

# TOWN OF LEWISVILLE



FY 2026-2027  
TOWN COUNCIL  
BUDGET WORKSHOP



# Town of Lewisville Fiscal Year 2026-2027 Budget

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# **Section A**

## Budget Message



April 9, 2026

To: Mayor Billy Carter, Jr.  
Mayor Pro Tem Anastasia Howard  
Council Member Brady Allen  
Council Member Fred Franklin  
Council Member Geraldine Gallagher  
Council Member Suzanne Newsome  
Council Member Mack Wilder

Subject: Fiscal Year 2026-2027 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 \$7,923,881 for fiscal year 2026-2027. The budget as proposed includes maintaining the current property tax rate of 18 cents per \$100 of valuation. This budget shows a decrease in the General Fund budget from the previous year budget, as adopted for July 1, 2025, of \$132,397 or 1.64%. This budget as proposed is balanced with \$63,360 in fund balance from the General Fund. This fund balance appropriation represents the costs associated with projects that are not recurring operational costs.

The estimated tax base for the Town is \$2,716,894,013 producing estimated Ad Valorem tax revenue of \$4,792,601 with one cent of the tax rate generating approximately \$266,256.

The Town of Lewisville also collects a levy for a municipal service district, known as the Willow Run Municipal Service District. The current tax rate is 10 cents per \$100 of valuation. The proposed tax rate for the municipal service district for fiscal year 2026-2027 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

By and large, economic forecasters seemed to be calling for moderate expansion of the economy at the national level with inflation tempering in 2026. Then came the end of February 2026 and the beginning of the U.S. conflict with Iran. This has led to a sharp uptick in energy prices, as well as shifts in global markets and rising concern about the duration of the conflict and what, if any, impact it will have on the economy in the long run.

Inflation remains elevated above the Federal Reserve's 2% target. For February, 2026, the Consumer Price Index for All Urban Consumers (CPI-U) increased 2.4% from February, 2025. For the State of North Carolina, analysts continue to foresee a growing economy that stands out among its regional peers as the State sees economic development successes and continues to add to its population. Even if the growth projections are somewhat lower than in past years, there are few predictions that the State of North Carolina will see anything less than moderate growth.

In projecting revenues for the 2026-2027 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. 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

During the budget workshops in the Spring of 2025, the Town Council expressed its desire to resume fully funding the Town's (3) capital reserves. The Town Council amended each capital reserve ordinance with revised annual contribution requirements as well as revised collection goals.

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	\$104,379
Municipal Buildings/Land	\$179,313
Parks & Recreation	\$103,240

The budget as proposed calls for fully funding the Town's capital reserves at the levels required in each capital reserve ordinance.

<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 2026-2027 are as follows.

*Active Projects*

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

**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 the Spring of 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 \$4,707,188 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 began in 2025. The Town currently has \$2,725,746 in a capital project fund to pay for future expenditures related to the Great Wagon Road.

**Public Works**

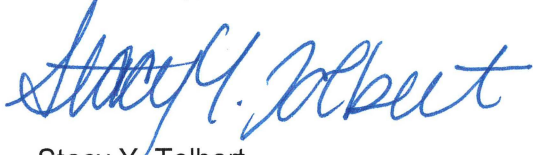
The Town is responsible for maintaining 57.28 miles of right of way. This right of way includes the roadway, sidewalks, stormwater infrastructure and street trees. These items are nearing the end of their life expectancy. The proposed budget for Fiscal Year 2025-2026 allocates funds to fulfil the town’s obligation to its residents to rehabilitate and preserve these physical systems.

In the prior 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 2026-2027.

## 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	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Manager Estimated	2025-2026 Budget vs 2026-2027 Manager Estimated	% Change
<b>Ad Valorem Revenue</b>								
10-00-3100-1000	Ad Valorem Levy	\$ 3,869,700.53	\$ 3,765,165.00	\$ 4,651,701.00	\$ 4,847,194.00	\$ 4,792,601.00	\$ 140,900.00	3.03%
10-00-3130-1000	Penalties & Interest	5,643.13	5,000.00	5,000.00	5,000.00	5,000.00	-	0.00%
	<b>Total Ad Valorem Revenue</b>	<u>3,875,343.66</u>	<u>3,770,165.00</u>	<u>4,656,701.00</u>	<u>4,852,194.00</u>	<u>4,797,601.00</u>	<u>140,900.00</u>	<u>3.03%</u>
<b>Sales and Use Tax Revenue</b>								
10-00-3230-1000	Sales & Use Tax - Art 39	539,496.29	541,605.00	530,640.00	673,670.00	556,855.00	26,215.00	4.94%
10-00-3231-1000	Sales & Use Tax - Art 40	257,553.04	255,345.00	262,235.00	321,610.00	265,840.00	3,605.00	1.37%
10-00-3232-0000	Sales & Use Tax - Art 42	259,361.31	261,200.00	255,315.00	323,865.00	267,710.00	12,395.00	4.85%
10-00-3233-0000	Sales & Use Tax - Old Art 44	0.16	-	-	2.00	-	-	-
10-00-3233-0001	Hold Harmless-Replace Art 44	233,573.23	231,105.00	243,230.00	291,665.00	241,090.00	(2,140.00)	(0.88%)
	<b>Total Sales and Use Tax Revenue</b>	<u>1,289,984.03</u>	<u>1,289,255.00</u>	<u>1,291,420.00</u>	<u>1,610,812.00</u>	<u>1,331,495.00</u>	<u>40,075.00</u>	<u>3.10%</u>
<b>Other State Shared Revenues</b>								
10-00-3322-2000	Alcoholic Beverage Tax	54,464.76	54,300.00	65,610.00	53,375.00	53,775.00	(11,835.00)	(18.04%)
10-00-3324-2000	Electricity Sales Tax	503,490.52	474,290.00	566,325.00	490,905.00	495,075.00	(71,250.00)	(12.58%)
10-00-3326-0000	Sales Tax on Piped Natural Gas	25,642.40	24,705.00	25,635.00	28,465.00	29,885.00	4,250.00	16.58%
10-00-3327-0000	Telecommunications Sales Tax	20,578.70	18,740.00	18,460.00	20,475.00	19,810.00	1,350.00	7.31%
10-00-3327-0001	Video Programming Sales Tax	106,185.54	115,780.00	105,510.00	95,835.00	89,365.00	(16,145.00)	(15.30%)
10-00-3342-0000	Solid Waste Disposal Tax	10,512.60	10,955.00	10,485.00	11,300.00	11,670.00	1,185.00	11.30%
	<b>Total Other State Shared Revenues</b>	<u>720,874.52</u>	<u>698,770.00</u>	<u>792,025.00</u>	<u>700,355.00</u>	<u>699,580.00</u>	<u>(92,445.00)</u>	<u>(11.67%)</u>
<b>Powell Bill Revenue</b>								
10-00-3330-3000	Powell Bill Revenue	467,781.45	466,430.00	467,780.00	463,060.00	463,060.00	(4,720.00)	(1.01%)
	<b>Total Powell Bill Revenue</b>	<u>467,781.45</u>	<u>466,430.00</u>	<u>467,780.00</u>	<u>463,060.00</u>	<u>463,060.00</u>	<u>(4,720.00)</u>	<u>(1.01%)</u>
<b>ABC Board Revenue</b>								
10-00-3321-2000	ABC Board Revenue	267,253.00	273,785.00	250,000.00	269,660.00	250,000.00	-	0.00%
	<b>Total ABC Board Revenue</b>	<u>267,253.00</u>	<u>273,785.00</u>	<u>250,000.00</u>	<u>269,660.00</u>	<u>250,000.00</u>	<u>-</u>	<u>0.00%</u>

**TOWN OF LEWISVILLE**  
**General Fund Revenues**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Manager Estimated	2025-2026 Budget vs 2026-2027 Manager Estimated	% Change
<b>Occupancy Tax Revenue</b>								
10-00-3320-2000	Occupancy Tax	63,114.63	50,000.00	50,000.00	58,376.00	57,200.00	7,200.00	14.40%
	<b>Total Occupancy Tax Revenue</b>	<u>63,114.63</u>	<u>50,000.00</u>	<u>50,000.00</u>	<u>58,376.00</u>	<u>57,200.00</u>	<u>7,200.00</u>	<u>14.40%</u>
<b>Investment Income</b>								
10-00-3831-8000	Invest Income - NCCMT General	212,168.08	156,000.00	144,000.00	209,795.00	150,000.00	6,000.00	4.17%
10-00-3832-8000	Invest Income - NCCMT Powell Bill	44,462.37	36,000.00	30,000.00	36,980.00	12,000.00	(18,000.00)	(60.00%)
	<b>Total Investment Income</b>	<u>256,630.45</u>	<u>192,000.00</u>	<u>174,000.00</u>	<u>246,775.00</u>	<u>162,000.00</u>	<u>(12,000.00)</u>	<u>(6.90%)</u>
<b>Miscellaneous Income</b>								
10-00-3125-0000	Application Fee - Peddler Permits	170.00	-	-	-	-	-	-
10-00-3290-1000	Gas Tax Refund	495.40	200.00	300.00	400.00	400.00	100.00	33.33%
10-00-3328-0000	Temporary Sign Permits	105.00	-	-	70.00	-	-	-
10-00-3329-0000	Storm Water Plan Review Fees	370.00	3,000.00	2,000.00	-	-	(2,000.00)	(100.00%)
10-00-3343-4002	Galloway Community Center Rentals	3,945.00	2,500.00	2,500.00	3,580.00	3,000.00	500.00	20.00%
10-00-3343-4003	Shallowford Square Pavilion Rentals	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-00-3343-4004	Jack Warren Park Pavilion Rentals	3,707.50	4,000.00	4,000.00	4,000.00	4,000.00	-	0.00%
10-00-3343-4005	Mary Alice Warren Community Ctr Rentals	66,917.50	70,000.00	70,000.00	70,000.00	75,000.00	5,000.00	7.14%
10-00-3343-4006	Instructor Fees	1,940.00	-	5,400.00	4,185.00	4,185.00	(1,215.00)	(22.50%)
10-00-3343-4007	Mike Horn Amphitheater Rentals	-	-	-	-	-	-	-
10-00-3352-4000	Planning & Developer Fees	16,075.00	7,000.00	7,000.00	7,600.00	7,000.00	-	0.00%
10-00-3839-8000	Miscellaneous Revenue	11,412.67	5,000.00	5,000.00	5,040.00	5,000.00	-	0.00%
10-00-3839-8002	Insurance Recoveries	-	-	-	-	-	-	-
10-00-3839-8003	Electric Vehicle Charging Stations	3,963.97	1,200.00	4,800.00	192.00	-	(4,800.00)	(100.00%)
10-00-3841-8000	Memorials	-	-	-	-	-	-	-
	<b>Total Miscellaneous Income</b>	<u>110,102.04</u>	<u>93,900.00</u>	<u>102,000.00</u>	<u>96,067.00</u>	<u>99,585.00</u>	<u>(2,415.00)</u>	<u>(2.37%)</u>
<b>Transfers From Other Funds</b>								
10-00-3980-0001	Transfer from ARPA Special Revenue Fd	374,752.23	-	-	-	-	-	-
10-00-3980-0002	Transfer from WRMSD Special Revenue Fd	-	-	37,508.00	37,508.00	-	(37,508.00)	(100.00%)
	<b>Total Transfer from ARPA Spec Rev Fd</b>	<u>374,752.23</u>	<u>-</u>	<u>37,508.00</u>	<u>37,508.00</u>	<u>-</u>	<u>(37,508.00)</u>	<u>(100.00%)</u>

**TOWN OF LEWISVILLE  
General Fund Revenues**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Manager Estimated	2025-2026 Budget vs 2026-2027 Manager Estimated	% Change
<b>Appropriated Fund Balance</b>								
10-00-3990-9000	Appropriation from Fund Balance	-	546,535.00	871,934.00	-	63,360.00	(808,574.00)	(92.73%)
	<b>Total Appropriated Fund Balance</b>	-	546,535.00	871,934.00	-	63,360.00	(808,574.00)	(92.73%)
	<b>Total Revenues</b>	<u>\$ 7,425,836.01</u>	<u>\$ 7,380,840.00</u>	<u>\$ 8,693,368.00</u>	<u>\$ 8,334,807.00</u>	<u>\$ 7,923,881.00</u>	<u>\$ (769,487.00)</u>	<u>(8.85%)</u>

## 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 \$2,716,894,013 for the 2026-2027 budget year (\$2,637,018,910 was the estimate used in the 2025-2026 budget year). This represents an increase of \$79,875,103 or 3.03%.
- The budget as proposed contains a property tax rate of 18 cents per \$100 of valuation. The property tax rate for FY 2025-2026 is 18 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	2026	\$ 0.180

- The budgeted property tax revenue is calculated assuming a collection rate of 98%.
- Budgeted Ad Valorem for 2026-2027 is \$4,792,601 (an increase of \$140,900 or 3.03% from the 2025-2026 budget). **See Section C of this workbook for more information on property tax.**

Account	Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
<b>Ad Valorem Revenue</b>						
10-00-3100-1000	Ad Valorem Levy	\$ 3,869,700.53	\$ 3,765,165.00	\$ 4,651,701.00	\$ 4,847,194.00	\$ 4,792,601.00
10-00-3130-1000	Penalties & Interest	5,643.13	5,000.00	5,000.00	5,000.00	5,000.00
<b>Total Ad Valorem Revenue</b>		<b>\$ 3,875,343.66</b>	<b>\$ 3,770,165.00</b>	<b>\$ 4,656,701.00</b>	<b>\$ 4,852,194.00</b>	<b>\$ 4,797,601.00</b>

## State Shared Revenues

### Local 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.
- By and large forecasters seemed to be calling for moderate expansion of the economy with inflation levels tempering throughout 2026. Then came the end of February 2026 and the beginning of the U.S. conflict with Iran. This has led to a sharp uptick in energy prices in March, as well as shifts in global markets and rising concern about the duration of the conflict and what, if any, impact it will have on the economy in the long run.
- Inflation remains elevated above the Federal Reserve's 2% target. For February, 2026 the Consumer Price Index for All Urban Consumers (CPI-U) increased 2.4% from February, 2025. 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.
- Some economists say that the American consumer is in a weak position and that our economy has taken on a K-Shape. This is where individuals in the highest income brackets make up a disproportionate share of consumer expenditures. Lower income consumers are showing signs that they will rein in their spending, whereas those on the higher end report modest positive spending plans.
- For the State of North Carolina, analysts continue to foresee a growing economy that stands out among its regional peers as the State sees economic development successes and continues to add to its population. Even if the growth projections are somewhat lower than in past years, there are few predictions that the State will see anything less than moderate growth.
- The NCLM is projecting that the State as a whole will end the FY 25-26 year with a 3.4% growth in sales tax revenue.
- Sales tax revenues for the Town of Lewisville are actually up a whopping 24.87% for the first 7 months of FY 25-26. When local sales tax is collected by the State, it distributes the local portion to the counties based on a series of formulas involving population and point of delivery. Once that distribution is made, the counties share with their municipalities based on one of 2 methods, proportion of ad valorem levy or population. Forsyth County distributes based on proportion of ad valorem levy. The FY 25-26 sales tax distributions are based on the property tax levy during the FY 24-25 year. That was the year that the Town of Lewisville raised its property tax rate from 17.7 cents to 21.7 cents. This 4 cents increase represented a 22.6% increase in the tax rate. Even the few cities and towns in Forsyth County that raised their property tax rates as well (High Point,

Kernersville, Rural Hall, and Winston-Salem) did not raise their property tax rates as significantly as Lewisville. As a result of the Town of Lewisville increasing its tax rate 4 cents in FY 24-25, the percentage share of the sales tax distribution for the Town of Lewisville went from .57855% in FY 24-25 to .69682% in current year FY 25-26. The bump up in our share of the sales tax revenue within Forsyth County represents a 20.44% increase.

- Lewisville lowered its property tax rate to 18 cents in FY 25-26. This decrease will affect the sales tax distribution in FY 26-27. We are going to assume that the increase in FY 25-26 sales tax revenue is based on the 3.4 growth predicted by the NCLM and 21.47% based on the fact that the Town raised its property tax rate to 21.7 cents in FY 24-25. The total is the 24.87% growth we have seen in sales tax for the first 7 months of FY 25-26 mentioned above.
- The NCLM is projecting that FY 26-27 sales tax revenue as a whole across the State will increase by 3.1%.
- With the lowering of the Town's property tax rate in FY 25-26 from 21.7 cents to 18 cents we are likely to see a decline in sales tax revenue in Lewisville for FY 26-27. In our estimate of FY 26-27 sales tax revenue, we will use a growth estimate by the NCLM of 3.1% minus the growth in the sales tax distribution percentage between FY 24-25 and FY 25-26 of 20.44% for an overall decline of 17.34% in FY 26-27 sales tax revenue.
- ***In summary, we project that local sales tax revenue will end the FY 25-26 up 24.87% (trend for the first 7 months of FY 25-26). We further project, that local sales tax for FY 26-27 will decline 17.34% from FY 25-26 (3.1% growth predicted by the NCLM minus the 20.44% growth in the sales tax distribution percentage between FY 24-25 and FY 25-26).***
- ***See page 9 for a visual aid to understand the flow of sales tax revenue from the consumer to the Town of Lewisville.***

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; Forsyth County distributes based on ad valorem levy.
Article 40	0.5%	Allocation to the counties is on a per capita basis; the County distributes to municipalities based on one of two methods (1) per capita or (2) proportion of ad valorem tax levy; Forsyth County distributes based on ad valorem levy.
Article 42	0.5%	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; Forsyth County distributes based on ad valorem levy.
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	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
<b>Sales and Use Tax Revenue</b>						
10-00-3230-1000	Sales & Use Tax - Art 39	\$ 539,496.29	\$ 541,605.00	\$ 530,640.00	\$ 673,670.00	\$ 556,855.00
10-00-3231-1000	Sales & Use Tax - Art 40	257,553.04	255,345.00	262,235.00	321,610.00	265,840.00
10-00-3232-0000	Sales & Use Tax - Art 42	259,361.31	261,200.00	255,315.00	323,865.00	267,710.00
10-00-3233-0000	Sales & Use Tax - old Art 44	0.16	-	-	2.00	-
10-00-3233-0001	Hold Harmless Sales Tax-Replace Art 44	233,573.23	231,105.00	243,230.00	291,665.00	241,090.00
<b>Total Sales and Use Tax Revenue</b>		<b>\$1,289,984.03</b>	<b>\$1,289,255.00</b>	<b>\$1,291,420.00</b>	<b>\$ 1,610,812.00</b>	<b>\$ 1,331,495.00</b>



A consumer purchases a pair of shoes in Forsyth County and pays 7% in sales tax to the store in FY 25-26.

State sales tax	4.75%
County sales tax	2.00%
Forsyth Co. sales tax	.25%
Total sales tax	<u>7.00%</u>

The shoe store remits the 7% sales tax collected from the consumer to the NC Department of Revenue.

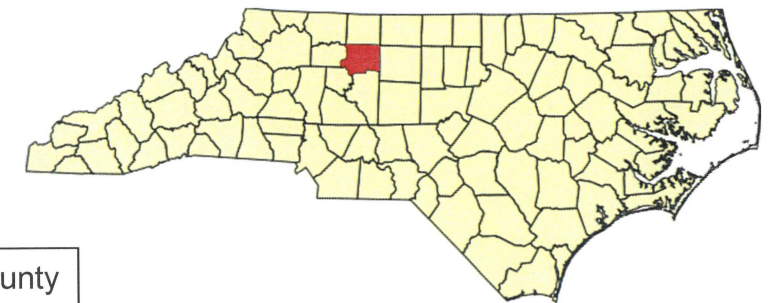


The NCDR keeps the 4.75% portion.

The NCDR allocates to Forsyth County and the other 99 counties in NC the 2% portion based on a series of formulas involving the "point of delivery" of the sale and population.

Estimated sales tax revenue FY 25-26	<u>\$ 1,610,812</u>
Growth in sales tax distribution percentage from FY 24-25 to FY 25-26	-20.44%
Projected growth in statewide sales tax collections per NCLM in FY 26-27	3.10%
Net projected decline in sales tax distribution from Forsyth County in FY 26-27	-17.34%
Estimated sales tax revenue FY 26-27	<u>\$ 1,331,495</u>

Forsyth County shares the 2% portion with all the municipalities in the County based on the County's choice of 2 allocation methods: (1) proportion of ad valorem levy or (2) per capita. Forsyth County chooses to use proportion of ad valorem levy for the allocation method.



For the FY 25-26 sales tax distributions, the County uses the ad valorem levy from FY 24-25 when the property tax rate was increased to 21.7 cents in the Town of Lewisville. When Lewisville increased its ad valorem rate from 17.7 to 21.7 cents (23% increase) in FY 24-25, it caused the portion of sales tax revenue allocation in FY 25-26 to increase from .57855% in FY 24-25 to .69682% in FY 25-26 (20.44% increase).

The NCDR remits to Forsyth County the .25% local sales tax portion which is used by the Winston-Salem/Forsyth County Schools to increase teacher supplements.

The NCLM is projecting that sales tax revenue will increase 3.1% statewide in FY 26-27. With the lowering of Lewisville's ad valorem rate in FY 25-26 from 21.7 cents to 18 cents it is likely that there will be a decline in sales tax revenue distributed to Lewisville in FY 26-27. It is projected that sales tax revenue will decline by the growth in the sales tax distribution percentage between FY 24-25 and FY 25-26 of 20.44% offset by the 3.1% increase projected by the NCLM for a net decline of 17.34%.

Lewisville lowered its ad valorem rate from 21.7 cents to 18 cents (17% decrease) in FY 25-26. This decrease will have an impact on the sales tax distribution from Forsyth County in FY 26-27. Other factors to consider are the effects of the 1/1/2025 property revaluation as well as the decisions of other municipalities and the County to change their tax rates in FY 25-26.

Sales tax revenue for the Town of Lewisville is up a whopping 24.87% for the first 7 months of FY 25-26. If this trend continues, it is projected that sales tax revenue for FY 25-26 will end the year up 24.87% from FY 24-25 to approximately \$1,610,812.

## 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 volume of alcohol sold impacts this revenue source as well as the mix of alcohol sold as the various types of alcohol are taxed at different rates. Changing preferences can impact this revenue source.
- **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 2025-2026 revenue will decrease by 2%.**
- **The NCLM is projecting that revenues will rebound by .75% in FY 2026-2027.**
- ***Accordingly, the Town will follow the NCLM's projections that beer and wine tax collections will decrease 2% in FY 2025-2026 and increase by .75% in FY 2026-2027.***

Account	Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
10-00-3322-2000	Alcoholic Beverages Tax	\$ 54,464.76	\$ 54,300.00	\$ 65,610.00	\$ 53,375.00	\$ 53,775.00

## 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 2025-2026 will end 2.5% lower than the previous year.**
- **The Energy Information Administration Short-Term Integrated Forecasting projects that electricity prices will increase in 2026 and 2027. So, the NCLM projects growth in this revenue source beyond the current fiscal year and projects that electricity sales tax revenue will increase by .85% in FY 2026-2027.**
- ***Accordingly, the Town will follow the NCLM's projections that the electricity sales tax revenue will decrease 2.5% in FY 2025-2026 and increase .85% in FY 2026-2027.***

Account	Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
10-00-3324-2000	Electricity Sales Tax	\$ 503,490.52	\$ 474,290.00	\$ 566,325.00	\$ 490,905.00	\$ 495,075.00

## 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. Distributions are up 13% for the first 2 quarters of FY 2025-2026. Colder temperatures increase heating demand which increases natural gas consumption. North Carolina experienced a colder winter this year with several significant snow and ice events in January and February. Compared to the same period last year, the winter months of FY 2025-2026 saw approximately 60 more heating degree days, suggesting stronger heating demand.
- Degree days are based on the assumption that when the outside temperature is 65 degrees Fahrenheit, we do not need heating or cooling to be comfortable. Degree days are the difference between the daily temperature mean (high temperature plus low temperature divided by two) and 65 degrees Fahrenheit. If the temperature mean is above 65 degrees we subtract 65 from the mean and the result is **Cooling Degree Days**. If the temperature mean is below 65 degrees, we subtract the mean from 65 and the result is **Heating Degree Days**.
- The NCLM, using this information from the Energy Information Administration, is projecting that sales tax collected on natural gas will increase 11% in FY 2025-2026. The NCLM is further projecting an increase of 5% in FY 2026-2027.
- ***The Town is following the NCLM and projecting an 11% increase in piped natural gas sales tax revenue for FY 2025-2026 and an increase of 5% in FY 2026-2027.***

Account	Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
10-00-3326-0000	Sales Tax on Piped Natural Gas	\$ 25,642.40	\$ 24,705.00	\$ 25,635.00	\$ 28,465.00	\$ 29,885.00

## 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. Their latest statistics show that 78.7% of adults and 86.9% of children live in wireless only households.
- **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 2025-2026 year will finish .5% 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 3.25% in FY 2026-2027.**
- ***The Town will follow the NCLM and their projections that this revenue source will decline .5% in FY 2025-2026 and further decline 3.25% in FY 2026-2027.***

Account	Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
10-00-3327-0000	Telecommunications Sales Tax	20,578.70	18,740.00	18,460.00	20,475.00	19,810.00

**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 9.75% in FY 2025-2026.**
- **The NCLM projects further decline of 6.75% in FY 2026-2027.**
- ***The Town has followed the NCLM's projections that video programming sales tax will decline 9.75% in FY 2025-2026 and decline further by 6.75% in FY 2026-2027.***

Account	Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
10-00-3327-0001	Video Programming Sales Tax	\$ 106,185.54	\$ 115,780.00	\$ 105,510.00	\$ 95,835.00	\$ 89,365.00

**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. Activity within the construction sector is one of the largest contributing factors to solid waste revenue. Increased construction activity generates additional construction and demolition debris, which in turn increases tipping tax collections at the landfill. Any uncertainty surrounding the economy is directly relevant to the construction industry.
- The NCLM cites the many provisions of the proposed ROAD (Renewing Opportunity in the American Dream) to Housing Act of 2025, being considered by lawmakers at the national level, as support for increased construction activity in North Carolina in the future.
- **Solid waste disposal tax revenue is up 6% for the first two quarters of FY 25-26. Given these factors the NCLM projects that solid waste disposal tax revenue will increase 7.5% in fiscal year 2025-2026.**
- **The NCLM further projects that solid waste tax distributions for 2026-2027 will further increase by 3.25%.**
- ***The Town has followed the NCLM’s projections and has budgeted that the solid waste disposal tax revenue for FY 2025-2026 will increase by 7.5% and for FY 2026-2027 will increase further by 3.25%.***

Account	Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
10-00-3342-0000	Solid Waste Disposal Tax	\$ 10,512.60	\$ 10,955.00	\$ 10,485.00	\$ 11,300.00	\$ 11,670.00

## 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.
- Funding is tied to the passage of the State's budget. The total Powell Bill funding from the State is \$185,875,000 for FY 2025-2026. The General Assembly has not yet passed any provisions that would make any changes to the Powell Bill distribution for FY 2026-2027. However, the General Assembly could choose to adjust that amount during their budget deliberations. Without any other information available, we will estimate that Powell Bill revenues for the Town of Lewisville for FY2026-2027 will be unchanged from FY 2025-2026 revenues of \$463,060.

Account	Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
10-00-3330-3000	Powell Bill Revenue	\$ 467,781.45	\$ 466,430.00	\$ 467,780.00	\$ 463,060.00	\$ 463,060.00

**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%
2024-2025	\$ 267,253	-2.3%

- Revenues for the first 2 quarters of FY 2025-2026 are only .9% higher than the same period of time in FY 2024-2025. Based on the slow growth in current year revenues, thus far, we are projecting that revenues in FY 2025-2026 will end the year at approximately \$269,660, which is above the budgeted amount of \$250,000. Because profits are trending flat, we will budget the same amount of \$250,000 for FY 2026-2027.

Account	Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
10-00-3321-2000	ABC Board Revenue	\$ 267,253.00	\$ 273,785.00	\$ 250,000.00	\$ 269,660.00	\$ 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%.
- Occupancy tax revenues ended the FY 2024-2025 up 10.29%. However, occupancy tax revenues are down 7.64% in the first 7 months of FY 2025-2026. We are still projecting that occupancy tax revenues will end FY 2025-2026 at \$58,376, well above the budgeted amount of \$50,000. For FY 2026-2027 we are budgeting revenue of \$57,200.

Account	Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
10-00-3320-2000	Occupancy Tax	\$ 63,114.63	\$ 50,000.00	\$ 50,000.00	\$ 58,376.00	\$ 57,200.00

### Investment Earnings

- Investment income comes from the Town's investment in a mutual fund administered by the NC Capital Management Trust.
- This mutual fund is 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), and repurchase agreements.
- Rates of return on the Government Fund are calculated as follows for FY 2024-2025 and FY 2025-2026

Month	Calculated Rates of Return	
	FY 2024-2025	FY 2025-2026
Jul	5.3250%	4.3036%
Aug	5.3211%	4.3048%
Sep	4.9995%	4.1092%
Oct	4.8574%	4.1326%
Nov	4.5272%	3.8543%
Dec	4.5536%	3.8181%
Jan	4.3739%	3.6832%
Feb	3.9298%	3.2986%
Mar	4.3133%	3.6290%
Apr	4.1654%	
May	4.2810%	
Jun	4.1449%	

- 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.
- **For FY 26-27 we are budgeting investment revenues of \$150,000 for the General Fund (up from a budget of \$144,000 in the FY 25-26).**
- **For the Powell Bill account, we are budgeting \$12,000 in investment revenues (down from \$30,000 in the FY 25-26 budget). The amount budgeted for investment earnings in the Powell Bill account is lower than the previous year because we are using up a significant amount of our Powell Bill fund balance for paving in FY 25-26. Any Powell Bill revenues from the State that are unspent each year are carried forward in the General Fund. These moneys accumulate, earn interest, and can be spent in the future on allowable Powell Bill**

expenditures. The Town of Lewisville had built up some excess funds and the Town Council decided to use those excess funds to do some additional paving in FY 2025-2026. The Powell Bill paving budget was \$453,690 in FY 24-25 compared to \$780,000 in FY 25-26.

Account		Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
<b>INVESTMENT INCOME</b>							
10-00-3831-8000		Investment Income - NCCMT General	\$ 212,168.08	\$ 156,000.00	\$ 144,000.00	\$ 209,795.00	\$ 150,000.00
10-00-3832-8000		Investment Income - NCCMT Powell Bill	44,462.37	36,000.00	30,000.00	36,980.00	12,000.00
<b>TOTAL INVESTMENT INCOME</b>			<b>\$ 256,630.45</b>	<b>\$ 192,000.00</b>	<b>\$ 174,000.00</b>	<b>\$ 246,775.00</b>	<b>\$ 162,000.00</b>

**Miscellaneous Income**

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

Account	Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
<b>Miscellaneous Income</b>						
10-00-3125-0000	Application Fee - Peddler Permits	\$ 170.00	\$ -	\$ -	\$ -	\$ -
10-00-3290-1000	Gas Tax Refund	495.40	200.00	300.00	400.00	400.00
10-00-3328-0000	Temporary Sign Permits	105.00	-	-	70.00	-
10-00-3329-0000	Storm Water Plan Review Fees	370.00	3,000.00	2,000.00	-	-
10-00-3343-4002	Galloway Community Center Rentals	3,945.00	2,500.00	2,500.00	3,580.00	3,000.00
10-00-3343-4003	Shallowford Square Pavilion Rentals	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
10-00-3343-4004	Jack Warren Park Pavilion Rentals	3,707.50	4,000.00	4,000.00	4,000.00	4,000.00
10-00-3343-4005	Mary Alice Warren Community Center Rentals	66,917.50	70,000.00	70,000.00	70,000.00	75,000.00
10-00-3343-4006	Instructor Fees	1,940.00	-	5,400.00	4,185.00	4,185.00
10-00-3343-4007	Mike Horn Amphitheater Rentals	-	-	-	-	-
10-00-3352-4000	Planning & Developer Fees	16,075.00	7,000.00	7,000.00	7,600.00	7,000.00
10-00-3839-8000	Miscellaneous Revenue	11,412.67	5,000.00	5,000.00	5,040.00	5,000.00
10-00-3839-8002	Insurance Recoveries	-	-	-	-	-
10-00-3839-8003	Electric Vehicle Charging Stations	3,963.97	1,200.00	4,800.00	192.00	-
10-00-3980-0001	Transfer from ARPA Special Revenue Fund	374,752.23	-	-	-	-
<b>Total Miscellaneous Income</b>		<b>\$ 484,854.27</b>	<b>\$ 93,900.00</b>	<b>\$ 102,000.00</b>	<b>\$ 96,067.00</b>	<b>\$ 99,585.00</b>

**Transfer from Willow Run MSD Special Revenue Fund**

- In FY 2024-2025, the Town's General Fund loaned the Willow Run MSD Special Revenue Fund \$263,827 to help fund the repairs needed for Marblehead Dam. The WRMSD began paying back the General Fund in FY 2025-2026. Following is the repayment schedule agreed upon by Town Council when the loan was made. The repairs to Marblehead Dam were completed in FY 25-26 and came in under budget by \$112,567. Since the repairs came in significantly under budget, the Town Manager is proposing that in addition to the regular payment of \$37,508 for FY 26-27, that the MSD make 3 additional payments of 112,524 (3 x \$37,508) for a total repayment in FY 26-27 of \$150,032.
- The \$150,032 is reflected as a budgeted expenditure (Transfer to General Fund) in the WRMSD budget. However, we have not reflected it as a corresponding revenue source (Transfer from WRMSD) in the General Fund budget. We did not want to skew the budgeted revenues with the loan repayment. In other words, we did not want to balance the FY 26-27 budget with the loan repayment.

Fiscal Year	Loan Payment	
2025-2026	\$ 37,508	<i>Paid in FY 25-26</i>
2026-2027	37,508	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border-right: 1px solid black; width: 20px; height: 100%;"></div> <div style="margin-left: 10px;">\$ 150,032</div> </div>
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	

Description	2024-2025 Actual	2024-2025 Budget	2025-2026 Budget	2025-2026 Estimated	2026-2027 Estimated
Transfer from WRMSD Special Revenue Fund	\$ -	\$ -	\$ 37,508.00	\$ 37,508.00	\$ -

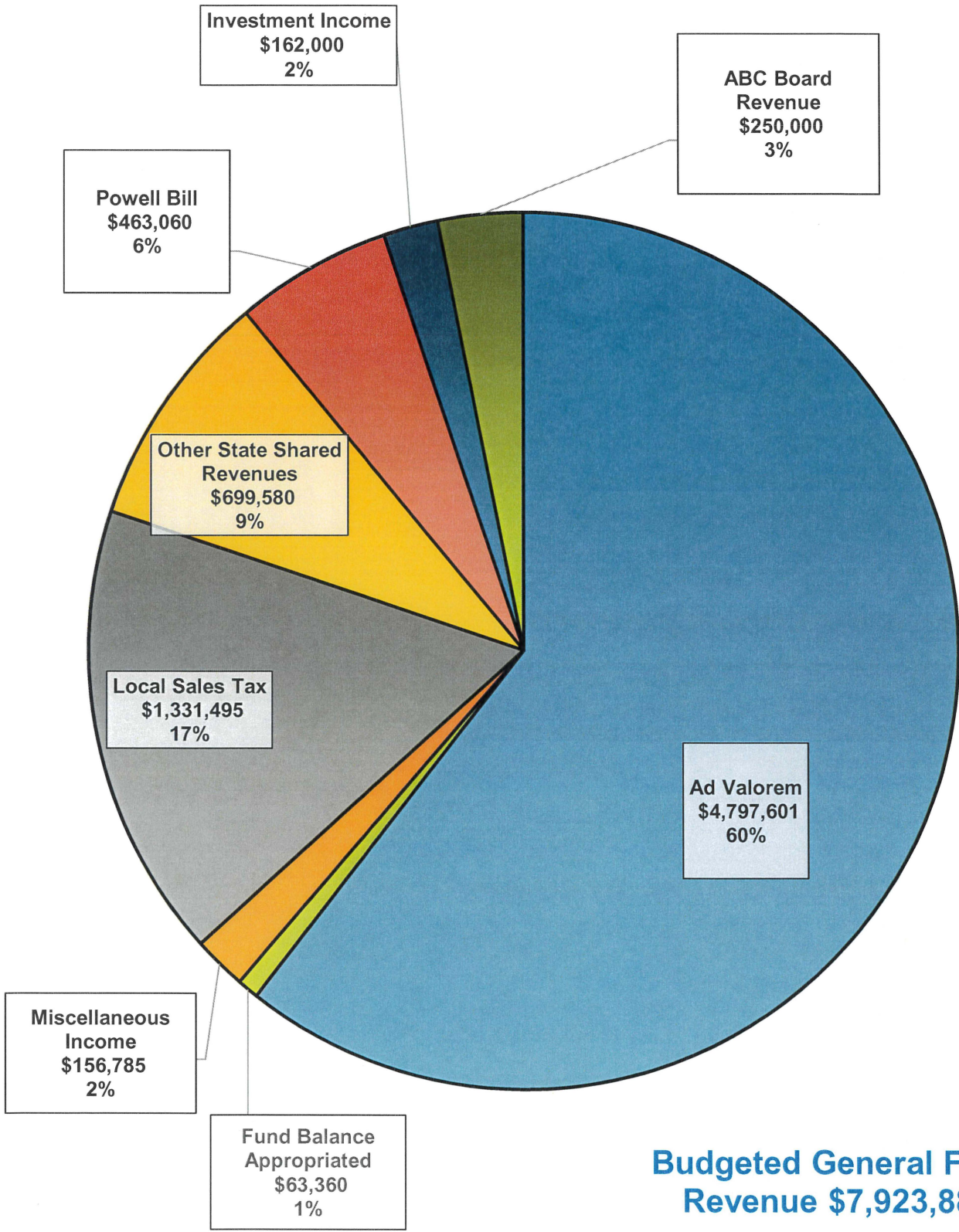
**Appropriated Fund Balance**

- 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:

<b>Expenditure</b>	<b>Department</b>	<b>Account Number</b>	<b>Amount</b>
Stormwater mapping project	Stormwater	10-00-5700-6000	\$ 38,360.00
ADA compliance of the Town 's website	Governing Body	10-00-4110-6000	\$ 5,000.00
Construction of link between Town Hall back parking lot and Public Works Building	Public Works	10-00-5500-3515	\$ 20,000.00
<b>Total Appropriation of Fund Balance</b>			<b>\$ 63,360.00</b>

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<b>Account</b>	<b>Description</b>	<b>2024-2025 Actual</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>	<b>2025-2026 Estimated</b>	<b>2026-2027 Estimated</b>
10-00-3990-9000	Appropriation from Fund Balance	\$ -	\$ 546,535.00	\$ 871,934.00	\$ -	\$ 63,360.00



**Budgeted General Fund Revenue \$7,923,881**

**Section C**  
Property Tax Rate

**Town of Lewisville  
Ad Valorem Property Tax Revenue**

Category	FY 2025-2026 Valuation as of (1/1/2025)	FY 2026-2027 Estimated Valuation as of (1/1/2026)	Increase (Decrease)	% Increase (Decrease)
Real property	\$ 2,366,446,054	\$ 2,425,852,097	\$ 59,406,043	2.51%
Personal Property	\$ 25,157,101	\$ 26,943,370	\$ 1,786,269	7.10%
Public service companies	\$ 24,056,679	\$ 26,828,579	\$ 2,771,900	11.52%
Registered motor vehicles	\$ 221,359,076	\$ 237,269,967	\$ 15,910,891	7.19%
<b>Total</b>	<b>\$ 2,637,018,910</b>	<b>\$ 2,716,894,013</b>	<b>\$ 79,875,103</b>	<b>3.03%</b>

	FY 2025-2026	FY 2026-2027	Increase	% Increase
Total valuation	\$ 2,637,018,910	\$ 2,716,894,013		
/	\$ 100	\$ 100		
x	\$ 0.180	\$ 0.180		
Collection rate	98%	98%		
Estimated property tax revenue	\$ 4,746,634	\$ 4,890,409	\$ 140,900	3.03%
<b>1 penny of the tax rate generates</b>	<b>\$ 258,428</b>	<b>\$ 266,256</b>	<b>\$ 7,828</b>	<b>3.03%</b>

Fraction of 1 Cent	Gross Tax Revenue Generated	1% Collection Fee	Net Tax Revenue Generated
1/10	\$ 26,626	\$ 266	\$ 26,360
2/10	\$ 53,251	\$ 533	\$ 52,718
3/10	\$ 79,877	\$ 799	\$ 79,078
4/10	\$ 106,502	\$ 1,065	\$ 105,437
5/10	\$ 133,128	\$ 1,331	\$ 131,797
6/10	\$ 159,754	\$ 1,598	\$ 158,156
7/10	\$ 186,379	\$ 1,864	\$ 184,515
8/10	\$ 213,005	\$ 2,130	\$ 210,875
9/10	\$ 239,630	\$ 2,396	\$ 237,234
10/10	<b>\$ 266,256</b>	<b>\$ 2,663</b>	<b>\$ 263,593</b>

**Section D**  
Salaries and Benefits

**Town of Lewisville  
Salaries and Benefits  
Fiscal Year 2026-2027**

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

<u>Administration Department</u>	<u>Finance Department</u>
Town Manager	Finance Director
Town Clerk	Accounting Technician
Customer Service Representative	
Recreation Center Manager	
Communications Specialist	
<u>Public Works Department</u>	<u>Planning Department</u>
Public Works Director	Planning Director
Building Maintenance Mechanic	Planning/Stormwater Technician
(2) Maintenance Technicians	

**Town of Lewisville  
Salaries and Benefits  
Fiscal Year 2026-2027**

The annual Cost of Living Adjustment (COLA) to salaries is calculated at 2.2% based on the annual change in the CPI-W for Urban Wage Earners and Clerical Workers for February 2026.

<b><i>FY 2026-2027 Pay Grades with 2.2% COLA Increase</i></b>				
Grade	Exempt or Non-Exempt	Minimum	Maximum	Job Title
50	Non-Exempt	\$ 36,221	\$ 57,953	
51	Non-Exempt	\$ 38,031	\$ 60,849	Public Works Maintenance Technician
52		\$ 39,932	\$ 63,891	
53	Non-Exempt	\$ 41,929	\$ 67,085	Customer Service Representative
54		\$ 44,024	\$ 70,438	
55	Non-Exempt	\$ 46,225	\$ 73,961	Accounting Technician
56	Non-Exempt	\$ 48,537	\$ 77,659	Building Maintenance Mechanic
57	Non-Exempt	\$ 50,963	\$ 81,541	Recreation Center Manager
58	Non-Exempt	\$ 53,511	\$ 85,616	Communications Specialist Stormwater Technician
59	Non-Exempt	\$ 56,185	\$ 89,898	Planner
60	Non-Exempt	\$ 58,995	\$ 94,391	Town Clerk
61		\$ 61,943	\$ 99,110	
62		\$ 65,040	\$ 104,064	
63		\$ 68,292	\$ 109,267	
64		\$ 71,707	\$ 114,730	
65	Exempt	\$ 75,291	\$ 120,465	Planning Director
66		\$ 79,055	\$ 126,487	
67	Exempt	\$ 83,006	\$ 132,809	Public Works Director
68	Exempt	\$ 87,156	\$ 139,450	Finance Director
69		\$ 91,513	\$ 146,421	
70	Exempt	\$ 96,088	\$ 153,742	Assistant Town Manager
71		\$ 100,892	\$ 161,428	
72		\$ 105,936	\$ 169,499	

**Town of Lewisville  
Salaries and Benefits  
Fiscal Year 2026-2027**

A merit pool is calculated at 3% of the employee's FY 25-26 pay rate to be paid out as an increase to salary.

Medical, vision, dental, life and short-term disability insurance renews December 1st. The budget includes an estimated increase of 20% for medical, vision, and life insurance and 10% for dental and short-term disability insurance. We will not receive the Town's renewal rate information until October of this year.

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 14.35% to 15.10% of each full-time employees' gross salary for FY 2026-2027.

The Town's contribution to each full-time employees' 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, 2026 = 2.4%**

**Annual Change in CPI-W for February, 2026 = 2.2%**

### **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.

## Budget

		Fiscal Year 2026-2027 Budget	Fiscal Year 2025-2026 Budget
<b>Governing Body</b>			
10-00-4110-1210	Salaries	\$ 19,550	\$ 21,700
10-00-4110-1810	FICA	\$ 1,495	\$ 1,660
	<b>Total Governing Body</b>	<b>\$ 21,045</b>	<b>\$ 23,360</b>
<b>Administration</b>			
10-00-4120-1210	Salaries	\$ 416,035	\$ 431,795
10-00-4120-1211	Overtime	\$ 33,995	\$ 40,290
10-00-4120-1810	FICA	\$ 34,430	\$ 36,115
10-00-4120-1820	Retirement - State	\$ 67,955	\$ 67,745
10-00-4120-1830	Ret 457	\$ -	\$ 4,053
10-00-4120-1835	401(k)	\$ 22,505	\$ 19,551
10-00-4120-1840	Dental/S-T Disability	\$ 5,255	\$ 5,267
10-00-4120-1850	Medical/Life Insurance	\$ 59,835	\$ 66,275
	<b>Total Administration</b>	<b>\$ 640,010</b>	<b>\$ 671,091</b>
<b>Finance</b>			
10-00-4150-1210	Salaries	\$ 203,240	\$ 201,850
10-00-4150-1211	Overtime	\$ 8,630	\$ 8,442
10-00-4150-1810	FICA	\$ 16,210	\$ 16,088
10-00-4150-1820	Retirement - State	\$ 31,995	\$ 30,177
10-00-4150-1835	401(k)	\$ 10,595	\$ 10,515
10-00-4150-1840	Dental/S-T Disability	\$ 2,070	\$ 1,947
10-00-4150-1850	Medical/Life Insurance	\$ 24,585	\$ 20,755
	<b>Total Finance</b>	<b>\$ 297,325</b>	<b>\$ 289,774</b>
<b>Public Works</b>			
10-00-5500-1210	Salaries	\$ 281,910	\$ 270,998
10-00-5500-1211	Overtime	\$ 25,490	\$ 24,270
10-00-5500-1810	FICA	\$ 23,515	\$ 22,588
10-00-5500-1820	Retirement - State	\$ 46,415	\$ 42,371
10-00-5500-1835	401(k)	\$ 15,370	\$ 14,764
10-00-5500-1840	Dental/S-T Disability	\$ 3,790	\$ 3,533
10-00-5500-1850	Medical/Life Insurance	\$ 60,560	\$ 51,451
	<b>Total Public Works</b>	<b>\$ 457,050</b>	<b>\$ 429,975</b>
<b>Planning</b>			
10-00-4900-1210	Salaries	\$ 152,600	\$ 147,173
10-00-4900-1211	Overtime	\$ 4,660	\$ 4,692
10-00-4900-1810	FICA	\$ 12,030	\$ 11,618
10-00-4900-1820	Retirement - State	\$ 23,745	\$ 21,793
10-40-4900-1835	401(k)	\$ 7,865	\$ 7,594
10-00-4900-1840	Dental/S-T Disability	\$ 2,310	\$ 2,145
10-00-4900-1850	Medical/Life Insurance	\$ 36,430	\$ 31,057
	<b>Total Planning</b>	<b>\$ 239,640</b>	<b>\$ 226,072</b>
	<b>Total Personnel Costs</b>	<b>\$ 1,655,070</b>	<b>\$ 1,640,272</b>
	<b>Total General Fund Budget (as originally adopted)</b>	<b>\$ 7,923,881</b>	<b>\$ 8,056,278</b>
	<b>Percentage of Personnel Costs to Total GF Budget</b>	<b>20.89%</b>	<b>20.36%</b>

	Totals
Salaries	\$ 1,146,110
Payroll taxes	\$ 87,680
Health benefits	\$ 194,835
Retirement benefits	\$ 226,445
<b>Total</b>	<b>\$ 1,655,070</b>

	Totals
Salaries	\$ 1,151,210
Payroll taxes	\$ 88,069
Health benefits	\$ 182,430
Retirement benefits	\$ 218,563
<b>Total</b>	<b>\$ 1,640,272</b>

**Section E**  
General Fund Expenses

**TOWN OF LEWISVILLE**  
**General Fund - Summary of Departmental Expenses**

Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
Governing Body	\$ 491,613.77	\$ 565,754.00	\$ 416,979.00	\$ 409,479.00	\$ 344,645.00	\$ 344,645.00	\$ (72,334.00)	(17.35%)
Administration	894,976.21	1,030,582.00	1,111,497.00	1,053,177.37	989,468.00	989,468.00	(122,029.00)	(10.98%)
Finance	296,230.07	309,693.00	335,088.00	331,542.23	332,196.00	332,196.00	(2,892.00)	(0.86%)
Debt Service	225,200.00	225,200.00	221,600.00	221,600.00	218,000.00	218,000.00	(3,600.00)	(1.62%)
Planning	225,729.13	389,060.00	331,574.00	199,881.00	291,350.00	291,350.00	(40,224.00)	(12.13%)
Beautification	129,811.58	130,956.00	137,393.59	135,065.87	136,592.00	136,592.00	(801.59)	(0.58%)
Community Policing	1,018,266.12	1,035,720.00	1,063,880.00	1,063,780.00	1,158,070.00	1,158,070.00	94,190.00	8.85%
Public Works	489,607.50	542,575.00	738,987.00	724,639.00	677,368.00	677,368.00	(61,619.00)	(8.34%)
Streets	285,378.27	371,194.20	544,870.00	542,445.00	467,912.00	467,912.00	(76,958.00)	(14.12%)
Powell Bill	488,090.00	545,190.00	867,500.00	867,000.00	867,500.00	867,500.00	-	0.00%
Stormwater	184,793.79	235,502.00	260,072.00	260,072.00	253,690.00	253,690.00	(6,382.00)	(2.45%)
Solid Waste	1,444,505.95	1,605,860.00	1,668,536.00	1,503,534.00	1,620,862.00	1,620,862.00	(47,674.00)	(2.86%)
Recycling	5,741.25	6,772.80	6,560.41	6,530.41	6,750.00	6,750.00	189.59	2.89%
Parks and Recreation	259,923.62	386,781.00	988,831.00	961,769.82	559,478.00	559,478.00	(429,353.00)	(43.42%)
<b>Total</b>	<b>\$ 6,439,867.26</b>	<b>\$ 7,380,840.00</b>	<b>\$ 8,693,368.00</b>	<b>\$ 8,280,515.70</b>	<b>\$ 7,923,881.00</b>	<b>\$ 7,923,881.00</b>	<b>\$ (769,487.00)</b>	<b>(8.85%)</b>

**TOWN OF LEWISVILLE**  
**General Fund - Governing Body**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-4110-1210	Salaries	\$ 14,216.39	\$ 20,950.00	\$ 21,700.00	\$ 21,700.00	\$ 19,550.00	\$ 19,550.00	\$ (2,150.00)	(9.91%)
10-00-4110-1810	FICA	1,088.01	1,603.00	1,660.00	1,660.00	1,495.00	1,495.00	(165.00)	(9.94%)
10-00-4110-1920	Legal	22,567.50	32,000.00	40,000.00	40,000.00	47,100.00	47,100.00	7,100.00	17.75%
10-00-4110-1990	Audit	25,370.00	31,403.04	33,510.00	26,010.00	30,670.00	30,670.00	(2,840.00)	(8.48%)
10-00-4110-2000	Supplies	74.35	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	-	0.00%
10-00-4110-3100	Travel and Training	2,259.21	6,500.00	9,075.00	9,075.00	10,590.00	10,590.00	1,515.00	16.69%
10-00-4110-3250	Postage	11,895.38	13,800.00	13,814.00	13,814.00	14,000.00	14,000.00	186.00	1.35%
10-00-4110-3410	Printing/Binding	-	800.00	800.00	800.00	800.00	800.00	-	0.00%
10-00-4110-3700	Advertising	1,869.99	7,070.00	12,200.00	12,200.00	12,220.00	12,220.00	20.00	0.16%
10-00-4110-4910	Dues/Subscriptions	27,565.80	27,848.00	22,000.00	22,000.00	22,500.00	22,500.00	500.00	2.27%
10-00-4110-4990	Miscellaneous	13,534.21	25,600.00	25,338.00	25,338.00	19,160.00	19,160.00	(6,178.00)	(24.38%)
10-00-4110-4991	Transfer to Municipal Buildings/Land Cap Reserve	-	-	25,000.00	25,000.00	25,000.00	25,000.00	-	0.00%
10-00-4110-4995	Transfer to WRMSD	263,827.00	263,827.00	-	-	-	-	-	-
10-00-4110-5000	Capital Outlay	-	-	-	-	-	-	-	-
10-00-4110-5100	Equipment Non-Capital	5,423.61	5,331.96	6,000.00	6,000.00	2,000.00	2,000.00	(4,000.00)	(66.67%)
10-00-4110-6000	Contracted Services	99,922.32	114,521.00	181,382.00	181,382.00	123,060.00	123,060.00	(58,322.00)	(32.15%)
10-00-4110-6001	Contracted Services-Town Survey	-	3,000.00	-	-	-	-	-	-
10-00-4110-6400	Contributions to other Agencies	-	-	5,000.00	5,000.00	5,000.00	5,000.00	-	0.00%
10-00-4110-6405	Appropriation to Boards/Committees	2,000.00	10,000.00	18,000.00	18,000.00	10,000.00	10,000.00	(8,000.00)	(44.44%)
	<b>Total</b>	<b>\$ 491,613.77</b>	<b>\$ 565,754.00</b>	<b>\$ 416,979.00</b>	<b>\$ 409,479.00</b>	<b>\$ 344,645.00</b>	<b>\$ 344,645.00</b>	<b>\$ (72,334.00)</b>	<b>(17.35%)</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Governing Body**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Legal	10-00-4110-1920	The Brough Law Firm	\$ 47,100.00
Professional Services-Audit	10-00-4110-1990	Auditor-Gibson & Company, PA	\$ 30,670.00
Dues and Subscriptions	10-00-4110-4910	UNC School of Government	\$ 2,173.00
		NC League of Municipalities	\$ 14,144.00
		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 2026-2027

**Governing Body**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
<b>Contracted Services</b>	<b>10-00-4110-6000</b>	Board of Elections	\$ -
		Forsyth County Tax Collections	\$ 48,904.09
		Forsyth County Home Consortium	\$ 2,000.00
		Civic Plus, LLC - UDO Updates, Online Code Hosting, and Administrative Support	\$ 6,411.29
		American Legal Publishing - Web Hosting of Code of Ordinances and Updates of the Administrative Code	\$ 5,550.00
		Sir Speedy - Newsletter Printing & Addressing	\$ 25,817.40
		Blackboard Connect-Lewisville Connect	\$ 6,500.00
		VC3 - Website Maintenance	\$ 9,291.30
		Archive Social	\$ 4,848.13
		Clark Powell - Leightronix	\$ 2,388.00
		Zoom	\$ 767.88
		Clark Powell - Assurance Plan - AV Equipment in Council Chambers	\$ 2,030.33
		ADA Compliance - Town Website	\$ 5,000.00
<b>Contributions to Other Agencies</b>	<b>10-00-4110-6400</b>	Appropriation for Donations to 501(c)3 Organizations	\$ 5,000.00

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General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Governing Body**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Board & Committee Appropriation	10-00-4110-6405	Community Day	\$ 10,000.00

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

**TOWN OF LEWISVILLE**  
**General Fund - Administration**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-4120-1210	Salaries	\$ 429,774.52	\$ 428,814.00	\$ 431,795.00	\$ 414,775.00	\$ 416,035.00	\$ 416,035.00	\$ (15,760.00)	(3.65%)
10-00-4120-1211	Overtime	2,885.83	40,854.00	40,290.00	40,290.00	33,995.00	33,995.00	(6,295.00)	(15.62%)
10-00-4120-1810	FICA	32,486.07	35,930.00	36,115.00	34,815.00	34,430.00	34,430.00	(1,685.00)	(4.67%)
10-00-4120-1820	Retirement - State	58,665.18	63,875.00	67,745.00	65,302.00	67,955.00	67,955.00	210.00	0.31%
10-00-4120-1830	457 Retirement	1,069.86	3,874.00	4,053.00	212.00	-	-	(4,053.00)	(100.00%)
10-00-4120-1835	401(K) Retirement	16,451.19	19,610.00	19,551.00	20,504.00	22,505.00	22,505.00	2,954.00	15.11%
10-00-4120-1840	Dental/S-T Disability Insurance	3,124.00	3,066.00	5,267.00	4,807.00	5,255.00	5,255.00	(12.00)	(0.23%)
10-00-4120-1850	Medical/Life Insurance	51,815.51	51,166.00	66,275.00	51,060.00	59,835.00	59,835.00	(6,440.00)	(9.72%)
10-00-4120-1860	Worker's Compensation Insurance	8,312.93	14,000.00	11,000.00	8,672.28	10,000.00	10,000.00	(1,000.00)	(9.09%)
10-00-4120-1861	State Unemployment Expense	354.67	1,000.00	500.00	176.09	400.00	400.00	(100.00)	(20.00%)
10-00-4120-2000	Supplies	16,571.82	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	-	0.00%
10-00-4120-3100	Travel & Training	9,471.54	15,069.00	18,176.00	18,176.00	15,713.00	15,713.00	(2,463.00)	(13.55%)
10-00-4120-3210	Telephone/Internet	34,262.52	36,400.00	34,200.00	33,763.00	34,275.00	34,275.00	75.00	0.22%
10-00-4120-3250	Postage	450.00	450.00	525.00	525.00	600.00	600.00	75.00	14.29%
10-00-4120-3310	Electric Expense	30,564.12	36,800.00	38,025.00	30,175.00	39,225.00	39,225.00	1,200.00	3.16%
10-00-4120-3320	Water/Sewer - Town Hall	2,301.53	7,090.00	4,080.00	2,540.00	5,080.00	5,080.00	1,000.00	24.51%
10-00-4120-3321	Water/Sewer - Annex	1,431.55	1,625.00	1,690.00	3,870.00	2,865.00	2,865.00	1,175.00	69.53%
10-00-4120-3410	Printing/Binding	-	100.00	-	-	-	-	-	-
10-00-4120-3511	Maintenance/Repairs - Town Hall	16,134.59	29,075.00	30,000.00	30,000.00	30,000.00	30,000.00	-	0.00%

**TOWN OF LEWISVILLE**  
**General Fund - Administration**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-4120-3512	Maintenance/Repairs - Annex	43,728.47	49,182.86	17,000.00	17,000.00	7,000.00	7,000.00	(10,000.00)	(58.82%)
10-00-4120-3513	Moser Property Expenses	-	-	75,000.00	75,000.00	-	-	(75,000.00)	(100.00%)
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	125.00	500.00	-	-	-	-	-	-
10-00-4120-4390	Equipment Lease	6,990.63	8,100.00	9,760.00	5,770.00	6,215.00	6,215.00	(3,545.00)	(36.32%)
10-00-4120-4500	Property & Casualty Insurance	48,389.06	51,941.00	54,830.00	50,125.00	62,125.00	62,125.00	7,295.00	13.30%
10-00-4120-4910	Dues/Subscriptions	3,584.78	4,180.00	3,650.00	3,650.00	5,250.00	5,250.00	1,600.00	43.84%
10-00-4120-4990	Miscellaneous	311.62	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	-	0.00%
10-00-4120-5000	Capital Outlay	6,649.00	8,500.00	-	-	-	-	-	-
10-00-4120-5100	Equipment Non-Capital	8,473.52	13,173.00	10,000.00	10,000.00	18,000.00	18,000.00	8,000.00	80.00%
10-00-4120-6000	Contracted Services	60,596.70	70,220.00	91,670.00	91,670.00	72,410.00	72,410.00	(19,260.00)	(21.01%)
10-00-4120-9000	Contingency	-	5,687.14	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%
	<b>Total</b>	<b>\$ 894,976.21</b>	<b>\$1,030,582.00</b>	<b>\$ 1,111,497.00</b>	<b>\$ 1,053,177.37</b>	<b>\$ 989,468.00</b>	<b>\$ 989,468.00</b>	<b>\$ (122,029.00)</b>	<b>(10.98%)</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

Administration

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Workers Compensation Insurance	10-00-4120-1860	NC League of Municipalities - Workers Compensation Insurance	\$ 10,000.00
Telephone	10-00-4120-3210	Spectrum - Telephone/Internet at Town Hall and Annex	\$ 27,668.04
Equipment leases	10-00-4120-4390	Mail Finance - Postage meter lease	\$ 2,017.39
		Sharp - Copier lease	\$ 4,198.44
Property Insurance	10-00-4120-4500	NC League of Municipalities - Property and liability insurance	\$ 61,725.00

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Administration**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
<b>Contracted Services</b>	<b>10--00-4120-6000</b>	Schindler - Elevator maintenance	\$ 2,415.44
		Brookstone Technology - Offsite server backup	\$ 6,900.00
		Century - Fire alarm, fire pump, and sprinkler system annual inspection	\$ 1,900.00
		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	\$ 4,798.00
		Air One Industries, Inc. - Annex HVAC annual maintenance	\$ 1,490.00
		B&I Cleaning Service - Town Hall janitorial service	\$ 12,000.00
		B&I Cleaning Service - Annex janitorial service	\$ 6,000.00
		PF Plumbing - Backflow preventer inspection at Town Hall and Annex	\$ 1,040.00
		Harris - Technology assistance as needed	\$ 13,000.00
		Comtech - Email hosting/MicroSoft Teams	\$ 2,439.36
		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 2026-2027

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	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-4150-1210	Salaries	\$ 194,354.51	\$ 193,621.00	\$ 201,850.00	\$ 201,850.00	\$ 203,240.00	\$ 203,240.00	\$ 1,390.00	0.69%
10-00-4150-1211	Overtime	4,464.20	8,220.00	8,442.00	8,442.00	8,630.00	8,630.00	188.00	2.23%
10-00-4150-1810	FICA	15,020.22	15,441.00	16,088.00	16,088.00	16,210.00	16,210.00	122.00	0.76%
10-00-4150-1820	Retirement - State	26,998.51	27,451.00	30,177.00	30,177.00	31,995.00	31,995.00	1,818.00	6.02%
10-00-4150-1835	401(K) Retirement	7,747.04	10,093.00	10,515.00	8,110.00	10,595.00	10,595.00	80.00	0.76%
10-00-4150-1840	Dental/S-T Disability Insurance	1,325.00	1,325.00	1,947.00	1,921.00	2,070.00	2,070.00	123.00	6.32%
10-00-4150-1850	Medical/Life Insurance	21,406.90	21,849.00	20,755.00	21,020.00	24,585.00	24,585.00	3,830.00	18.45%
10-00-4150-2000	Supplies	1,394.25	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	-	0.00%
10-00-4150-3100	Travel & Training	6,083.63	7,975.00	7,900.00	7,900.00	7,100.00	7,100.00	(800.00)	(10.13%)
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	1,650.00	1,650.00	1,925.00	1,925.00	2,200.00	2,200.00	275.00	14.29%
10-00-4150-3410	Printing/Binding	1,184.60	2,200.00	2,400.00	846.80	1,500.00	1,500.00	(900.00)	(37.50%)
10-00-4150-3700	Advertising	-	200.00	-	-	-	-	-	-
10-00-4150-4500	Finance Officer Bond	1,440.00	1,440.00	1,613.00	1,613.00	1,613.00	1,613.00	-	0.00%
10-00-4150-4910	Dues/Subscriptions	1,634.00	1,850.00	1,900.00	2,074.00	2,410.00	2,410.00	510.00	26.84%
10-00-4150-4990	Miscellaneous	-	250.00	500.00	500.00	500.00	500.00	-	0.00%
10-00-4150-5100	Equipment Non-Capital	-	1,000.00	11,000.00	11,000.00	1,000.00	1,000.00	(10,000.00)	(90.91%)
10-00-4150-6000	Contracted Services	10,087.21	10,088.00	9,436.00	9,435.43	9,908.00	9,908.00	472.00	5.00%
10-00-4150-6001	Bank Service Charges	-	-	3,600.00	3,600.00	3,600.00	3,600.00	-	0.00%
	<b>Total</b>	<b>\$ 296,230.07</b>	<b>\$ 309,693.00</b>	<b>\$ 335,088.00</b>	<b>\$ 331,542.23</b>	<b>\$ 332,196.00</b>	<b>\$ 332,196.00</b>	<b>\$ (2,892.00)</b>	<b>(0.86%)</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**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	\$ 9,907.21

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

**TOWN OF LEWISVILLE**  
**General Fund - Debt Service**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-4160-7500	Truist Loan Payment	\$ 225,200.00	\$ 225,200.00	\$ 221,600.00	\$ 221,600.00	\$ 218,000.00	\$ 218,000.00	\$ (3,600.00)	(1.62%)
	<b>Total</b>	<b>\$ 225,200.00</b>	<b>\$ 225,200.00</b>	<b>\$ 221,600.00</b>	<b>\$ 221,600.00</b>	<b>\$ 218,000.00</b>	<b>\$ 218,000.00</b>	<b>\$ (3,600.00)</b>	<b>(1.62%)</b>



**TOWN OF LEWISVILLE**  
**General Fund - Planning**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-40-4900-1210	Salaries	\$ 108,752.08	\$ 161,525.00	\$ 147,173.00	\$ 85,324.00	\$ 152,600.00	\$ 152,600.00	\$ 5,427.00	3.69%
10-40-4900-1211	Overtime	-	1,990.00	4,692.00	-	4,660.00	4,660.00	(32.00)	(0.68%)
10-40-4900-1810	FICA	8,324.82	12,509.00	11,618.00	6,527.00	12,030.00	12,030.00	412.00	3.55%
10-40-4900-1820	Retirement - State	14,790.20	22,238.00	21,793.00	12,244.00	23,745.00	23,745.00	1,952.00	8.96%
10-40-4900-1835	401(K) Retirement	4,285.43	8,176.00	7,594.00	1,280.00	7,865.00	7,865.00	271.00	3.57%
10-40-4900-1840	Dental/S-T Disability Insurance	774.00	1,032.00	2,145.00	793.00	2,310.00	2,310.00	165.00	7.69%
10-40-4900-1850	Medical/Life Insurance	14,260.86	20,865.00	31,057.00	10,440.00	36,430.00	36,430.00	5,373.00	17.30%
10-40-4900-1920	Legal	23,296.00	23,000.00	13,000.00	13,000.00	19,000.00	19,000.00	6,000.00	46.15%
10-40-4900-2000	Supplies	520.36	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	-	0.00%
10-40-4900-3100	Travel & Training	3,390.24	10,025.00	7,587.00	7,587.00	5,310.00	5,310.00	(2,277.00)	(30.01%)
10-40-4900-3210	Telephone/Internet	1,088.71	1,440.00	1,440.00	720.00	1,440.00	1,440.00	-	0.00%
10-40-4900-3250	Postage	840.00	840.00	980.00	980.00	1,120.00	1,120.00	140.00	14.29%
10-40-4900-3700	Advertising	3,364.52	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-	0.00%
10-40-4900-4910	Dues/Subscriptions	1,274.88	2,000.00	1,915.00	1,915.00	1,955.00	1,955.00	40.00	2.09%
10-40-4900-4990	Miscellaneous	384.63	1,385.00	1,985.00	1,985.00	1,985.00	1,985.00	-	0.00%
10-40-4900-5000	Capital Outlay	-	-	-	-	-	-	-	-
10-40-4900-5100	Equipment Non-Capital	400.00	2,000.00	9,000.00	9,000.00	5,500.00	5,500.00	(3,500.00)	(38.89%)
10-40-4900-6000	Contracted Services	39,982.40	113,635.00	63,195.00	41,686.00	9,000.00	9,000.00	(54,195.00)	(85.76%)
	<b>Total</b>	<b>\$ 225,729.13</b>	<b>\$ 389,060.00</b>	<b>\$ 331,574.00</b>	<b>\$ 199,881.00</b>	<b>\$ 291,350.00</b>	<b>\$ 291,350.00</b>	<b>\$ (40,224.00)</b>	<b>(12.13%)</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Planning**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Legal	10-40-4900-1920	The Brough Law Firm	\$ 19,000.00
Contracted Services	10-40-4900-6000	Winston-Salem/Forsyth County Inspections Department - Code enforcement and zoning inspections	\$ 9,000.00

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

**TOWN OF LEWISVILLE**  
**General Fund - Beautification**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-4931-2000	Supplies	\$ 663.64	\$ 700.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
10-00-4931-4990	Miscellaneous - New Plants	866.30	750.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-00-4931-4991	Shallowford Square Christmas Tree	1,000.00	1,000.00	1,400.00	879.00	1,200.00	1,200.00	(200.00)	(14.29%)
10-00-4931-4992	Miscellaneous	-	250.00	250.00	250.00	250.00	250.00	-	0.00%
10-00-4931-6000	Contracted Services - Christmas Decorations	25,065.64	25,665.64	25,859.59	24,052.87	29,250.00	29,250.00	3,390.41	13.11%
10-00-4931-6002	Street Tree Replacement	-	374.36	5,500.00	5,500.00	-	-	(5,500.00)	(100.00%)
10-00-4931-6003	Contracted Services - Landscaping	102,216.00	102,216.00	102,384.00	102,384.00	103,892.00	103,892.00	1,508.00	1.47%
	<b>Total</b>	<b>\$ 129,811.58</b>	<b>\$ 130,956.00</b>	<b>\$ 137,393.59</b>	<b>\$ 135,065.87</b>	<b>\$ 136,592.00</b>	<b>\$ 136,592.00</b>	<b>\$ (801.59)</b>	<b>(0.58%)</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Beautification**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
<b>Contracted Services-Decorations</b>	<b>10-00-4931-6000</b>	Elite Landscaping - Installation of Christmas decorations in Shallowford Square, Shallowford Road and Yadkinville Highway	\$ 17,492.12
		Matthew Clark - Decorating Town Hall, Annex, and Mary Alice Warren Community Center for Christmas (includes funding to refurbish decorations)	\$ 11,757.88
<b>Various Plant and Flower Bed Maintenance Accounts</b>	<b>10-00-4931-6003</b>	Hauser Horticulture, Inc. - Flower, Plant and Tree maintenance	\$ 96,632.00
	<b>10-00-4931-6003</b>	Mulching once per year at the Mary Alice Warren Community Center	\$ 7,260.00

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

**TOWN OF LEWISVILLE**  
**General Fund - Community Policing**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-10-5100-2000	Supplies	\$ 419.35	\$ 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	500.00	-	0.00%
10-10-5100-4990	Miscellaneous	971.51	2,200.00	2,200.00	2,200.00	2,700.00	2,700.00	500.00	22.73%
10-10-5100-5000	Capital Outlay	8,214.00	8,500.00	-	-	-	-	-	-
10-10-5100-5100	Equipment Non-Capital	6,791.26	8,740.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-10-5100-6000	Contracted Services	978,970.00	978,970.00	1,049,210.00	1,049,210.00	1,146,260.00	1,146,260.00	97,050.00	9.25%
10-10-5100-6001	Deputy Hustles - Town Sponsored Events	20,000.00	28,310.00	2,420.00	2,420.00	1,760.00	1,760.00	(660.00)	(27.27%)
10-10-5100-6002	Deputy Hustles - Non-Town Sponsored Events	2,900.00	4,225.00	4,275.00	4,175.00	5,150.00	5,150.00	875.00	20.47%
10-10-5100-6005	Traffic Enforcement	-	3,575.00	3,575.00	3,575.00	-	-	(3,575.00)	(100.00%)
	<b>Total</b>	<b>\$1,018,266.12</b>	<b>\$1,035,720.00</b>	<b>\$1,063,880.00</b>	<b>\$1,063,780.00</b>	<b>\$ 1,158,070.00</b>	<b>\$ 1,158,070.00</b>	<b>\$ 94,190.00</b>	<b>8.85%</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Community Policing**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Miscellaneous	10-10-5100-4990	National Night Out	\$ 2,500.00
Contracted Services	10-10-5100-6000	Forsyth County - Contract for (6) deputies and (1) sergeant	\$ 1,146,260.00
Contracted Services-Town Sponsored Events	10-10-5100-6001	Deputy Hustles - Various events - \$55/hour for a deputy and \$60/hour for a supervisor	\$ 1,760.00
Contracted Services-Non-Town Sponsored Events	10-10-5100-6002	Deputy Hustles - Christmas Parade	\$ 5,150.00

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

**TOWN OF LEWISVILLE**  
**General Fund - Public Works**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-5500-1210	Salaries	\$ 257,482.14	\$ 257,689.00	\$ 270,998.00	\$265,520.00	\$ 281,910.00	\$ 281,910.00	\$ 10,912.00	4.03%
10-00-5500-1211	Overtime	6,042.29	23,634.00	24,270.00	24,270.00	25,490.00	25,490.00	1,220.00	5.03%
10-00-5500-1810	FICA	19,372.70	21,522.00	22,588.00	22,170.00	23,515.00	23,515.00	927.00	4.10%
10-00-5500-1820	Retirement - State	35,672.50	38,260.00	42,371.00	41,585.00	46,415.00	46,415.00	4,044.00	9.54%
10-00-5500-1835	401(K) Retirement	12,303.49	14,067.00	14,764.00	12,870.00	15,370.00	15,370.00	606.00	4.10%
10-00-5500-1840	Dental/S-T Disability Insurance	2,379.00	2,379.00	3,533.00	3,382.00	3,790.00	3,790.00	257.00	7.27%
10-00-5500-1850	Medical/Life Insurance	45,900.95	46,932.00	51,451.00	50,225.00	60,560.00	60,560.00	9,109.00	17.70%
10-00-5500-2000	Supplies	5,841.67	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	-	0.00%
10-00-5500-3100	Travel & Training	5,042.83	7,175.00	7,490.00	7,490.00	5,338.00	5,338.00	(2,152.00)	(28.73%)
10-00-5500-3101	Safety & Training	-	1,385.00	1,502.00	1,502.00	2,000.00	2,000.00	498.00	33.16%
10-00-5500-3210	Telephone/Internet	2,880.00	2,880.00	2,880.00	2,880.00	2,880.00	2,880.00	-	0.00%
10-00-5500-3250	Postage	60.00	60.00	70.00	70.00	80.00	80.00	10.00	14.29%
10-00-5500-3310	Electric Expense - Public Works Shed	906.59	1,550.00	1,284.00	855.00	1,100.00	1,100.00	(184.00)	(14.33%)
10-00-5500-3315	Electric Expense - Public Works Building	1,617.97	6,300.00	5,664.00	2,600.00	3,380.00	3,380.00	(2,284.00)	(40.32%)
10-00-5500-3325	Water/Sewer - Public Works Building	133.93	900.00	960.00	160.00	205.00	205.00	(755.00)	(78.65%)
10-00-5500-3330	Electric Expense - 6475 Robinhood Road	359.98	-	467.00	365.00	475.00	475.00	8.00	1.71%
10-00-5500-3510	Maintenance/Repair - Public Works Shed	2,200.00	2,300.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%

**TOWN OF LEWISVILLE**  
**General Fund - Public Works**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-5500-3511	Maintenance/Repair Vehicles	13,448.86	18,000.00	18,000.00	18,000.00	23,000.00	23,000.00	5,000.00	27.78%
10-00-5500-3512	Maintenance of Unkept Lots	715.00	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	30,000.00	30,000.00	25,000.00	500.00%
10-00-5500-3520	Maintenance/Repair Equipment	119.87	500.00	1,000.00	1,000.00	2,000.00	2,000.00	1,000.00	100.00%
10-00-5500-3700	Advertising	-	500.00	-	-	-	-	-	-
10-00-5500-4910	Dues/Subscriptions	425.00	820.00	805.00	805.00	1,150.00	1,150.00	345.00	42.86%
10-00-5500-4990	Miscellaneous	-	500.00	600.00	600.00	600.00	600.00	-	0.00%
10-00-5500-4993	Transfer to GWR Improvements Capital Project	-	-	-	-	-	-	-	-
10-00-5500-5000	Capital Outlay	-	-	151,365.00	151,365.00	5,200.00	5,200.00	(146,165.00)	(96.56%)
10-00-5500-5100	Equipment Non-Capital	1,820.59	2,000.00	9,000.00	9,000.00	6,500.00	6,500.00	(2,500.00)	(27.78%)
10-00-5500-6000	Contracted Services	69,882.14	75,722.00	89,425.00	89,425.00	121,660.00	121,660.00	32,235.00	36.05%
10-00-5500-6001	Contracted Services-Christmas Tree Pickup	5,000.00	5,000.00	5,000.00	5,000.00	6,250.00	6,250.00	1,250.00	25.00%
	<b>Total</b>	<b>\$ 489,607.50</b>	<b>\$ 542,575.00</b>	<b>\$ 738,987.00</b>	<b>\$724,639.00</b>	<b>\$ 677,368.00</b>	<b>\$ 677,368.00</b>	<b>\$ (61,619.00)</b>	<b>(8.34%)</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Public Works**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Maintenance/Repair - Public Works Building	10-00-5500-3515	Construction of link between Town Hall back parking lot and Public Works Building	\$ 20,000.00 ***
Capital Outlay	10-00-5500-5000	Utility Trailer	\$ 5,200.00
Contracted Services	10-00-5500-6000	Yards by Us - Mowing contract of municipal grounds	\$ 76,654.92
		On-Call Engineering Services	\$ 30,000.00
Contracted Services- Tree Disposal	10-00-5500-6001	Yards by Us - Christmas Tree pickup	\$ 6,250.00

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

**TOWN OF LEWISVILLE**  
**General Fund - Streets**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-20-5600-2000	Supplies	\$ 8,254.04	\$ 11,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ -	0.00%
10-20-5600-3310	Electric Expense	33,491.56	32,290.00	35,370.00	32,945.00	36,270.00	36,270.00	900.00	2.54%
10-20-5600-3591	Paving/Resurfacing	121,553.80	123,312.00	120,000.00	120,000.00	120,000.00	120,000.00	-	0.00%
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	-	-	100,000.00	100,000.00	100,000.00	100,000.00	-	0.00%
10-20-5600-5100	Equipment Non-Capital	-	-	22,000.00	22,000.00	-	-	(22,000.00)	(100.00%)
10-20-5600-5500	Traffic Mitigation Devices	-	-	-	-	25,000.00	25,000.00	25,000.00	-
10-20-5600-6000	Contracted Services	55,270.33	81,542.20	79,000.00	79,000.00	12,142.00	12,142.00	(66,858.00)	(84.63%)
10-20-5600-6001	Community Forestry	-	-	-	-	61,000.00	61,000.00	61,000.00	-
10-20-5600-6100	Contracted Services-Snow & Ice Removal	66,808.54	122,550.00	175,000.00	175,000.00	100,000.00	100,000.00	(75,000.00)	(42.86%)
	<b>Total</b>	<b>\$ 285,378.27</b>	<b>\$ 371,194.20</b>	<b>\$ 544,870.00</b>	<b>\$542,445.00</b>	<b>\$ 467,912.00</b>	<b>\$ 467,912.00</b>	<b>\$ (76,958.00)</b>	<b>(14.12%)</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Streets**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Paving and Resurfacing	10-20-5600-3591	Street Paving and 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
Traffic Mitigation Devices	10-20-5600-5500	Speed hump purchase and construction	\$ 25,000.00
Community Forestry	10-20-5600-6001	Ridgecrest Phase 3 Maple Removals	\$ 22,000.00
		Brook Forest	\$ 29,000.00
Snow and Ice Removal	10-20-5600-6100	Snow and Ice Removal	\$ 100,000.00

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

**TOWN OF LEWISVILLE**  
**General Fund - Powell Bill**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-5650-6200	Engineering	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
10-00-5650-6210	Paving/Resurfacing	453,690.00	453,690.00	780,000.00	780,000.00	780,000.00	780,000.00	-	0.00%
10-00-5650-6211	Maintenance/Repair Streets	-	25,000.00	31,000.00	31,000.00	31,000.00	31,000.00	-	0.00%
10-00-5650-6212	ROW Maintenance	31,900.00	53,500.00	53,500.00	53,500.00	53,500.00	53,500.00	-	0.00%
10-00-5650-6250	Maintenance/Repair Sidewalks	-	10,000.00	-	-	-	-	-	-
	<b>Total</b>	<b>\$ 488,090.00</b>	<b>\$ 545,190.00</b>	<b>\$ 867,500.00</b>	<b>\$ 867,000.00</b>	<b>\$ 867,500.00</b>	<b>\$ 867,500.00</b>	<b>\$ -</b>	<b>0.00%</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**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	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-5700-1891	Education/Promotion	\$ 2,657.45	\$ 3,720.00	\$ 4,020.00	\$ 4,020.00	\$ 5,120.00	\$ 5,120.00	\$ 1,100.00	27.36%
10-00-5700-2000	Supplies	-	500.00	500.00	500.00	500.00	500.00	-	0.00%
10-00-5700-3100	Travel & Training	1,438.52	1,800.00	2,270.00	2,270.00	1,610.00	1,610.00	(660.00)	(29.07%)
10-00-5700-3410	Printing/Binding	-	-	-	-	-	-	-	-
10-00-5700-4390	Equipment Lease	-	-	-	-	-	-	-	-
10-00-5700-4910	Dues/Subscriptions	3,241.00	3,360.00	3,865.00	3,865.00	4,130.00	4,130.00	265.00	6.86%
10-00-5700-4990	Miscellaneous	-	250.00	250.00	250.00	250.00	250.00	-	0.00%
10-00-5700-5100	Equipment Non-Capital	1,614.32	2,200.00	800.00	800.00	-	-	(800.00)	(100.00%)
10-00-5700-6000	Contracted Services	36,762.75	83,885.00	91,925.00	91,925.00	83,980.00	83,980.00	(7,945.00)	(8.64%)
10-00-5700-6001	Drainage System Repairs	99,934.76	99,934.76	112,500.00	112,500.00	112,500.00	112,500.00	-	0.00%
10-00-5700-6003	Contracted Services- Residential Sweeping	14,388.99	15,096.24	19,186.00	19,186.00	19,800.00	19,800.00	614.00	3.20%
10-00-5700-6004	Contracted Services- Downtown Sweeping	24,756.00	24,756.00	24,756.00	24,756.00	25,800.00	25,800.00	1,044.00	4.22%
	<b>Total</b>	<b>\$ 184,793.79</b>	<b>\$ 235,502.00</b>	<b>\$ 260,072.00</b>	<b>\$ 260,072.00</b>	<b>\$ 253,690.00</b>	<b>\$ 253,690.00</b>	<b>\$ (6,382.00)</b>	<b>(2.45%)</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Stormwater**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Education and Promotion	10-00-5700-1891	Creek Week	\$ 2,500.00
		Stormwater Ad in <i>The Courier</i> (shared with Village of Clemmons)	\$ 1,118.39
Contracted Services	10-00-5700-6000	Stormwater Reviews for Permit Issuances	\$ 7,000.00
		Stormwater Smart - PTRC	\$ 7,717.00
		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	\$ 38,360.00 ***
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	\$ 19,800.00
Downtown Street Sweeping	10-00-5700-6004	McCoy's - Downtown street sweeping	\$ 25,800.00

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

**TOWN OF LEWISVILLE**  
**General Fund - Solid Waste**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-5800-6000	Contracted Services	\$1,396,926.85	\$1,556,460.00	\$1,617,400.00	\$1,452,398.00	\$ 1,567,920.00	\$ 1,567,920.00	\$ (49,480.00)	(3.06%)
10-00-5800-6001	Landfill Vouchers	4,179.10	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	43,400.00	43,400.00	45,136.00	45,136.00	46,942.00	46,942.00	1,806.00	4.00%
	<b>Total</b>	<b>\$1,444,505.95</b>	<b>\$1,605,860.00</b>	<b>\$1,668,536.00</b>	<b>\$1,503,534.00</b>	<b>\$ 1,620,862.00</b>	<b>\$ 1,620,862.00</b>	<b>\$ (47,674.00)</b>	<b>(2.86%)</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Solid Waste**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Contracted Services	10-00-5800-6000	Waste Management - Garbage and recycling collection	\$ 1,567,920.00
Landfill Vouchers	10-00-5800-6001	Landfill Vouchers	\$ 6,000.00
Contracted-Bulky Item Pickup	10-00-5800-6002	Waste Management - Bulky Pickup	\$ 46,942.00

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

**TOWN OF LEWISVILLE  
General Fund - Recycling**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-00-5801-2000	Supplies	\$ 60.64	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ -	0.00%
10-00-5801-4910	Dues & Suscriptions	190.00	190.00	220.00	190.00	220.00	220.00	-	0.00%
10-00-5801-4990	Miscellaneous	1,847.10	2,739.29	2,240.00	2,240.00	2,330.00	2,330.00	90.00	4.02%
10-00-5801-6002	Contracted Services- Cardboard Recycling	3,643.51	3,643.51	3,900.41	3,900.41	4,000.00	4,000.00	99.59	2.55%
10-00-5801-8000	Sustainability Projects	-	-	-	-	-	-	-	-
<b>Total</b>		<b>\$ 5,741.25</b>	<b>\$ 6,772.80</b>	<b>\$ 6,560.41</b>	<b>\$ 6,530.41</b>	<b>\$ 6,750.00</b>	<b>\$ 6,750.00</b>	<b>\$ 189.59</b>	<b>2.89%</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Recycling**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Miscellaneous	10-00-5801-4990	Recycling insert in town newsletter	\$ 1,479.50
Contracted - Cardboard Collection	10-00-5801-6002	Holiday cardboard collection	\$ 4,000.00

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

**TOWN OF LEWISVILLE**  
**General Fund - Parks and Recreation**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-80-6120-2000	Supplies	\$ 5,248.41	\$ 5,650.00	\$ 8,650.00	\$ 8,650.00	\$ 6,650.00	\$ 6,650.00	\$ (2,000.00)	(23.12%)
10-80-6120-2001	Supplies - Galloway Community Center	243.94	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	-	0.00%
10-80-6120-2002	Supplies - JWP	245.29	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-80-6120-2003	Supplies - Shallowford Square	444.29	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
10-80-6120-2004	Supplies - MAWCC	3,079.77	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	-	0.00%
10-80-6120-2005	Supplies - Fred Moser Property	-	-	-	-	500.00	500.00	500.00	-
10-80-6120-3210	Telephone/Internet	14,099.24	19,495.00	13,250.00	13,250.00	15,450.00	15,450.00	2,200.00	16.60%
10-80-6120-3311	Electric - JWP	2,381.71	3,170.00	3,030.00	2,370.00	3,080.00	3,080.00	50.00	1.65%
10-80-6120-3312	Electric - Galloway Community Center	5,012.31	5,545.00	6,100.00	5,030.00	6,535.00	6,535.00	435.00	7.13%
10-80-6120-3313	Electric - Shallowford Square	6,835.12	6,715.00	8,040.00	5,075.00	6,600.00	6,600.00	(1,440.00)	(17.91%)
10-80-6120-3314	Electric - MAWCC	14,407.99	18,245.00	18,970.00	17,510.00	22,765.00	22,765.00	3,795.00	20.01%
10-80-6120-3315	Electric - Fred Moser Property	-	-	-	-	-	-	-	-
10-80-6120-3321	Water/Sewer - Galloway Community Center	1,647.01	2,215.00	2,760.00	1,295.00	2,595.00	2,595.00	(165.00)	(5.98%)
10-80-6120-3322	Water/Sewer - JWP	7,217.30	16,035.00	18,080.00	7,170.00	14,340.00	14,340.00	(3,740.00)	(20.69%)
10-80-6120-3323	Water/Sewer - Shallowford Square	4,708.26	6,200.00	7,385.00	6,140.00	12,275.00	12,275.00	4,890.00	66.22%
10-80-6120-3324	Water/Sewer - MAWCC	5,464.53	10,060.00	11,885.00	5,780.00	11,560.00	11,560.00	(325.00)	(2.73%)

**TOWN OF LEWISVILLE**  
**General Fund - Parks and Recreation**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-80-6120-3325	Water/Sewer - Fred Moser Property	-	-	-	-	-	-	-	-
10-80-6120-3511	Maintenance/Repair - Shallowford Square	11,730.56	17,730.00	38,877.00	38,877.00	21,745.00	21,745.00	(17,132.00)	(44.07%)
10-80-6120-3512	Maintenance/Repair - JWP	38,507.15	76,430.00	99,525.00	99,525.00	86,866.00	86,866.00	(12,659.00)	(12.72%)
10-80-6120-3513	Maintenance/Repair - Galloway Com. Ctr.	14,279.05	15,560.00	8,680.00	8,680.00	23,300.00	23,300.00	14,620.00	168.43%
10-80-6120-3514	Maintenance/Repair - MAWCC	33,732.71	55,150.00	61,435.00	61,435.00	63,655.00	63,655.00	2,220.00	3.61%
10-80-6120-3515	Maintenance/Repair - Fred Moser Property	-	-	-	-	5,000.00	5,000.00	5,000.00	-
10-80-6120-3520	Maintenance/Repair - Equipment	-	-	-	-	-	-	-	-
10-80-6120-3700	Advertising	-	-	-	-	-	-	-	-
10-80-6120-3970	Events	70,416.60	88,303.00	88,764.00	88,764.00	90,032.00	90,032.00	1,268.00	1.43%
10-80-6120-4390	Equipment Rental	-	-	2,000.00	2,000.00	3,000.00	3,000.00	1,000.00	50.00%
10-80-6120-4910	Dues/Subscriptions	3,928.88	4,115.00	4,300.00	4,107.88	4,480.00	4,480.00	180.00	4.19%
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	-	0.00%
10-80-6120-5000	Capital Outlay	-	-	430,000.00	430,000.00	-	-	(430,000.00)	(100.00%)
10-80-6120-5100	Equipment Non-Capital	559.55	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-	0.00%
10-80-6120-6000	Contracted Services	12,262.56	12,263.00	18,000.00	17,010.94	18,000.00	18,000.00	-	0.00%
10-80-6120-6001	Contracted Services - Programs	-	-	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%

**TOWN OF LEWISVILLE**  
**General Fund - Parks and Recreation**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
10-80-6120-6002	Public Art Advisory Committee	3,471.39	4,500.00	5,200.00	5,200.00	7,150.00	7,150.00	1,950.00	37.50%
10-80-6120-9000	Contingency	-	5,500.00	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%
	<b>Total</b>	<b>\$ 259,923.62</b>	<b>\$ 386,781.00</b>	<b>\$ 988,831.00</b>	<b>\$ 961,769.82</b>	<b>\$ 559,478.00</b>	<b>\$ 559,478.00</b>	<b>\$ (429,353.00)</b>	<b>(43.42%)</b>

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Parks and Recreation**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
Telephone	10-80-6120-3210	Spectrum - Telephone/internet/managed wifi service at Mary Alice Warren Community Center	\$ 13,021.80
		Spectrum - Telephone/internet service at Galloway Community Center	\$ 2,428.20
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	\$ 1,380.00
		Sage-CCTV Security Upgrades-Total Protection Plan	\$ 1,200.00
		Replace stairs outside of Galloway Community Center	\$ 12,000.00

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Parks and Recreation**

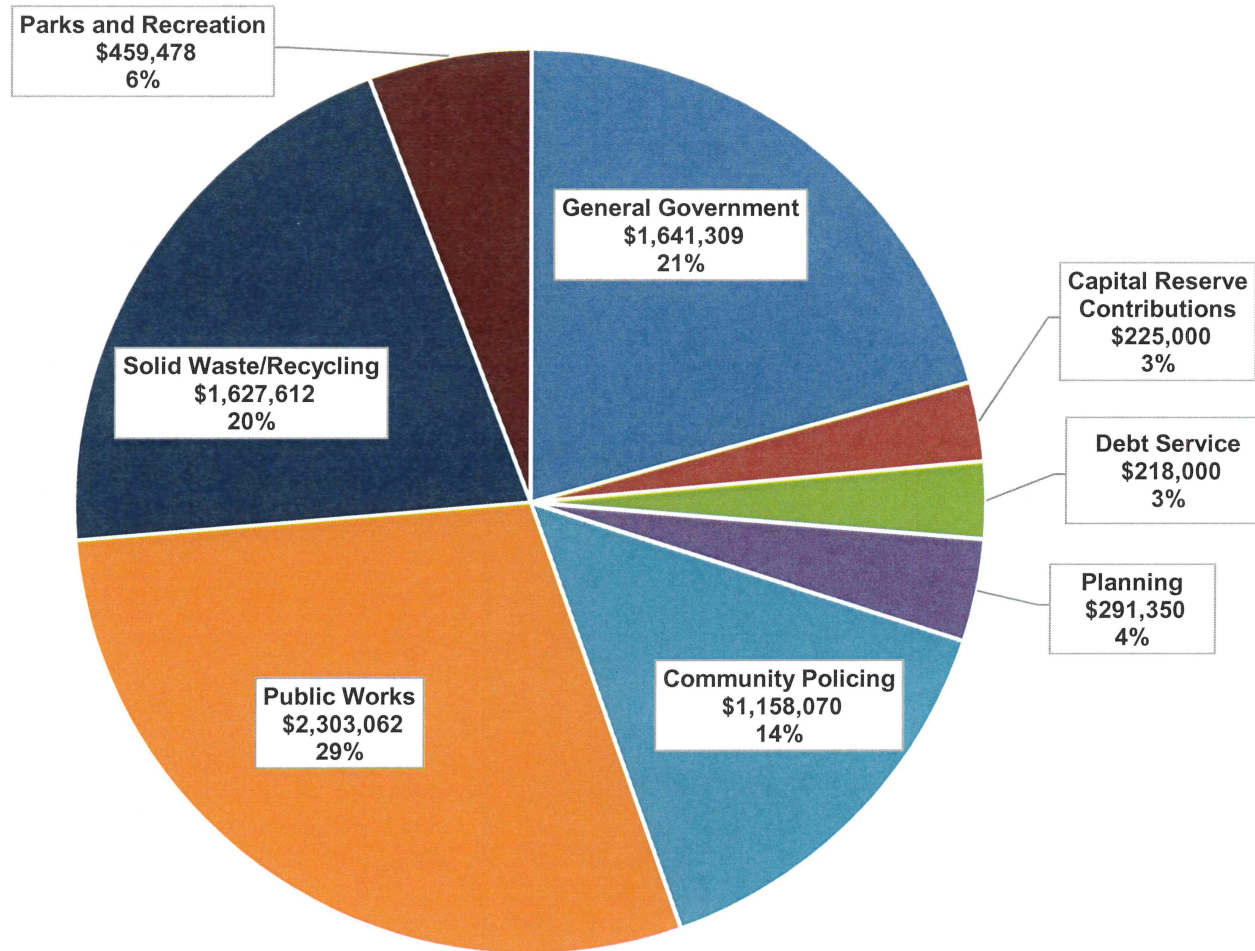
General Ledger Description	Account Number	Expenditure	Budgeted Amount
Maintenance/Repair - Mary Alice Warren Community Center	10-80-6120-3514	Air One Industries, Inc. - HVAC maintenance contract for Mary Alice Warren Community Center	\$ 5,130.00
		Sage-CCTV Security Upgrades and Access Door Controls - 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/LVT floors	\$ 6,490.00
		Century - Sprinkler, fire hydrant, and fire alarm inspection	\$ 1,135.00
		Clark Powell - Assurance Plan - AV equipment	\$ 4,049.10
Events	10-80-6120-3970	Events in Shallowford Square (13,851 residents x \$6.50)	\$ 90,031.50
Dues and Subscriptions	10-80-6120-4910	RecDesk Subscription	\$ 3,528.00
Transfer to Parks & Recreation Capital Reserve	10-80-6120-4992	Transfer to Parks & Recreation Capital Reserve	\$ 100,000.00

General Fund Departmental Highlights  
Fiscal Year 2026-2027

**Parks and Recreation**

General Ledger Description	Account Number	Expenditure	Budgeted Amount
<b>Contracted Services</b>	<b>10-80-6120-6000</b>	B&I Cleaning Service - Contract to clean the Galloway Community Center, and the restrooms at Jack Warren Park and Shallowford Square	\$ 18,000.00
<b>Contracted Services - Programs</b>	<b>10-80-6120-6001</b>	Shallowford Foundation - Community Center Programming	\$ 10,000.00
<b>Public Art Advisory Committee</b>	<b>10-80-6120-6002</b>	Purchase of (1) piece of art for the Council Chambers or the Mary Alice Warren Community Center	\$ 6,000.00
		2027 Art show expenses	\$ 750.00
		Purchase of glass shelves for display cases in Mary Alice Warren Community Center	\$ 400.00
<b>Contingency</b>	<b>10-80-6120-9000</b>	Contingency	\$ 10,000.00

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



## Budgeted General Fund Expenses

**\$7,923,881**

**Section F**  
Capital Reserve Funds

## Town of Lewisville Capital Reserve Funds

Capital Reserve Fund	Capital Reserve Balance 3/31/2026	Allocation Proposed in 2026-2027 Budget
Sidewalks, Bike Paths, and Greenways	\$ 104,379	\$ 100,000
Municipal Buildings/Land	\$ 179,313	\$ 25,000
Parks & Recreation	\$ 103,240	\$ 100,000
	<u>\$ 386,932</u>	<u>\$ 225,000</u>

### Current Capital Reserve Ordinances

Capital Reserve Fund	Annual Contribution	Source	Duration of Contributions	Purpose
Sidewalks, Bike Paths, and Greenways	\$ 100,000	General Fund	June 30, 2035 or until the fund reaches a balance of \$1,000,000	To accumulate funds for the construction of sidewalks, bike paths, and greenways.
Municipal Buildings/Land	\$ 25,000	General Fund	June 30, 2035 or until the fund reaches a balance of \$1,000,000	To accumulate funds for the purchase of land or purchase or construction of municipal buildings.
Parks & Recreation	\$ 100,000	General Fund	June 30, 2030 or until the fund reaches a balance of \$500,000	To accumulate funds for the purchase of land for parks and/or to construct amenities and facilities for parks and recreation that may include a dog park, an all-inclusive park, and any other parks and recreation amenities.
<b>Total</b>	<b>\$ 225,000</b>			

**Section G**  
Capital Projects Funds

**Town of Lewisville  
Capital Projects Funds  
As of March 31, 2026**

<b>Capital Projects Funds</b>	<b>Fund Balance 3/31/2026</b>
Roundabout at Lewisville-Vienna Road and Robinhood Road	\$ 2,126,301.26
Great Wagon Road Improvements	\$ 2,725,746.50
Public Works Facility	\$ 95,068.43
<b>Total Fund Balances</b>	<b>\$ 4,947,116.19</b>

**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, 2026

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
<b>Revenues</b>					
Grant revenue	\$ -	\$ 826,307.49	\$ 30,979.38	\$ 857,286.87	\$ 857,286.87
Investment earnings	-	67,723.96	53,295.21	121,019.17	121,019.17
Total revenues	-	894,031.45	84,274.59	978,306.04	978,306.04
<b>Expenditures</b>					
Capital outlay	5,213,933.03	1,066,777.15	39,279.85	1,106,057.00	4,107,876.03
Total expenditures	5,213,933.03	1,066,777.15	39,279.85	1,106,057.00	4,107,876.03
Revenues over (under) expenditures	(5,213,933.03)	(172,745.70)	44,994.74	(127,750.96)	5,086,182.07
<b>Other financing sources (uses)</b>					
<b>Transfers from other funds:</b>					
General Fund	3,520,177.81	560,297.00	-	560,297.00	(2,959,880.81)
Gateway Project Capital Project	1,026,148.45	1,026,148.45	-	1,026,148.45	-
L-V Multipurpose Path Capital Project	384,786.16	384,786.16	-	384,786.16	-
Shallowford CMAQ Sidewalk Cap Proj	282,820.61	282,820.61	-	282,820.61	-
Total other financing sources (uses)	5,213,933.03	2,254,052.22	-	2,254,052.22	(2,959,880.81)
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ 2,081,306.52	44,994.74	\$ 2,126,301.26	\$ 2,126,301.26
Fund balance, beginning			2,081,306.52		
Fund balance, ending			<u>\$ 2,126,301.26</u>		

**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, 2026**

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
<b>Revenues</b>					
Grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	114,050.57	71,853.63	185,904.20	185,904.20
Total revenues	-	114,050.57	71,853.63	185,904.20	185,904.20
<b>Expenditures</b>					
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)	114,050.57	71,853.63	185,904.20	8,327,903.54
<b>Other financing sources (uses)</b>					
<b>Transfers from other funds:</b>					
General Fund	6,217,453.72	-	-	-	(6,217,453.72)
Community Center Capital Project Fund	-	-	259,713.17	259,713.17	259,713.17
JWP Improvements Capital Project Fund	-	-	355,583.51	355,583.51	355,583.51
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	615,296.68	2,539,842.30	(5,602,157.04)
Fund balance appropriated	-	-	-	-	-
Net change in fund balance	\$ -	\$ 2,038,596.19	687,150.31	\$ 2,725,746.50	\$ 2,725,746.50
Fund balance, beginning			2,038,596.19		
<b>Fund balance, ending</b>			<b>\$ 2,725,746.50</b>		

**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, 2026**

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Year	Current Year	Total to Date	
<b>Revenues</b>					
Investment earnings	\$ -	\$ 20,056.00	\$ 2,944.79	\$ 23,000.79	\$ 23,000.79
Total revenues	-	20,056.00	2,944.79	23,000.79	23,000.79
<b>Expenditures</b>					
Capital outlay	1,000,000.00	809,907.83	17,350.00	827,257.83	172,742.17
Total expenditures	1,000,000.00	809,907.83	17,350.00	827,257.83	172,742.17
Revenues over (under) expenditures	(1,000,000.00)	(789,851.83)	(14,405.21)	(804,257.04)	195,742.96
<b>Other financing sources (uses)</b>					
<b>Transfers from other funds:</b>					
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	\$ -	\$ 109,473.64	(14,405.21)	\$ 95,068.43	\$ 95,068.43
Fund balance, beginning			109,473.64		
<b>Fund balance, ending</b>			<b>\$ 95,068.43</b>		

## **Section H**

Willow Run Municipal Service District

**TOWN OF LEWISVILLE**  
**Willow Run MSD - Revenues**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Manager Estimated	2025-2026 Budget vs 2026-2027 Manager Estimated	% Change
20-00-3100-1000	Ad Valorem Levy	\$ 76,302.22	\$ 75,016.00	\$ 102,542.00	\$ 106,536.00	\$ 105,105.00	\$ 2,563.00	2.50%
20-00-3130-1000	Penalties & Interest	96.44	-	-	13.00	-	-	-
20-00-3831-8000	Investment Income	10,021.42	-	4,000.00	14,815.00	4,000.00	-	0.00%
20-00-3839-8000	Miscellaneous Income	-	-	-	-	-	-	-
20-00-3980-0000	Transfer from General Fund	263,827.00	263,827.00	-	-	-	-	-
20-00-3990-9000	Fund Balance Appropriated	-	192,872.00	462,963.00	-	112,524.00	(350,439.00)	(75.69%)
	<b>Total</b>	<b>\$ 350,247.08</b>	<b>\$ 531,715.00</b>	<b>\$ 569,505.00</b>	<b>\$ 121,364.00</b>	<b>\$ 221,629.00</b>	<b>\$ (347,876.00)</b>	<b>(61.08%)</b>

**TOWN OF LEWISVILLE**  
**Willow Run MSD - Expenses**

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Department Request	2026-2027 Manager Recommended	2025-2026 Budget vs 2026-2027 Manager Recommended	% Change
20-00-4110-1920	Legal	\$ 453.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
20-00-4110-2000	Supplies	-	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-	0.00%
20-00-4110-6000	Contracted Services (see below)	45,848.28	528,715.00	528,997.00	416,430.00	68,597.00	68,597.00	(460,400.00)	(87.03%)
20-00-4110-6005	Transfer to General Fund	-	-	37,508.00	37,508.00	150,032.00	150,032.00	112,524.00	300.00%
	<b>Total</b>	<b>\$ 46,301.28</b>	<b>\$ 531,715.00</b>	<b>\$ 569,505.00</b>	<b>\$ 456,938.00</b>	<b>\$ 221,629.00</b>	<b>\$ 221,629.00</b>	<b>\$ (347,876.00)</b>	<b>(61.08%)</b>

Contracted Services	Department Request	Manager Recommended
Hydrilla	\$ 400.00	\$ 400.00
Tree removal	25,000.00	25,000.00
Dam mowing	7,500.00	7,500.00
Guardrail mowing	600.00	600.00
Pest control	1,500.00	1,500.00
Property tax collection fee	1,073.00	1,073.00
Projects	32,524.00	32,524.00
<b>Total Contracted Services</b>	<b>\$ 68,597.00</b>	<b>\$ 68,597.00</b>

## **Section I**

# American Rescue Plan Act Special Revenue Fund

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

**Updated 3/31/2026**

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>181,516.17</u>
<b>American Rescue Plan Act Special Revenue Fund - Cash Balance 3/31/2026</b>	<b><u><u>\$ 181,516.17</u></u></b>

**Section J**  
Budget Ordinance

**TOWN OF LEWISVILLE  
BUDGET ORDINANCE NUMBER 2026-001  
FISCAL YEAR 2026-2027 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, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Town:

Governing Body	\$	344,645
Administration	\$	989,468
Finance	\$	332,196
Debt Service	\$	218,000
Planning	\$	291,350
Beautification	\$	136,592
Community Policing	\$	1,158,070
Public Works	\$	677,368
Streets	\$	467,912
Powell Bill	\$	867,500
Stormwater	\$	253,690
Solid Waste	\$	1,620,862
Recycling	\$	6,750
Parks and Recreation	\$	559,478
<b>Total Departmental Appropriations</b>	<b>\$</b>	<b>7,923,881</b>

**TOWN OF LEWISVILLE  
BUDGET ORDINANCE NUMBER 2026-001  
FISCAL YEAR 2026-2027 BUDGET**

**Section 2:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Ad Valorem Property Tax	\$ 4,792,601
Tax Penalties & Interest	\$ 5,000
Local Sales and Use Tax	\$ 1,331,495
Alcoholic Beverage Tax	\$ 53,775
Electricity Sales Tax	\$ 495,075
Piped Natural Gas Sales Tax	\$ 29,885
Telecommunications Sales Tax	\$ 19,810
Video Programming Sales Tax	\$ 89,365
Solid Waste Disposal Tax	\$ 11,670
Powell Bill Allocation	\$ 463,060
ABC Board Revenue	\$ 250,000
Occupancy Tax	\$ 57,200
Investment Revenue	\$ 162,000
Miscellaneous Revenue	\$ 99,585
Transfer from WRMSD Special Revenue Fund	\$ -
Fund Balance Appropriated	\$ 63,360
<b>Total Revenues</b>	<b>\$ 7,923,881</b>

**TOWN OF LEWISVILLE  
BUDGET ORDINANCE NUMBER 2026-001  
FISCAL YEAR 2026-2027 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, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Municipal Service District:

Legal Expense	\$ 1,000
Supplies	\$ 2,000
Contracted Services	\$ 68,597
Transfer to General Fund	\$ 150,032
<b>Total</b>	<u><u>\$ 221,629</u></u>

**Section 4:** It is estimated that the following revenues will be available in the Willow Run Municipal Service District Special Revenue Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Ad Valorem Property Tax	\$ 105,105
Investment Revenue	\$ 4,000
Fund Balance Appropriated	\$ 112,524
<b>Total</b>	<u><u>\$ 221,629</u></u>

**Section 5:** The following amount is hereby appropriated in the Sidewalks, Bike Paths, and Greenways Capital Reserve Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Expenditures	<u><u>\$ 100,000</u></u>
--------------------------	--------------------------

**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, 2026 and ending June 30, 2027:

Transfer from General Fund	<u><u>\$ 100,000</u></u>
----------------------------	--------------------------

**TOWN OF LEWISVILLE  
BUDGET ORDINANCE NUMBER 2026-001  
FISCAL YEAR 2026-2027 BUDGET**

**Section 7:** The following amount is hereby appropriated in the Municipal Buildings/Land Capital Reserve Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027, 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, 2026 and ending June 30, 2027:

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, 2026 and ending June 30, 2027, 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, 2026 and ending June 30, 2027:

Transfer from General Fund	\$ 100,000
----------------------------	------------

**Section 11:**

(A) For the Town of Lewisville, there is hereby levied a tax rate of eighteen cents (\$.18) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026, 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 \$2,716,894,013 and an estimated rate of collection of 98%.

(B) For the Willow Run Municipal Service District, there is hereby levied a tax rate of ten cents (\$.10) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026, 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.

**TOWN OF LEWISVILLE  
BUDGET ORDINANCE NUMBER 2026-001  
FISCAL YEAR 2026-2027 BUDGET**

This rate is based on a total valuation of property for the purpose of taxation of \$107,249,773 and an estimated rate of collection of 98%.

**Section 12:** The Roundabout at Lewisville-Vienna Road and Robinhood Road Capital Projects Fund is included as a part of this budget ordinance.

**Section 13:** The Great Wagon Road Improvements Capital Projects Fund is included as a part of this budget ordinance.

**Section 14:** The Public Works Facility Capital Projects Fund is included as a part of this budget ordinance.

**Section 15:** The Special Revenue Fund - Grant Project Fund for the American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds is included as a part of this budget ordinance.

**Section 16:** Events expenditures are calculated at \$6.50 per resident using the estimated population count of 13,851. The budget for events is \$90,032.

**Section 17:** Travel Per Diem Rates and Fee Schedules are hereby established in accordance with Appendix A and C attached hereto.

**Section 18:** Salary range minimums and maximums for Town staff are hereby established in accordance with Appendix B attached hereto.

**Section 19:** 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 20:** 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 21:** Appendix A Lodging Plus Per Diem Rates Fiscal Year 2026-2027 is herein incorporated into this ordinance.

**Section 22:** Appendix B Salary Ranges by Pay Grade is herein incorporated into this ordinance.

**TOWN OF LEWISVILLE  
BUDGET ORDINANCE NUMBER 2026-001  
FISCAL YEAR 2026-2027 BUDGET**

**Section 23:** Appendix C Fiscal Year 2026-2027 Fee Schedule is herein incorporated into this ordinance.

**Section 24:** 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 11<sup>TH</sup> DAY OF JUNE, 2026 BY THE LEWISVILLE TOWN COUNCIL.**

\_\_\_\_\_  
Billy Carter, Jr., Mayor

ATTEST: \_\_\_\_\_  
Angela Lord, Town Clerk

Draft

**TOWN OF LEWISVILLE  
BUDGET ORDINANCE NUMBER 2026-001  
FISCAL YEAR 2026-2027 BUDGET**

**APPENDIX A**

**LODGING PLUS PER DIEM RATES FISCAL YEAR 2026-2027**

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 2026-2027 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 2026-001  
FISCAL YEAR 2026-2027 BUDGET**

**APPENDIX B  
SALARY RANGES BY PAY GRADE**

Grade	Job Position	Salary Range		Exempt or Non-Exempt
		Minimum	Maximum	
50	Public Works Maintenance Worker	\$ 36,221	\$ 57,953	N
51	Public Works Maintenance Technician	\$ 38,031	\$ 60,849	N
52		\$ 39,932	\$ 63,891	
53	Customer Service Representative	\$ 41,929	\$ 67,085	N
54		\$ 44,024	\$ 70,438	
55	Accounting Technician	\$ 46,225	\$ 73,961	N
56	Building Maintenance Mechanic	\$ 48,537	\$ 77,659	N
57	Recreation Center Manager	\$ 50,963	\$ 81,541	N
58	Communications Specialist Stormwater Technician	\$ 53,511	\$ 85,616	N
59	Planner	\$ 56,185	\$ 89,898	N
60	Town Clerk	\$ 58,995	\$ 94,391	N
61		\$ 61,943	\$ 99,110	
62		\$ 65,040	\$ 104,064	
63		\$ 68,292	\$ 109,267	
64		\$ 71,707	\$ 114,730	
65	Planning Director	\$ 75,291	\$ 120,465	E
66		\$ 79,055	\$ 126,487	
67	Public Works Director	\$ 83,006	\$ 132,809	E
68	Finance Director	\$ 87,156	\$ 139,450	E
69		\$ 91,513	\$ 146,421	
70	Assistant Town Manager	\$ 96,088	\$ 153,742	E
71		\$ 100,892	\$ 161,428	
72		\$ 105,936	\$ 169,499	

**APPENDIX C  
FEE SCHEDULE**

Resource			Account Number
<b>Town Code Chapter 16</b>			
Facility Rental and Associated Fees			
<b>G. Galloway Reynolds Community Center</b>	<b>Fees for 4 Hours</b>	<b>Surcharge</b>	
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		
<b>Hank Chilton Pavilion at Shallowford Square</b>	<b>Fees for 4 Hours</b>	<b>Surcharge</b>	
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		

<b>Jack Warren Park Pavilion</b>	<b>Fees for 4 Hours</b>	<b>Surcharge</b>	
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		
<b>Mary Alice Warren Community Center</b>	<b>Fees for 4 Hours</b>	<b>Surcharge</b>	
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		
<b>Mike Horn Amphitheater</b>	<b>Fees for 4 Hours</b>	<b>Surcharge</b>	
Mike Horn Amphitheater - Resident	\$35		10-00-3343-4007
Mike Horn Amphitheater - Non-Resident	\$35	\$100	10-00-3343-4007
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		

<b>Event Fees</b>			
<b>Parks and Recreation Program Fees</b>			
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
<b>Planning &amp; Zoning Fees</b>			
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

<b>Subdivision Fees</b>			
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
<b>Driveway Permit Fees</b>			
Residential	\$50		10-00-3352-4000
Commercial	\$250		10-00-3352-4000
<b>Map Printing &amp; Other Planning &amp; Zoning Fees</b>			
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	\$0.05		10-00-3352-4000
Color	\$0.10		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
<b>Storm Water Fees</b>			
<b>Review - No BMP Required</b>			
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
<b>Review - BMP Required</b>			
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
<b>Miscellaneous Fees</b>			
MSD Fishing License for other Lewisville Residents	\$100		10-00-3839-8000
<b>Town Code Chapter 17</b>			
Abandoned, Hazardous, Junked Vehicles (see towing company fees)			
<b>Town Code Chapter 43</b>			
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)			
<b>Bulky Item Removal</b>			
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	\$0.05		10-00-3839-8000
Color	\$0.10		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 by the Beautification Committee</i>	\$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.