	\$ 1,000.00
Contingency	10-80-6120-9000	Contingency	\$ 10,000.00

*** To be paid out of fund balance appropriated



Budgeted General Fund Expenses

\$8,260,761

Section F

Capital Reserve Funds

Town of Lewisville Capital Reserve Funds

Capital Reserve Fund	Capital Reserve Balance 3/31/2025	Allocation Proposed in 2025-2026 Budget
Sidewalks, Bike Paths, and Greenways	\$ 1,437.75	\$ 100,000.00
Municipal Buildings/Land	\$ 147,613.19	\$ 25,000.00
Parks & Recreation	\$ 342.98	\$ 100,000.00
	<u>\$ 149,393.92</u>	<u>\$ 225,000.00</u>

Current Capital Reserve Ordinances

Capital Reserve Fund	Annual Contribution	Source	Duration of Contributions
Sidewalks, Bike Paths, and Greenways	\$ 25,000	General Fund	June 30, 2025 or until the fund reaches a balance of \$250,000
Municipal Buildings/Land	\$ 170,000	General Fund	June 30, 2026 or until the fund reaches a balance of \$1,500,000
Parks & Recreation	\$ 400,000	General Fund	June 30, 2032 or until the fund reaches a balance of \$1,500,000
Total	\$ 595,000		

Proposed Amendments to Capital Reserve Ordinances

Capital Reserve Fund	Annual Contribution	Source	Duration of Contributions
Sidewalks, Bike Paths, and Greenways	\$ 100,000	General Fund	June 30, 2035 or until the fund reaches a balance of \$1,000,000
Municipal Buildings/Land	\$ 25,000	General Fund	June 30, 2035 or until the fund reaches a balance of \$1,000,000
Parks & Recreation	\$ 100,000	General Fund	June 30, 2030 or until the fund reaches a balance of \$500,000
Total	\$ 225,000		

Section G

Capital Projects Funds

**Town of Lewisville
Capital Projects Funds
As of March 31, 2025**

Capital Projects Funds	Fund Balance 3/31/2025
Gateway Project	\$ 1,021,302.50
Community Center	\$ 275,396.56
Roundabout at Lewisville-Vienna Road and Robinhood Road	\$ 163,968.22
Jack Warren Park Improvements	\$ 251,034.04
Lewisville-Vienna Multipurpose Path	\$ 382,969.02
Shallowford Road CMAQ Sidewalk	\$ 281,484.99
Great Wagon Road Improvements	\$ 2,017,354.90
Public Works Facility	\$ 190,960.64
Total Fund Balances	\$ 4,584,470.87

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 March 31, 2025**

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues					
Grant revenue	\$ -	\$ 2,758,646.45	\$ 124,559.83	\$ 2,883,206.28	\$ 2,883,206.28
Investment earnings	-	106,081.52	32,433.56	138,515.08	138,515.08
Total revenues	-	2,864,727.97	156,993.39	3,021,721.36	3,021,721.36
Expenditures					
Capital outlay	4,094,108.90	3,487,143.58	324,177.18	3,811,320.76	282,788.14
Total expenditures	4,094,108.90	3,487,143.58	324,177.18	3,811,320.76	282,788.14
Revenues over (under) expenditures	(4,094,108.90)	(622,415.61)	(167,183.79)	(789,599.40)	3,304,509.50
Other financing sources (uses)					
Transfers from other funds:					
General Fund	3,779,058.90	1,495,851.90	-	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	1,810,901.90	-	1,810,901.90	(2,283,207.00)
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ 1,188,486.29	(167,183.79)	\$ 1,021,302.50	\$ 1,021,302.50
Fund balance, beginning			1,188,486.29		
Fund balance, ending			\$ 1,021,302.50		

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 March 31, 2025**

	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	-	18,483.99	6,238.37	24,722.36	24,722.36
Total revenues	-	118,483.99	6,238.37	124,722.36	124,722.36
Expenditures					
Capital outlay	4,947,137.00	4,801,672.80	(5,210.00)	4,796,462.80	150,674.20
Total expenditures	4,947,137.00	4,801,672.80	(5,210.00)	4,796,462.80	150,674.20
Revenues over (under) expenditures	(4,947,137.00)	(4,683,188.81)	11,448.37	(4,671,740.44)	275,396.56
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	\$ -	\$ 263,948.19	11,448.37	\$ 275,396.56	\$ 275,396.56
Fund balance, beginning			263,948.19		
Fund balance, ending			\$ 275,396.56		

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 March 31, 2025**

		Actual			Variance
	Project Authorization	Prior Year	Current Year	Total to Date	Positive (Negative)
Revenues					
Grant revenue	\$ -	\$ 592,263.01	\$ 10,394.64	\$ 602,657.65	\$ 602,657.65
Investment earnings	-	45,614.53	11,386.51	57,001.04	57,001.04
Total revenues	-	637,877.54	21,781.15	659,658.69	659,658.69
Expenditures					
Capital outlay	2,801,485.00	767,005.40	288,982.07	1,055,987.47	1,745,497.53
Total expenditures	2,801,485.00	767,005.40	288,982.07	1,055,987.47	1,745,497.53
Revenues over (under) expenditures	(2,801,485.00)	(129,127.86)	(267,200.92)	(396,328.78)	2,405,156.22
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	\$ -	\$ 431,169.14	(267,200.92)	\$ 163,968.22	\$ 163,968.22
Fund balance, beginning			431,169.14		
Fund balance, ending			<u>\$ 163,968.22</u>		

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 March 31, 2025**

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues					
Grant revenue	\$ -	\$ 42,929.06	\$ 82,597.18	\$ 125,526.24	\$ 125,526.24
Investment earnings	-	23,681.05	19,820.96	43,502.01	43,502.01
Total revenues	-	66,610.11	102,418.14	169,028.25	169,028.25
Expenditures					
Capital outlay	672,049.00	85,858.11	504,185.10	590,043.21	82,005.79
Total expenditures	672,049.00	85,858.11	504,185.10	590,043.21	82,005.79
Revenues over (under) expenditures	(672,049.00)	(19,248.00)	(401,766.96)	(421,014.96)	251,034.04
Other financing sources (uses)					
Transfers from other funds:					
General Fund	132,188.00	132,188.00	-	132,188.00	-
Parks & Recreation Capital Reserve Fund	518,590.22	518,590.22	-	518,590.22	-
JWP Maintenance Facility/Playground Expansion Capital Project Fund	21,270.78	21,270.78	-	21,270.78	-
Total other financing sources (uses)	672,049.00	672,049.00	-	672,049.00	-
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ 652,801.00	(401,766.96)	\$ 251,034.04	\$ 251,034.04
Fund balance, beginning			652,801.00		
Fund balance, ending			\$ 251,034.04		

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 March 31, 2025**

		Actual			
	Project Authorization	Prior Year	Current Year	Total to Date	Variance Positive (Negative)
Revenues					
Grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	16,469.62	13,208.40	29,678.02	29,678.02
Total revenues	-	16,469.62	13,208.40	29,678.02	29,678.02
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)	16,469.62	13,208.40	29,678.02	1,796,131.02
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	\$ -	\$ 369,760.62	13,208.40	\$ 382,969.02	\$ 382,969.02
Fund balance, beginning			369,760.62		
Fund balance, ending			\$ 382,969.02		

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 March 31, 2025**

		Actual			
	Project Authorization	Prior Year	Current Year	Total to Date	Variance Positive (Negative)
Revenues					
Grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	8,843.73	9,708.26	18,551.99	18,551.99
Total revenues	-	8,843.73	9,708.26	18,551.99	18,551.99
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)	8,843.73	9,708.26	18,551.99	1,464,685.99
Other financing sources (uses)					
Transfers from other funds:					
General Fund	1,446,134.00	-	-	-	(1,446,134.00)
Sidewalks, Bike Paths, & Greenways					
Capital Reserve Fund	-	-	-	-	-
Total other financing sources (uses)	1,446,134.00	-	-	-	(1,446,134.00)
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ 8,843.73	9,708.26	\$ 18,551.99	\$ 18,551.99
Fund balance, beginning			271,776.73		
Fund balance, ending			\$ 281,484.99		

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 March 31, 2025**

		Actual			Variance Positive (Negative)
	Project Authorization	Prior Year	Current Year	Total to Date	
Revenues					
Grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	23,231.82	69,577.46	92,809.28	92,809.28
Total revenues	-	23,231.82	69,577.46	92,809.28	92,809.28
Expenditures					
Capital outlay	8,141,999.34	-	-	-	8,141,999.34
Total expenditures	8,141,999.34	-	-	-	8,141,999.34
Revenues over (under) expenditures	(8,141,999.34)	23,231.82	69,577.46	92,809.28	8,234,808.62
Other financing sources (uses)					
Transfers from other funds:					
General Fund	6,217,453.72	-	-	-	(6,217,453.72)
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)	8,141,999.34	1,924,545.62	-	1,924,545.62	(6,217,453.72)
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ 1,947,777.44	69,577.46	\$ 2,017,354.90	\$ 2,017,354.90
Fund balance, beginning			1,947,777.44		
Fund balance, ending			\$ 2,017,354.90		

TOWN OF LEWISVILLE, NORTH CAROLINA**Capital Projects Fund - Public Works Facility****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual****From Inception Through March 31, 2025**

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
Revenues					
Investment earnings	\$ -	\$ 1,801.18	\$ 17,115.12	\$ 18,916.30	\$ 18,916.30
Total revenues	-	1,801.18	17,115.12	18,916.30	18,916.30
Expenditures					
Capital outlay	1,000,000.00	1,446.50	725,834.63	727,281.13	272,718.87
Total expenditures	1,000,000.00	1,446.50	725,834.63	727,281.13	272,718.87
Revenues over (under) expenditures	(1,000,000.00)	354.68	(708,719.51)	(708,364.83)	291,635.17
Other financing sources (uses)					
Transfers from other funds:					
General Fund	100,674.53	-	-	-	(100,674.53)
Public Works Facility Capital Reserve Fund	899,325.47	899,325.47	-	899,325.47	-
Total other financing sources (uses)	1,000,000.00	899,325.47	-	899,325.47	(100,674.53)
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ 899,680.15	(708,719.51)	\$ 190,960.64	\$ 190,960.64
Fund balance, beginning			899,680.15		
Fund balance, ending			\$ 190,960.64		

Section H

Willow Run Municipal Service District

TOWN OF LEWISVILLE
Willow Run MSD - Revenues

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Estimated	2024-2025 Budget vs 2025-2026 Manager Estimated	% Change
20-00-3100-1000	Ad Valorem Levy	\$38,496.69	\$37,352.00	\$75,016.00	\$75,758.00	\$102,542.00	\$ 27,526.00	36.69%
20-00-3130-1000	Penalties & Interest	36.12	0.00	0.00	47.00	0.00	-	-
20-00-3831-8000	Investment Income	8,777.92	2,000.00	0.00	8,463.00	4,000.00	4,000.00	-
20-00-3839-8000	Miscellaneous Income	200.00	0.00	0.00	0.00	0.00	-	-
20-00-3980-0000	Transfer from General Fund	0.00	0.00	263,827.00	263,827.00	0.00	(263,827.00)	(100.00%)
20-00-3990-9000	Fund Balance Appropriated	0.00	0.00	192,872.00	0.00	462,963.00	270,091.00	140.04%
	Total	\$47,510.73	\$39,352.00	\$531,715.00	\$348,095.00	\$569,505.00	\$ 37,790.00	7.11%

TOWN OF LEWISVILLE
Willow Run MSD - Expenses

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2024-2025 Budget vs 2025-2026 Manager Recommended	% Change
20-00-4110-1920	Legal	\$1,751.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$ -	0.00%
20-00-4110-2000	Supplies	70.82	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-	0.00%
20-00-4110-6000	Contracted Services	29,142.84	32,617.00	528,715.00	528,715.00	528,997.00	528,997.00	282.00	0.05%
20-00-4110-6005	Transfer to General Fund	0.00	0.00	0.00	0.00	37,508.00	37,508.00	37,508.00	-
20-00-4110-9000	Contingency	0.00	3,735.00	0.00	0.00	0.00	0.00	-	-
	Total	\$30,964.66	\$39,352.00	\$531,715.00	\$531,715.00	\$569,505.00	\$569,505.00	\$37,790.00	7.11%

	Department Request	Manager Recommended
Contracted Services		
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	1,047	1,047
Annual EAP Update & Tabletop	7,500	7,500
Projects	509,510	509,510
Total Contracted Services	<u>\$528,997</u>	<u>\$528,997</u>

Willow Run MSD
Ad Valorem Property Tax Revenue

Category	FY 2024-2025 Valuation as of (1/1/2024)	FY 2025-2026 Estimated Valuation as of (1/1/2025)	Increase	% Increase
Total real, personal, and public service property	\$ 77,303,591	\$ 104,635,018	\$ 27,331,427	35.36%

	FY 2024-2025	FY 2025-2026	Increase	% Increase
Total valuation	\$ 77,303,591	\$ 104,635,018		
/ \$	100	100		
x \$	0.100	0.100		
	\$ 77,304	\$ 104,635		
Collection rate	98%	98%		
Estimated property tax revenue	\$ 75,758	\$ 102,542	\$ 26,784	35.35%
1 penny of the tax rate generates	\$ 7,576	\$ 10,254	\$ 2,678	35.35%

Fraction of 1 Cent	Gross Tax Revenue Generated	1% Collection Fee	Net Tax Revenue Generated
1/10	\$ 1,025	\$ 10	\$ 1,015
2/10	\$ 2,051	\$ 21	\$ 2,030
3/10	\$ 3,076	\$ 31	\$ 3,045
4/10	\$ 4,102	\$ 41	\$ 4,061
5/10	\$ 5,127	\$ 51	\$ 5,076
6/10	\$ 6,152	\$ 62	\$ 6,090
7/10	\$ 7,178	\$ 72	\$ 7,106
8/10	\$ 8,203	\$ 82	\$ 8,121
9/10	\$ 9,229	\$ 92	\$ 9,137
10/10	\$ 10,254	\$ 103	\$ 10,151

Revenue Neutral Tax Rate Calculation

FY 2024-2025 property tax revenue	\$	77,304
Divided by FY 2025-2026 valuation	\$	104,635,018
Divided by \$100	\$	100
Rate to produce equivalent levy as in FY 2024-2025	\$	0.0739
Average growth % in the last 3 years		1.16%
Revenue neutral tax rate	\$	0.075

Property Tax Revenue Using Revenue Neutral Rate

Total valuation	\$	104,635,018
	/ \$	100
	x \$	0.075
	\$	78,476
Collection rate		98%
Estimated property tax revenue	\$	76,906
1 penny of the tax rate generates	\$	10,254

Difference Between 10 Cents and Revenue Neutral Rate

Property tax revenue using 10 cents	\$	102,542
Property tax revenue using revenue neutral rate	\$	76,906
Difference	\$	25,636

**Willow Run Municipal Service District
Property Tax - Homeowner Tax Scenerios**

	50%	75%	100%
Home Value Prior to Revaluation	Home Value After Revaluation With a 50% Increase in Value	Home Value After Revaluation With a 75% Increase in Value	Home Value After Revaluation With a 100% Increase in Value

10 Cents Tax Rate (Tax Rate in FY 24-25)

Home Value	\$ 100,000	\$ 150,000	\$ 175,000	\$ 200,000
/	\$ 100	\$ 100	\$ 100	\$ 100
X	\$ 0.100	\$ 0.100	\$ 0.100	\$ 0.100
Property Tax	\$ 100	\$ 150	\$ 175	\$ 200

A Lewisville resident owns a home that before the revaluation is valued on the tax records at \$100,000. At the current tax rate of 10 cents the homeowner paid property tax of \$100 in FY 24-25. After the revaluation, if his home is valued 50% higher at \$150,000 and the tax rate remains unchanged at 10 cents, then his property tax in FY 25-26 will be \$150. If his home value increases 75% to \$175,000 or 100% to \$200,000, and the tax rate remains unchanged at 10 cents, then his property taxes will increase to \$175 or \$200 respectively in FY 25-26.

7.5 Cents Tax Rate (Revenue Neutral Rate)

Home Value	\$ 100,000	\$ 150,000	\$ 175,000	\$ 200,000
/	\$ 100	\$ 100	\$ 100	\$ 100
X	\$ 0.0750	\$ 0.0750	\$ 0.0750	\$ 0.0750
Property Tax	\$ 75	\$ 113	\$ 131	\$ 150

If the FY 25-26 tax rate is 7.5 cents (revenue neutral rate) and the homeowner's house value remains unchanged at \$100,000, then his property tax will decrease to \$75 in FY 25-26. If his home value increases 50% to \$150,000, 75% to \$175,000, or 100% to \$200,000, and the tax rate is 7.5 cents, then his property taxes will increase to \$113, \$131, or \$150 respectively for FY 25-26.

Section I

American Rescue Plan Act Special Revenue Fund

Town of Lewisville
American Rescue Plan Act Special Revenue Fund

Updated 3/31/2025

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 - Fiscal Year 2023-2024	(1,335,948.56)
Transferred to General Fund to reimburse for general government services - revenue replacement - Fiscal Year 2024-2025	(374,752.23)
Investment earnings	<u>174,450.38</u>
American Rescue Plan Act Special Revenue Fund - Cash Balance	
3/31/2025	<u><u>\$ 174,450.38</u></u>

Section J
Budget Ordinance

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2025-001
FISCAL YEAR 2025-2026 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, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the Town:

Governing Body	\$ 411,462
Administration	\$ 1,026,743
Finance	\$ 335,088
Debt Service	\$ 221,600
Planning	\$ 336,658
Beautification	\$ 139,044
Community Policing	\$ 1,063,880
Public Works	\$ 938,987
Streets	\$ 444,870
Powell Bill	\$ 867,500
Stormwater	\$ 260,072
Solid Waste	\$ 1,668,536
Recycling	\$ 4,910
Parks and Recreation	\$ 541,411
Total Departmental Appropriations	\$ 8,260,761

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2025-001
FISCAL YEAR 2025-2026 BUDGET**

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Ad Valorem Property Tax	\$ 5,091,028
Tax Penalties & Interest	\$ 5,000
Local Sales and Use Tax	\$ 1,291,420
Alcoholic Beverage Tax	\$ 65,610
Electricity Sales Tax	\$ 566,325
Piped Natural Gas Sales Tax	\$ 25,635
Telecommunications Sales Tax	\$ 18,460
Video Programming Sales Tax	\$ 105,510
Solid Waste Disposal Tax	\$ 10,485
Powell Bill Allocation	\$ 467,780
ABC Board Revenue	\$ 250,000
Occupancy Tax	\$ 50,000
Investment Revenue	\$ 174,000
Miscellaneous Revenue	\$ 102,000
Transfer from WRMSD Special Revenue Fund	\$ 37,508
Fund Balance Appropriated	\$ -
Total Revenues	\$ 8,260,761

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2025-001
FISCAL YEAR 2025-2026 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, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the Municipal Service District:

Legal Expense	\$ 1,000
Supplies	\$ 2,000
Contracted Services	\$ 528,997
Transfer to General Fund	\$ 37,508
Total	\$ 569,505

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, 2025 and ending June 30, 2026:

Ad Valorem Property Tax	\$ 102,542
Investment Revenue	\$ 4,000
Fund Balance Appropriated	\$ 462,963
Total	\$ 569,505

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, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Expenditures	<u>\$ 100,000</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, 2025 and ending June 30, 2026:

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2025-001
FISCAL YEAR 2025-2026 BUDGET**

Transfer from General Fund \$ 100,000

Section 7: The following amount is hereby appropriated in the Municipal Buildings/Land Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Expenditures \$ 25,000

Section 8: The following revenue will be available in the Municipal Buildings/Land Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer from General Fund \$ 25,000

Section 9: The following amount is hereby appropriated in the Parks and Recreation Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Expenditures \$ 100,000

Section 10: The following revenue will be available in the Parks and Recreation Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer from General Fund \$ 100,000

Section 11:

- (A) For the Town of Lewisville, there is hereby levied a tax rate of nineteen and seven tenths cents (\$.197) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025, 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 \$2,637,018,910 and an estimated rate of collection of 98%.

Forsyth County has released new valuation numbers as part of a four-year cycle. For fiscal years when there is property tax revaluation, the Town produces a revenue neutral rate calculation. This calculation represents the tax rate required for the Town to collect

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2025-001
FISCAL YEAR 2025-2026 BUDGET**

the same amount of property tax revenue as it did in the prior year, using the values determined under the revaluation process.

The resulting revenue neutral rate for fiscal year 2025-2026 is 15.17 cents per \$100 of valuation for the General Fund.

- (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, 2025, 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 \$104,635,018 and an estimated rate of collection of 98%.

The revenue neutral rate for fiscal year 2025-2026 is 7.5 cents per \$100 of valuation for the Willow Run Municipal Service District.

Section 12: The Community Center Capital Projects Fund is included as a part of this budget ordinance.

Section 13: The Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Projects Fund is included as a part of this budget ordinance.

Section 14: The Jack Warren Park Improvements Capital Projects Fund is included as a part of this budget ordinance.

Section 15: The Lewisville-Vienna Multipurpose Path Capital Projects Fund is included as a part of this budget ordinance.

Section 16: The Shallowford Road CMAQ Sidewalk Capital Projects Fund is included as a part of this budget ordinance.

Section 17: The Great Wagon Road Improvements Capital Projects Fund is included as a part of this budget ordinance.

Section 18: The Public Works Facility Capital Projects Fund is included as a part of this budget ordinance.

Section 19: 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.

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2025-001
FISCAL YEAR 2025-2026 BUDGET**

Section 20: Events expenditures are calculated at \$6.50 per resident using the estimated population count of 13,656. The budget for events is \$88,764.

Section 21: Travel Per Diem Rates and Fee Schedules are hereby established in accordance with Appendix A and C attached hereto.

Section 22: Salary range minimums and maximums for Town staff are hereby established in accordance with Appendix B attached hereto.

Section 23: 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 24: 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 25: Appendix A Lodging Plus Per Diem Rates Fiscal Year 2025-2026 is herein incorporated into this ordinance.

Section 26: Appendix B Salary Ranges by Pay Grade is herein incorporated into this ordinance.

Section 27: Appendix C Fiscal Year 2025-2026 Fee Schedule is herein incorporated into this ordinance.

Section 28: 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 12TH DAY OF JUNE, 2025 BY THE LEWISVILLE TOWN COUNCIL.

Mike Horn, Mayor

ATTEST: _____
_____, Town Clerk

**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2025-001
FISCAL YEAR 2025-2026 BUDGET**

APPENDIX A

LODGING PLUS PER DIEM RATES FISCAL YEAR 2025-2026

1. Reference the Town of Lewisville Personnel Policy Article XII Section 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 2025-2026 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 2025-001
FISCAL YEAR 2025-2026 BUDGET**

**APPENDIX B
SALARY RANGES BY PAY GRADE**

Grade	Job Position	Salary Range		Exempt or Non-Exempt
		Minimum	Maximum	
50	Public Works Maintenance Worker	\$ 35,441	\$ 56,705	N
51	Public Works Maintenance Technician	\$ 37,212	\$ 59,539	N
52		\$ 39,072	\$ 62,516	
53	Customer Service Representative	\$ 41,026	\$ 65,641	N
54		\$ 43,076	\$ 68,922	
55	Accounting Technician	\$ 45,230	\$ 72,369	N
56	Building Maintenance Mechanic	\$ 47,492	\$ 75,987	N
57	Recreation Center Manager	\$ 49,866	\$ 79,786	N
58	Communications Specialist	\$ 52,359	\$ 83,773	N
59	Planning/Stormwater Technician	\$ 54,976	\$ 87,963	N
60	Town Clerk	\$ 57,725	\$ 92,359	N
61		\$ 60,610	\$ 96,977	
62		\$ 63,640	\$ 101,824	
63		\$ 66,822	\$ 106,915	
64		\$ 70,163	\$ 112,260	
65	Planning Director	\$ 73,670	\$ 117,872	E
66		\$ 77,353	\$ 123,764	
67	Public Works Director	\$ 81,219	\$ 129,950	E
68	Finance Director	\$ 85,280	\$ 136,448	E
69		\$ 89,543	\$ 143,269	
70		\$ 94,020	\$ 150,432	
71		\$ 98,720	\$ 157,953	
72		\$ 103,656	\$ 165,850	

**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
Instructor fees		\$10 per class (when instructor charges a participant fee)	10-00-3343-4006
Planning & Zoning Fees			
Rezoning - General District	\$1,200		10-00-3352-4000
Rezoning - Conditional District	\$1,500		10-00-3352-4000
UDO Text Amendment	\$900		10-00-3352-4000
Amending Conditional Zoning Uses	\$900		10-00-3352-4000
Planning Board Review (Other than Rezoning)	\$600		10-00-3352-4000
Special Use Permit by Elected Body	\$1,100		10-00-3352-4000

ZBOA Special Use Permit	\$500		10-00-3352-4000
ZBOA Variance	\$350		10-00-3352-4000
ZBOA Appeal of Administrative Decision	\$350		10-00-3352-4000
Major Site Plan Amendment - Board Review	\$500		10-00-3352-4000
Minor Site Plan Amendment - Administrative	\$150		10-00-3352-4000
Zoning Certification Letter	\$25		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
Exempt Plat (Final Plat)	\$175		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.