

TOWN OF LEWISVILLE



FY 2026-2027
ANNUAL BUDGET



Town of Lewisville

FY 2026-2027 Annual Budget

Contents

	<u>Section</u>
Town Manager's Budget Message	A
Budget Ordinance	B
General Fund Revenues	C
General Fund Expenses	D
Willow Run Municipal Service District	E
Capital Reserve Funds	F
Capital Projects Funds	G

Section A

Town Manager's Budget Message



June 11, 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 General Fund budget of \$7,954,124 for fiscal year 2026-2027. The budget 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's budget, as adopted for July 1, 2025, of \$102,154 or 1.27%. This budget is balanced with \$95,827 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 \$2,720,445,905 producing estimated Ad Valorem tax revenue of \$4,798,867 with one cent of the tax rate generating approximately \$266,604.

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 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 April, 2026, the Consumer Price Index for All Urban Consumers (CPI-U) increased 3.8% from April, 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	\$104,683
Municipal Buildings/Land	\$179,836
Parks & Recreation	\$103,541

The budget 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 that remain in the budget during Fiscal Year 2026-2027 are as follows:

Roundabout at Lewisville-Vienna Road and Robinhood Road
Great Wagon Road Improvements
Public Works Facility

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 \$2,915,752 in a capital project fund to pay for future expenditures related to the Great Wagon Road.

Public Works

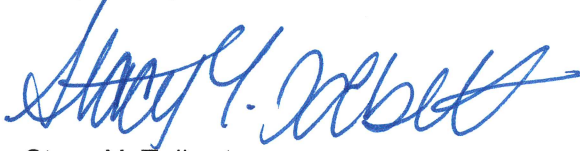
The Town is responsible for maintaining 57.28 miles of right of way. This right of way includes the roadway, sidewalks, stormwater infrastructure and street trees. These items are nearing the end of their life expectancy. The proposed budget for Fiscal Year 2026-2027 allocates funds to fulfill the town's 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
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	\$	344,708
Administration	\$	999,521
Finance	\$	374,430
Debt Service	\$	218,000
Planning	\$	291,350
Beautification	\$	136,592
Community Policing	\$	1,145,730
Public Works	\$	677,368
Streets	\$	467,912
Powell Bill	\$	867,500
Stormwater	\$	243,923
Solid Waste	\$	1,620,862
Recycling	\$	6,750
Parks and Recreation	\$	559,478
Total Departmental Appropriations	\$	7,954,124

**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	\$ 4,798,867
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	\$ 241,510
Occupancy Tax	\$ 57,200
Investment Revenue	\$ 162,000
Miscellaneous Revenue	\$ 99,585
Transfer from WRMSD Special Revenue Fund	\$ -
Fund Balance Appropriated	\$ 95,827
Total Revenues	<u><u>\$ 7,954,124</u></u>

**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
Total	<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
Total	<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>
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Section 6: The following revenue will be available in the Sidewalks, Bike Paths, and Greenways Capital Reserve Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Transfer from General Fund	<u><u>\$ 100,000</u></u>
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**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
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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
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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
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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
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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 \$2,720,445,905 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: 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 16: Travel Per Diem Rates and Fee Schedules are hereby established in accordance with Appendix A and C attached hereto.

Section 17: Salary range minimums and maximums for Town staff are hereby established in accordance with Appendix B attached hereto.

Section 18: 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 19: 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 20: Appendix A Lodging Plus Per Diem Rates Fiscal Year 2026-2027 is herein incorporated into this ordinance.

Section 21: Appendix B Salary Ranges by Pay Grade is herein incorporated into this ordinance.

Section 22: Appendix C Fiscal Year 2026-2027 Fee Schedule is herein incorporated into this ordinance.

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

Section 23: 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 11TH DAY OF JUNE, 2026 BY THE LEWISVILLE TOWN COUNCIL.

ATTEST: Angela Lord
Angela Lord, Town Clerk

Billy Carter, Jr.
Billy Carter, Jr., Mayor

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

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

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

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

Amenities requested as needed - EXTRA - to be determined per rental			
Damages (fee to be determined by cost of damage and/or repair)			
Officer Fees (minimum 4 hrs each) (Required to serve alcohol [minimum 2] and large events support) (Required for high attendance events) Cancellations with less than 24 hours notice prior to start time, officers will be paid \$55 per hour for a minimum of 4 hours and supervisors \$60 per hour for a minimum of 4 hours. Private events must contract directly with the Forsyth County Sheriff's Office.	\$55 per hour per officer \$60 per hour per supervisor		
Mike Horn Amphitheater	Fees for 4 Hours	Surcharge	
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		

Event Fees			
Parks and Recreation Program Fees			
Fee to be determined by cost of program			10-00-3302-3001
Instructor fees		\$10 per class (when instructor charges a participant fee)	10-00-3343-4006
Planning & Zoning Fees			
Rezoning - General District	\$1,200		10-00-3352-4000
Rezoning - Conditional District	\$1,500		10-00-3352-4000
UDO Text Amendment	\$900		10-00-3352-4000
Amending Conditional Zoning Uses	\$900		10-00-3352-4000
Planning Board Review (Other than Rezoning)	\$600		10-00-3352-4000
Special Use Permit by Elected Body	\$1,100		10-00-3352-4000
ZBOA Special Use Permit	\$500		10-00-3352-4000
ZBOA Variance	\$350		10-00-3352-4000
ZBOA Appeal of Administrative Decision	\$350		10-00-3352-4000
Major Site Plan Amendment - Board Review	\$500		10-00-3352-4000
Minor Site Plan Amendment - Administrative	\$150		10-00-3352-4000
Zoning Certification Letter	\$25		10-00-3352-4000

Subdivision Fees			
Subdivision Major (final plat)	\$1,500		10-00-3352-4000
Subdivision Minor (final plat)	\$500		10-00-3352-4000
Exempt Plat (Final Plat)	\$175		10-00-3352-4000
Planning Staff Sub-Division Denial Appeal	\$50		10-00-3352-4000
Driveway Permit Fees			
Residential	\$50		10-00-3352-4000
Commercial	\$250		10-00-3352-4000
Map Printing & Other Planning & Zoning Fees			
Zoning Board of Adjustment Fees & Inspection Fees (See Winston-Salem Fee Schedule)			
Land Use, Zoning, and Special Map Copies	\$25		10-00-3352-4000
Miscellaneous Planning & Zoning Publications:	<i>Per Page</i>		
Black & White	\$0.05		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
Storm Water Fees			
Review - No BMP Required			
1st Disturbed Acre	\$250		10-00-3329-0000
Each additional disturbed acre	\$40		10-00-3329-0000
Resubmittal:			
1st Disturbed Acre	\$250		10-00-3329-0000
Each additional disturbed acre	\$40		10-00-3329-0000
Review - BMP Required			
1st Disturbed Acre	\$250		10-00-3329-0000
Each additional disturbed acre	\$100		10-00-3329-0000
Per Quantity BMP	\$500		10-00-3329-0000
Resubmittal:			
1st Disturbed Acre	\$250		10-00-3329-0000
Each additional disturbed acre	\$100		10-00-3329-0000
Per Quantity BMP	\$500		10-00-3329-0000

Non-Review Administration Fee Less Than 1 acre	\$200		10-00-3329-0000
Miscellaneous Fees			
MSD Fishing License for other Lewisville Residents	\$100		10-00-3839-8000
Town Code Chapter 17			
Abandoned, Hazardous, Junked Vehicles (see towing company fees)			
Town Code Chapter 43			
Tall Grass Nuisances (mowing) administrative fee	\$50		10-00-3839-8000
Tall Grass Nuisances (mowing) contractor abatement			
Operator	\$100 per hour		10-00-3839-8000
Equipment	\$100 per hour		10-00-3839-8000
Nuisances - Attorney Fees (per incident)			
Bulky Item Removal			
Long Bed Pick-Up Truck Load	\$100		10-00-3839-8000

6'x12' Trailer	\$275		10-00-3839-8000
Combined Use of Truck and Trailer	\$375		10-00-3839-8000
Photo Copies:	<i>Per Page</i>		
Black & White	\$0.05		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.

Section C

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	2026-2027 Council Approved
<u>Ad Valorem Revenue</u>							
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	\$ 4,798,867.00
10-00-3130-1000	Penalties & Interest	5,643.13	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	Total Ad Valorem Revenue	3,875,343.66	3,770,165.00	4,656,701.00	4,852,194.00	4,797,601.00	4,803,867.00
<u>Sales and Use Tax Revenue</u>							
10-00-3230-1000	Sales & Use Tax - Art 39	539,496.29	541,605.00	530,640.00	673,670.00	556,855.00	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	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	267,710.00
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	241,090.00
	Total Sales and Use Tax Revenue	1,289,984.03	1,289,255.00	1,291,420.00	1,610,812.00	1,331,495.00	1,331,495.00
<u>Other State Shared Revenues</u>							
10-00-3322-2000	Alcoholic Beverage Tax	54,464.76	54,300.00	65,610.00	53,375.00	53,775.00	53,775.00
10-00-3324-2000	Electricity Sales Tax	503,490.52	474,290.00	566,325.00	490,905.00	495,075.00	495,075.00
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	29,885.00
10-00-3327-0000	Telecommunications Sales Tax	20,578.70	18,740.00	18,460.00	20,475.00	19,810.00	19,810.00
10-00-3327-0001	Video Programming Sales Tax	106,185.54	115,780.00	105,510.00	95,835.00	89,365.00	89,365.00
10-00-3342-0000	Solid Waste Disposal Tax	10,512.60	10,955.00	10,485.00	11,300.00	11,670.00	11,670.00
	Total Other State Shared Revenues	720,874.52	698,770.00	792,025.00	700,355.00	699,580.00	699,580.00
<u>Powell Bill Revenue</u>							
10-00-3330-3000	Powell Bill Revenue	467,781.45	466,430.00	467,780.00	463,060.00	463,060.00	463,060.00
	Total Powell Bill Revenue	467,781.45	466,430.00	467,780.00	463,060.00	463,060.00	463,060.00
<u>ABC Board Revenue</u>							
10-00-3321-2000	ABC Board Revenue	267,253.00	273,785.00	250,000.00	269,660.00	250,000.00	241,510.00
	Total ABC Board Revenue	267,253.00	273,785.00	250,000.00	269,660.00	250,000.00	241,510.00

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	2026-2027 Council Approved
Occupancy Tax Revenue							
10-00-3320-2000	Occupancy Tax	63,114.63	50,000.00	50,000.00	58,376.00	57,200.00	57,200.00
	Total Occupancy Tax Revenue	63,114.63	50,000.00	50,000.00	58,376.00	57,200.00	57,200.00
Investment Income							
10-00-3831-8000	Invest Income - NCCMT General	212,168.08	156,000.00	144,000.00	209,795.00	150,000.00	150,000.00
10-00-3832-8000	Invest Income - NCCMT Powell Bill	44,462.37	36,000.00	30,000.00	36,980.00	12,000.00	12,000.00
	Total Investment Income	256,630.45	192,000.00	174,000.00	246,775.00	162,000.00	162,000.00
Miscellaneous Income							
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	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	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	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	4,000.00
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	75,000.00
10-00-3343-4006	Instructor Fees	1,940.00	-	5,400.00	4,185.00	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	7,000.00
10-00-3839-8000	Miscellaneous Revenue	11,412.67	5,000.00	5,000.00	5,040.00	5,000.00	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	-	-
10-00-3841-8000	Memorials	-	-	-	-	-	-
	Total Miscellaneous Income	110,102.04	93,900.00	102,000.00	96,067.00	99,585.00	99,585.00
Transfers from Other Funds							
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	-	-
	Total Transfer from ARPA Spec Rev Fd	374,752.23	-	37,508.00	37,508.00	-	-

**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	2026-2027 Council Approved
Appropriated Fund Balance							
10-00-3990-9000	Appropriation from Fund Balance	-	546,535.00	871,934.00	-	63,360.00	95,827.00
	Total Appropriated Fund Balance	-	546,535.00	871,934.00	-	63,360.00	95,827.00
	Total Revenues	<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>\$ 7,954,124.00</u>

Section D

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	2026-2027 Council Approved
Governing Body	\$ 491,613.77	\$ 565,754.00	\$ 416,979.00	\$ 409,479.00	\$ 344,645.00	\$ 344,645.00	\$ 344,708.00
Administration	894,976.21	1,030,582.00	1,111,497.00	1,053,177.37	989,468.00	989,468.00	999,521.00
Finance	296,230.07	309,693.00	335,088.00	331,542.23	332,196.00	332,196.00	374,430.00
Debt Service	225,200.00	225,200.00	221,600.00	221,600.00	218,000.00	218,000.00	218,000.00
Planning	225,729.13	389,060.00	331,574.00	199,881.00	291,350.00	291,350.00	291,350.00
Beautification	129,811.58	130,956.00	137,393.59	135,065.87	136,592.00	136,592.00	136,592.00
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	1,145,730.00
Public Works	489,607.50	542,575.00	738,987.00	724,639.00	677,368.00	677,368.00	677,368.00
Streets	285,378.27	371,194.20	544,870.00	542,445.00	467,912.00	467,912.00	467,912.00
Powell Bill	488,090.00	545,190.00	867,500.00	867,000.00	867,500.00	867,500.00	867,500.00
Storm Water	184,793.79	235,502.00	260,072.00	260,072.00	253,690.00	253,690.00	243,923.00
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	1,620,862.00
Recycling	5,741.25	6,772.80	6,560.41	6,530.41	6,750.00	6,750.00	6,750.00
Parks and Recreation	259,923.62	386,781.00	988,831.00	961,769.82	559,478.00	559,478.00	559,478.00
Total	\$ 6,439,867.26	\$ 7,380,840.00	\$ 8,693,368.00	\$ 8,280,515.70	\$ 7,923,881.00	\$ 7,923,881.00	\$ 7,954,124.00

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	2026-2027 Council Approved
10-00-4110-1210	Salaries	\$ 14,216.39	\$ 20,950.00	\$ 21,700.00	\$ 21,700.00	\$ 19,550.00	\$ 19,550.00	\$ 19,550.00
10-00-4110-1810	FICA	1,088.01	1,603.00	1,660.00	1,660.00	1,495.00	1,495.00	1,495.00
10-00-4110-1920	Legal	22,567.50	32,000.00	40,000.00	40,000.00	47,100.00	47,100.00	47,100.00
10-00-4110-1990	Audit	25,370.00	31,403.04	33,510.00	26,010.00	30,670.00	30,670.00	30,670.00
10-00-4110-2000	Supplies	74.35	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
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	10,590.00
10-00-4110-3250	Postage	11,895.38	13,800.00	13,814.00	13,814.00	14,000.00	14,000.00	14,000.00
10-00-4110-3410	Printing/Binding	-	800.00	800.00	800.00	800.00	800.00	800.00
10-00-4110-3700	Advertising	1,869.99	7,070.00	12,200.00	12,200.00	12,220.00	12,220.00	12,220.00
10-00-4110-4910	Dues/Subscriptions	27,565.80	27,848.00	22,000.00	22,000.00	22,500.00	22,500.00	22,500.00
10-00-4110-4990	Miscellaneous	13,534.21	25,600.00	25,338.00	25,338.00	19,160.00	19,160.00	19,160.00
10-00-4110-4991	Transfer to Muni Buildings/Land Cap Reserve	-	-	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
10-00-4110-4995	Transfer to Willow Run MSD	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	2,000.00
10-00-4110-6000	Contracted Services	99,922.32	114,521.00	181,382.00	181,382.00	123,060.00	123,060.00	123,123.00
10-00-4110-6001	Contracted Services-Town Survey	-	3,000.00	-	-	-	-	-
10-00-4110-6400	Contracted - Other Agencies	-	-	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-00-4110-6405	Board/Committee Appropriation	2,000.00	10,000.00	18,000.00	18,000.00	10,000.00	10,000.00	10,000.00
	Total	\$ 491,613.77	\$ 565,754.00	\$ 416,979.00	\$ 409,479.00	\$ 344,645.00	\$ 344,645.00	\$ 344,708.00

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	2026-2027 Council Approved
10-00-4120-1210	Salaries	\$ 429,774.52	\$ 428,814.00	\$ 431,795.00	\$ 414,775.00	\$ 416,035.00	\$ 416,035.00	\$ 418,124.00
10-00-4120-1211	Overtime	2,885.83	40,854.00	40,290.00	40,290.00	33,995.00	33,995.00	33,995.00
10-00-4120-1810	FICA	32,486.07	35,930.00	36,115.00	34,815.00	34,430.00	34,430.00	34,590.00
10-00-4120-1820	Retirement - State	58,665.18	63,875.00	67,745.00	65,302.00	67,955.00	67,955.00	68,270.00
10-00-4120-1830	457 Retirement	1,069.86	3,874.00	4,053.00	212.00	-	-	-
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	22,609.00
10-00-4120-1840	Dental/Short-Term Disability	3,124.00	3,066.00	5,267.00	4,807.00	5,255.00	5,255.00	5,255.00
10-00-4120-1850	Medical/Life/ADD Insurance	51,815.51	51,166.00	66,275.00	51,060.00	59,835.00	59,835.00	67,220.00
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	10,000.00
10-00-4120-1861	State Unemployment Expense	354.67	1,000.00	500.00	176.09	400.00	400.00	400.00
10-00-4120-2000	Supplies	16,571.82	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
10-00-4120-3100	Travel & Training	9,471.54	15,069.00	18,176.00	18,176.00	15,713.00	15,713.00	15,713.00
10-00-4120-3210	Telephone	34,262.52	36,400.00	34,200.00	33,763.00	34,275.00	34,275.00	34,275.00
10-00-4120-3250	Postage	450.00	450.00	525.00	525.00	600.00	600.00	600.00
10-00-4120-3310	Electric Expense - Town Hall & Annex	30,564.12	36,800.00	38,025.00	30,175.00	39,225.00	39,225.00	39,225.00
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	5,080.00
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	2,865.00
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	30,000.00

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	2026-2027 Council Approved
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	7,000.00
10-00-4120-3513	Fred Moser Property Expenses	-	-	75,000.00	75,000.00	-	-	-
10-00-4120-3520	Maintenance/Repairs - Equipment	-	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
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	6,215.00
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	62,125.00
10-00-4120-4910	Dues/Subscriptions	3,584.78	4,180.00	3,650.00	3,650.00	5,250.00	5,250.00	5,250.00
10-00-4120-4990	Miscellaneous	311.62	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
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	18,000.00
10-00-4120-6000	Contracted Services	60,596.70	70,220.00	91,670.00	91,670.00	72,410.00	72,410.00	72,410.00
10-00-4120-9000	Contingency	-	5,687.14	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	Total	\$ 894,976.21	\$ 1,030,582.00	\$ 1,111,497.00	\$ 1,053,177.37	\$ 989,468.00	\$ 989,468.00	\$ 999,521.00

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	2026-2027 Council Approved
10-00-4150-1210	Salaries	\$ 194,354.51	\$ 193,621.00	\$ 201,850.00	\$ 201,850.00	\$ 203,240.00	\$ 203,240.00	\$ 203,240.00
10-00-4150-1211	Overtime	4,464.20	8,220.00	8,442.00	8,442.00	8,630.00	8,630.00	8,630.00
10-00-4150-1810	FICA	15,020.22	15,441.00	16,088.00	16,088.00	16,210.00	16,210.00	16,210.00
10-00-4150-1820	Retirement - State	26,998.51	27,451.00	30,177.00	30,177.00	31,995.00	31,995.00	31,995.00
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	10,595.00
10-00-4150-1840	Dental/Short-Term Disability	1,325.00	1,325.00	1,947.00	1,921.00	2,070.00	2,070.00	2,070.00
10-00-4150-1850	Medical/Life/ADD Insurance	21,406.90	21,849.00	20,755.00	21,020.00	24,585.00	24,585.00	24,585.00
10-00-4150-2000	Supplies	1,394.25	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
10-00-4150-3100	Travel & Training	6,083.63	7,975.00	7,900.00	7,900.00	7,100.00	7,100.00	7,100.00
10-00-4150-3210	Telephone	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00
10-00-4150-3250	Postage	1,650.00	1,650.00	1,925.00	1,925.00	2,200.00	2,200.00	2,200.00
10-00-4150-3410	Printing/Binding	1,184.60	2,200.00	2,400.00	846.80	1,500.00	1,500.00	1,500.00
10-00-4150-3700	Advertising	-	200.00	-	-	-	-	-
10-00-4150-4500	Insurance	1,440.00	1,440.00	1,613.00	1,613.00	1,613.00	1,613.00	1,613.00
10-00-4150-4910	Dues/Subscriptions	1,634.00	1,850.00	1,900.00	2,074.00	2,410.00	2,410.00	2,410.00
10-00-4150-4990	Miscellaneous	-	250.00	500.00	500.00	500.00	500.00	500.00
10-00-4150-5100	Equipment Non-Capital	-	1,000.00	11,000.00	11,000.00	1,000.00	1,000.00	1,000.00
10-00-4150-6000	Contracted Services	10,087.21	10,088.00	9,436.00	9,435.43	9,908.00	9,908.00	52,142.00
10-00-4150-6001	Bank Service Charges	-	-	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
	Total	\$ 296,230.07	\$ 309,693.00	\$ 335,088.00	\$ 331,542.23	\$ 332,196.00	\$ 332,196.00	\$ 374,430.00

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	2026-2027 Council Approved
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	\$ 218,000.00
	Total	\$ 225,200.00	\$ 225,200.00	\$ 221,600.00	\$ 221,600.00	\$ 218,000.00	\$ 218,000.00	\$ 218,000.00

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	2026-2027 Council Approved
10-40-4900-1210	Salaries	\$ 108,752.08	\$ 161,525.00	\$ 147,173.00	\$ 85,324.00	\$ 152,600.00	\$ 152,600.00	\$ 152,600.00
10-40-4900-1211	Overtime	-	1,990.00	4,692.00	-	4,660.00	4,660.00	4,660.00
10-40-4900-1810	FICA	8,324.82	12,509.00	11,618.00	6,527.00	12,030.00	12,030.00	12,030.00
10-40-4900-1820	Retirement - State	14,790.20	22,238.00	21,793.00	12,244.00	23,745.00	23,745.00	23,745.00
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	7,865.00
10-40-4900-1840	Dental/Short-Term Disability	774.00	1,032.00	2,145.00	793.00	2,310.00	2,310.00	2,310.00
10-40-4900-1850	Medical/Life/ADD Insurance	14,260.86	20,865.00	31,057.00	10,440.00	36,430.00	36,430.00	36,430.00
10-40-4900-1920	Legal	23,296.00	23,000.00	13,000.00	13,000.00	19,000.00	19,000.00	19,000.00
10-40-4900-2000	Supplies	520.36	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00
10-40-4900-3100	Travel & Training	3,390.24	10,025.00	7,587.00	7,587.00	5,310.00	5,310.00	5,310.00
10-40-4900-3210	Telephone	1,088.71	1,440.00	1,440.00	720.00	1,440.00	1,440.00	1,440.00
10-40-4900-3250	Postage	840.00	840.00	980.00	980.00	1,120.00	1,120.00	1,120.00
10-40-4900-3700	Advertising	3,364.52	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
10-40-4900-4910	Dues/Subscriptions	1,274.88	2,000.00	1,915.00	1,915.00	1,955.00	1,955.00	1,955.00
10-40-4900-4990	Miscellaneous	384.63	1,385.00	1,985.00	1,985.00	1,985.00	1,985.00	1,985.00
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	5,500.00
10-40-4900-6000	Contracted Services	39,982.40	113,635.00	63,195.00	41,686.00	9,000.00	9,000.00	9,000.00
	Total	\$ 225,729.13	\$ 389,060.00	\$ 331,574.00	\$ 199,881.00	\$ 291,350.00	\$ 291,350.00	\$ 291,350.00

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	2026-2027 Council Approved
10-00-4931-2000	Supplies	\$ 663.64	\$ 700.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
10-00-4931-4990	Miscellaneous - New Plants	866.30	750.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
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	1,200.00
10-00-4931-4992	Miscellaneous	-	250.00	250.00	250.00	250.00	250.00	250.00
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	29,250.00
10-00-4931-6002	Street Tree Replacement	-	374.36	5,500.00	5,500.00	-	-	-
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	103,892.00
	Total	\$ 129,811.58	\$ 130,956.00	\$ 137,393.59	\$ 135,065.87	\$ 136,592.00	\$ 136,592.00	\$ 136,592.00

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	2026-2027 Council Approved
10-10-5100-2000	Supplies	\$ 419.35	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
10-10-5100-3520	Repairs/Maintenance	-	500.00	500.00	500.00	500.00	500.00	500.00
10-10-5100-4910	Dues and Subscriptions	-	-	-	-	-	-	-
10-10-5100-4990	Miscellaneous	971.51	2,200.00	2,200.00	2,200.00	2,700.00	2,700.00	2,700.00
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	1,000.00
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	1,133,920.00
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	1,760.00
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	5,150.00
10-10-5100-6005	Deputy Hustles - Traffic Enforcement	-	3,575.00	3,575.00	3,575.00	-	-	-
	Total	\$1,018,266.12	\$1,035,720.00	\$1,063,880.00	\$1,063,780.00	\$1,158,070.00	\$1,158,070.00	\$1,145,730.00

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	2026-2027 Council Approved
10-00-5500-1210	Salaries	\$ 257,482.14	\$ 257,689.00	\$ 270,998.00	\$ 265,520.00	\$ 281,910.00	\$ 281,910.00	\$ 281,910.00
10-00-5500-1211	Overtime	6,042.29	23,634.00	24,270.00	24,270.00	25,490.00	25,490.00	25,490.00
10-00-5500-1810	FICA	19,372.70	21,522.00	22,588.00	22,170.00	23,515.00	23,515.00	23,515.00
10-00-5500-1820	Retirement - State	35,672.50	38,260.00	42,371.00	41,585.00	46,415.00	46,415.00	46,415.00
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	15,370.00
10-00-5500-1840	Dental/Short-Term Disability	2,379.00	2,379.00	3,533.00	3,382.00	3,790.00	3,790.00	3,790.00
10-00-5500-1850	Medical/Life/ADD Insurance	45,900.95	46,932.00	51,451.00	50,225.00	60,560.00	60,560.00	60,560.00
10-00-5500-2000	Supplies	5,841.67	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
10-00-5500-3100	Travel & Training	5,042.83	7,175.00	7,490.00	7,490.00	5,338.00	5,338.00	5,338.00
10-00-5500-3101	Safety & Training	-	1,385.00	1,502.00	1,502.00	2,000.00	2,000.00	2,000.00
10-00-5500-3210	Telephone	2,880.00	2,880.00	2,880.00	2,880.00	2,880.00	2,880.00	2,880.00
10-00-5500-3250	Postage	60.00	60.00	70.00	70.00	80.00	80.00	80.00
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	1,100.00
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	3,380.00
10-00-5500-3325	Water/Sewer - Public Works Building	133.93	900.00	960.00	160.00	205.00	205.00	205.00
10-00-5500-3330	Electric Expense - 6475 Robinhood Rd	359.98	-	467.00	365.00	475.00	475.00	475.00
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	1,000.00
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	23,000.00

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	2026-2027 Council Approved
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	1,500.00
10-00-5500-3515	Maintenance/Repair - Public Works Building	-	5,000.00	5,000.00	5,000.00	30,000.00	30,000.00	30,000.00
10-00-5500-3520	Maintenance/Repair - Equipment	119.87	500.00	1,000.00	1,000.00	2,000.00	2,000.00	2,000.00
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	1,150.00
10-00-5500-4990	Miscellaneous	-	500.00	600.00	600.00	600.00	600.00	600.00
10-00-5500-4993	Transfer to GWR Improvements Capital Projects Fund	-	-	-	-	-	-	-
10-00-5500-5000	Capital Outlay	-	-	153,821.00	151,365.00	5,200.00	5,200.00	5,200.00
10-00-5500-5100	Equipment Non-Capital	1,820.59	2,000.00	6,544.00	9,000.00	6,500.00	6,500.00	6,500.00
10-00-5500-6000	Contracted Services	69,882.14	75,722.00	89,425.00	89,425.00	121,660.00	121,660.00	121,660.00
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	6,250.00
	Total	\$ 489,607.50	\$ 542,575.00	\$ 738,987.00	\$ 724,639.00	\$ 677,368.00	\$ 677,368.00	\$ 677,368.00

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	2026-2027 Council Approved
10-20-5600-2000	Supplies	\$ 8,254.04	\$ 11,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
10-20-5600-3310	Electric Expense	33,491.56	32,290.00	35,370.00	32,945.00	36,270.00	36,270.00	36,270.00
10-20-5600-3591	Paving/Resurfacing	121,553.80	123,312.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
10-20-5600-4990	Miscellaneous	-	500.00	500.00	500.00	500.00	500.00	500.00
10-20-5600-4992	Transfer to Sidewalks, Bike Paths, & Greenways Capital Reserve	-	-	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
10-20-5600-4994	Transfer to Roundabout at L/V Road and Robinhood Road Capital Project	-	-	-	-	-	-	-
10-20-5600-5100	Equipment Non-Capital	-	-	22,000.00	22,000.00	-	-	-
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	12,142.00
10-20-5600-6001	Community Forrestry	-	-	-	-	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	100,000.00
	Total	\$ 285,378.27	\$ 371,194.20	\$ 544,870.00	\$ 542,445.00	\$ 467,912.00	\$ 467,912.00	\$467,912.00

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	2026-2027 Council Approved
10-00-5650-6200	Engineering	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
10-00-5650-6210	Paving/Resurfacing	453,690.00	453,690.00	780,000.00	780,000.00	780,000.00	780,000.00	780,000.00
10-00-5650-6211	Maintenance/Repair Streets	-	25,000.00	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00
10-00-5650-6212	Right-of-Way Maintenance	31,900.00	53,500.00	53,500.00	53,500.00	53,500.00	53,500.00	53,500.00
10-00-5650-6250	Maintenance/Repair Sidewalks	-	10,000.00	-	-	-	-	-
	Total	\$ 488,090.00	\$ 545,190.00	\$ 867,500.00	\$ 867,000.00	\$ 867,500.00	\$ 867,500.00	\$ 867,500.00

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	2026-2027 Council Approved
10-00-5700-1891	Education/Promotion	\$ 2,657.45	\$ 3,720.00	\$ 4,020.00	\$ 4,020.00	\$ 5,120.00	\$ 5,120.00	\$ 5,120.00
10-00-5700-2000	Supplies	-	500.00	500.00	500.00	500.00	500.00	500.00
10-00-5700-3100	Travel & Training	1,438.52	1,800.00	2,270.00	2,270.00	1,610.00	1,610.00	1,610.00
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	4,130.00
10-00-5700-4990	Miscellaneous	-	250.00	250.00	250.00	250.00	250.00	250.00
10-00-5700-5100	Equipment Non-Capital	1,614.32	2,200.00	800.00	800.00	-	-	-
10-00-5700-6000	Contracted Services	36,762.75	83,885.00	91,925.00	91,925.00	83,980.00	83,980.00	74,213.00
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	112,500.00
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	19,800.00
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	25,800.00
	Total	\$ 184,793.79	\$ 235,502.00	\$ 260,072.00	\$ 260,072.00	\$ 253,690.00	\$ 253,690.00	\$ 243,923.00

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	2026-2027 Council Approved
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	1,567,920.00
10-00-5800-6001	Landfill Vouchers	4,179.10	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
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	46,942.00
	Total	\$ 1,444,505.95	\$ 1,605,860.00	\$ 1,668,536.00	\$ 1,503,534.00	\$ 1,620,862.00	\$ 1,620,862.00	\$ 1,620,862.00

**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	2026-2027 Council Approved
10-00-5801-2000	Supplies	\$ 60.64	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
10-00-5801-4910	Dues & Suscriptions	190.00	190.00	220.00	190.00	220.00	220.00	220.00
10-00-5801-4990	Miscellaneous	1,847.10	2,739.29	2,240.00	2,240.00	2,330.00	2,330.00	2,330.00
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	4,000.00
10-00-5801-8000	Sustainability Projects	-	-	-	-	-	-	-
	Total	\$ 5,741.25	\$ 6,772.80	\$ 6,560.41	\$ 6,530.41	\$ 6,750.00	\$ 6,750.00	\$ 6,750.00

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	2026-2027 Council Approved
10-80-6120-2000	Supplies	\$ 5,248.41	\$ 5,650.00	\$ 8,650.00	\$ 8,650.00	\$ 6,650.00	\$ 6,650.00	\$ 6,650.00
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	1,400.00
10-80-6120-2002	Supplies - JWP	245.29	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
10-80-6120-2003	Supplies - Shallowford Square	444.29	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
10-80-6120-2004	Supplies - MAWCC	3,079.77	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
10-80-6120-2005	Supplies - Fred Moser Property	-	-	-	-	500.00	500.00	500.00
10-80-6120-3210	Telephone	14,099.24	19,495.00	13,250.00	13,250.00	15,450.00	15,450.00	15,450.00
10-80-6120-3311	Electric - JWP	2,381.71	3,170.00	3,030.00	2,370.00	3,080.00	3,080.00	3,080.00
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	6,535.00
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	6,600.00
10-80-6120-3314	Electric - MAWCC	14,407.99	18,245.00	18,970.00	17,510.00	22,765.00	22,765.00	22,765.00
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	2,595.00
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	14,340.00
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	12,275.00

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	2026-2027 Council Approved
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	11,560.00
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	21,745.00
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	86,866.00
10-80-6120-3513	Maintenance/Repair - Galloway Com. Ctr.	14,279.05	15,560.00	20,680.00	8,680.00	23,300.00	23,300.00	23,300.00
10-80-6120-3514	Maintenance/Repair - MAWCC	33,732.71	55,150.00	49,435.00	61,435.00	63,655.00	63,655.00	63,655.00
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	-	-	-	-	-	-	-
10-80-6120-3970	Events	70,416.60	88,303.00	88,764.00	88,764.00	90,032.00	90,032.00	90,032.00
10-80-6120-4390	Equipment Rental	-	-	2,000.00	2,000.00	3,000.00	3,000.00	3,000.00
10-80-6120-4910	Dues/Subscriptions	3,928.88	4,115.00	4,300.00	4,107.88	4,480.00	4,480.00	4,480.00
10-80-6120-4990	Miscellaneous	-	500.00	500.00	500.00	500.00	500.00	500.00
10-80-6120-4992	Transfer to Parks & Recreation Capital Reserve	-	-	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
10-80-6120-5000	Capital Outlay	-	-	430,000.00	430,000.00	-	-	-
10-80-6120-5100	Equipment Non-Capital	559.55	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00

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	2026-2027 Council Approved
10-80-6120-6000	Contracted Services	12,262.56	12,263.00	18,000.00	17,010.94	18,000.00	18,000.00	18,000.00
10-80-6120-6001	Contracted Services - Programs	-	-	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
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	7,150.00
10-80-6120-9000	Contingency	-	5,500.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	Total	\$ 259,923.62	\$ 386,781.00	\$ 988,831.00	\$961,769.82	\$ 559,478.00	\$ 559,478.00	\$ 559,478.00

Section E

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	2026-2027 Council Approved
20-00-3100-1000	Ad Valorem Levy	\$ 76,302.22	\$ 75,016.00	\$ 102,542.00	\$ 106,536.00	\$ 105,105.00	\$ 105,105.00
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	4,000.00
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	112,524.00
	Total	\$ 350,247.08	\$ 531,715.00	\$ 569,505.00	\$ 121,364.00	\$ 221,629.00	\$ 221,629.00

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	2026-2027 Council Approved
20-00-4110-1920	Legal	\$ 453.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
20-00-4110-2000	Supplies	-	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
20-00-4110-6000	Contracted Services	45,848.28	528,715.00	528,997.00	416,430.00	68,597.00	68,597.00	68,597.00
20-00-4110-6005	Transfer to General Fund	-	-	37,508.00	37,508.00	150,032.00	150,032.00	150,032.00
20-00-4110-9000	Contingency	-	-	-	-	-	-	-
	Total	\$ 46,301.28	\$ 531,715.00	\$ 569,505.00	\$ 456,938.00	\$ 221,629.00	\$ 221,629.00	\$ 221,629.00

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

Section F

Capital Reserve Funds

TOWN OF LEWISVILLE
Sidewalks, Bike Paths, and Greenways
Capital Reserve Fund

REVENUES

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Manager Estimated	2026-2027 Council Approved
23-00-3831-8000	Interest on investments	\$ 64.73	\$ -	\$ -	\$ 3,915.00	\$ -	\$ -
23-00-3980-0000	Transfer from General Fund	-	-	100,000.00	100,000.00	100,000.00	100,000.00
23-00-3990-9000	Fund balance appropriated	-	-	-	-	-	-
	Total	\$ 64.73	\$ -	\$ 100,000.00	\$ 103,915.00	\$ 100,000.00	\$ 100,000.00

EXPENSES

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Manager Recommended	2026-2027 Council Approved
23-00-9820-0000	Reserve for future expenditures	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 100,000.00
	Total	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 100,000.00

TOWN OF LEWISVILLE
Municipal Buildings/Land
Capital Reserve Fund

REVENUES

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Manager Estimated	2026-2027 Council Approved
24-00-3831-8000	Interest on investments	\$ 6,645.36	\$ -	\$ -	\$ 6,905.00	\$ -	\$ -
24-00-3980-0000	Transfer from General Fund	-	-	25,000.00	25,000.00	25,000.00	25,000.00
24-00-3990-9000	Fund balance appropriated	-	-	-	-	-	-
	Total	\$ 6,645.36	\$ -	\$ 25,000.00	\$ 31,905.00	\$ 25,000.00	\$ 25,000.00

EXPENSES

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Manager Recommended	2026-2027 Council Approved
24-00-9820-0000	Reserve for future expenditures	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00
	Total	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00

TOWN OF LEWISVILLE
Parks & Recreation
Capital Reserve Fund

REVENUES

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Manager Estimated	2026-2027 Council Approved
26-00-3831-8000	Interest on investments	\$ 15.44	\$ -	\$ -	\$ 3,870.00	\$ -	\$ -
26-00-3980-0000	Transfer from General Fund	-	-	100,000.00	100,000.00	100,000.00	100,000.00
26-00-3990-9000	Fund balance appropriated	-	-	-	-	-	-
	Total	\$ 15.44	\$ -	\$ 100,000.00	\$ 103,870.00	\$ 100,000.00	\$ 100,000.00

EXPENSES

Account	Description	2024-2025 Actual	2024-2025 Budget (as amended)	2025-2026 Budget (as amended)	2025-2026 Estimated	2026-2027 Manager Recommended	2026-2027 Council Approved
26-00-9820-0000	Reserve for future expenditures	-	-	100,000.00	-	100,000.00	100,000.00
	Total	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 100,000.00

Section G

Capital Projects Funds

TOWN OF LEWISVILLE
Roundabout at Lewisville-Vienna and Robinhood Road
Capital Projects Fund

Revenues

Account	Description	Budget
53-00-3980-0000	Transfer from General Fund	\$ 3,520,177.81
53-00-3980-0001	Transfer from Gateway Project Capital Project Fund	\$ 1,026,148.45
53-00-3980-0002	Transfer from Lewisville-Vienna Multipurpose Path CPF	\$ 384,786.16
53-00-3980-0003	Transfer from Shallowford Road CMAQ CPF	\$ 282,820.61
	Total	\$ 5,213,933.03

Expenses

Account	Description	Budget
53-00-5600-6000	Construction	\$ 4,094,396.14
53-00-5600-6001	Right-of-way/utilities	617,919.96
53-00-5600-6002	Preliminary engineering	501,616.93
	Total	\$ 5,213,933.03

**TOWN OF LEWISVILLE
Great Wagon Road Improvements
Capital Projects Fund**

Revenues

Account	Description	Budget
57-00-3980-0000	Transfer from General Fund	\$ 6,217,453.72
57-00-3980-0001	Transfer from GWR ROW/Construction Capital Reserve Fund	1,131,952.97
57-00-3980-0002	Transfer from GWR ROW/Construction Capital Projects Fund	792,592.65
	Total	\$ 8,141,999.34

Expenses

Account	Description	Budget
57-00-5600-6000	Construction	\$ 8,141,999.34
	Total	\$ 8,141,999.34

**TOWN OF LEWISVILLE
Public Works Facility
Capital Projects Fund**

Revenues

Account	Description	Budget
58-00-3980-0000	Transfer from General Fund	\$ 100,674.53
58-00-3980-0001	Transfer from Public Works Facility Capital Reserve Fund	899,325.47
	Total	\$ 1,000,000.00

Expenses

Account	Description	Budget
58-00-5500-6000	Construction	\$ 1,000,000.00
	Total	\$ 1,000,000.00