

TOWN OF LEWISVILLE



FY 2025-2026
ANNUAL BUDGET



Town of Lewisville

FY 2025-2026 Annual Budget

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Section A

Town Manager's Budget Message



June 12, 2025

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

Subject: Fiscal Year 2025-2026 Budget Message

The Honorable Mayor and Members of the Town Council:

Executive Summary

As Town Manager, I am pleased to present the General Fund budget of \$8,056,278 for fiscal year 2025-2026. The budget as proposed includes a proposed property tax decrease from 21.7 cents per \$100 of valuation to 18 cents per \$100 of valuation. This represents a decrease of 3.7 cents. This budget shows an increase in the General Fund budget from the previous year budget, as adopted for July 1, 2024, of \$834,387 or 11.55%. This budget as proposed is balanced with \$234,844 in fund balance from the General Fund. This fund balance appropriation represents the costs associated with projects that are not recurring operational costs.

Forsyth County has completed and released new valuation numbers as part of a four-year cycle. Tax values for fiscal year 2024-2025 were \$1,787,644,729. According to the Forsyth County Tax Appraisers, the total tax value for the Town of Lewisville for the upcoming fiscal year is estimated at \$2,637,018,910. This is a gain of approximately 47.5%. The estimated Ad Valorem tax revenue for fiscal year 2025-2026 is \$4,651,701 with one cent of the tax rate generating approximately \$258,428.

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

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

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

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

The Economy

The increase in housing prices in the State of North Carolina is unprecedented. In Forsyth County, the growth in the valuation numbers for real property ranged anywhere from 20% to 300%. For the Town of Lewisville, the total valuation for real property increased \$836,224,412 or 54.65%. Even with the 3.7-cent decrease in the property tax rate in the proposed budget, estimated Ad Valorem revenue will increase by \$850,096 or 22.36% in fiscal year 2025-2026.

Inflation remains elevated above the Federal Reserve's 2% target. For April, 2025, the Consumer Price Index for All Urban Consumers (CPI-U) increased 2.3% from April, 2024. High levels of inflation in recent years are one reason that local sales tax revenue have increased significantly. Local sales tax, which is the Town's second largest revenue source, is also the one that most closely fluctuates with the health of the economy. Economic growth appears to be slowing. Decline in consumer confidence and the federal government's approach to tariff policy have led many analysts to forecast increased chances of a recession in the months ahead. As such, the Town of Lewisville is estimating very modest growth in local sales tax for fiscal year 2025-2026.

In projecting revenues for the 2025-2026 budget, we have followed the guidance of the North Carolina League of Municipalities (NCLM) along with their researchers and economists. They have provided their most conservative projections for how our municipal revenues will emerge in the new fiscal year. While economists increasingly worry about a potential recession, the NCLM reports that North Carolina remains resilient and in a better position to weather economic storms compared to the United States as a whole.

Capital Reserve Funds

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

<u>Capital Reserve Funds</u>	<u>Current Fund Balance</u>
Sidewalks, Bike Paths, and Greenways	\$1,443
Municipal Buildings/Land	\$148,126
Parks & Recreation	\$344

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

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

Capital Project Ordinances

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

Active Projects

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

Roundabout at Lewisville-Vienna Road and Robinhood Road

The Town plans to begin the construction phase of the roundabout project at Robinhood Road and Lewisville-Vienna Road in fiscal year 2025-2026. This project is the construction of a single-lane roundabout at Robinhood Road and Lewisville-Vienna Road. The project will include necessary sidewalk connections at the roundabout along with streetscape work, lighting, and landscaping. The Town has been awarded federal funding of \$4,706,084 for the project.

Great Wagon Road

In 2017, the Town Council learned that the NC Department of Transportation planned to assume financial responsibility for the remaining work to be done on the Great Wagon Road to include design, right-of-way, and construction. As construction of the Great Wagon Road progresses, we anticipate that the Town of Lewisville will participate financially with the NC Department of Transportation on improvements such as street trees, streetlights, expansion of the width of the sidewalk, and the installation of water and sewer lines. Construction began in

early May, 2025. The Town currently has \$2,024,357 in a capital project fund to pay for future expenditures related to the Great Wagon Road.

Public Works

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

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

Planning

Town Council previously authorized Town staff and the Planning Board to start the process of updating the Town's Unified Development Ordinance. The budget proposed for Fiscal Year 2025-2026 contains funding to complete this work, including performance of professional services by a third-party consultant. Project completion is expected during the upcoming fiscal year.

Conclusion

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

Respectfully,

A handwritten signature in black ink, appearing to read "Stacy Y. Tolbert", written in a cursive style.

Stacy Y. Tolbert
Town Manager

Section B

Budget Ordinance



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

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

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the Town:

Governing Body	\$ 406,979
Administration	\$ 1,031,827
Finance	\$ 335,088
Debt Service	\$ 221,600
Planning	\$ 331,574
Beautification	\$ 139,044
Community Policing	\$ 1,063,880
Public Works	\$ 738,987
Streets	\$ 444,870
Powell Bill	\$ 867,500
Stormwater	\$ 260,072
Solid Waste	\$ 1,668,536
Recycling	\$ 4,910
Parks and Recreation	\$ 541,411
Total Departmental Appropriations	\$ 8,056,278



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

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

Ad Valorem Property Tax	\$ 4,651,701
Tax Penalties & Interest	\$ 5,000
Local Sales and Use Tax	\$ 1,291,420
Alcoholic Beverage Tax	\$ 65,610
Electricity Sales Tax	\$ 566,325
Piped Natural Gas Sales Tax	\$ 25,635
Telecommunications Sales Tax	\$ 18,460
Video Programming Sales Tax	\$ 105,510
Solid Waste Disposal Tax	\$ 10,485
Powell Bill Allocation	\$ 467,780
ABC Board Revenue	\$ 250,000
Occupancy Tax	\$ 50,000
Investment Revenue	\$ 174,000
Miscellaneous Revenue	\$ 102,000
Transfer from WRMSD Special Revenue Fund	\$ 37,508
Fund Balance Appropriated	\$ 234,844
Total Revenues	\$ 8,056,278



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

Section 3: The following amounts are hereby appropriated in the Special Revenue Fund for the operation and activities of the Willow Run Municipal Service District for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the Municipal Service District:

Legal Expense	\$ 1,000
Supplies	\$ 2,000
Contracted Services	\$ 528,997
Transfer to General Fund	\$ 37,508
Total	<u>\$ 569,505</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, 2025 and ending June 30, 2026:

Ad Valorem Property Tax	\$ 102,542
Investment Revenue	\$ 4,000
Fund Balance Appropriated	\$ 462,963
Total	<u>\$ 569,505</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, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Expenditures	<u>\$ 100,000</u>
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Section 6: The following revenue will be available in the Sidewalks, Bike Paths, and Greenways Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer from General Fund	<u>\$ 100,000</u>
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**TOWN OF LEWISVILLE
BUDGET ORDINANCE NUMBER 2025-001
FISCAL YEAR 2025-2026 BUDGET**

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

Reserve for Expenditures	\$ 25,000
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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, 2025 and ending June 30, 2026:

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, 2025 and ending June 30, 2026, 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, 2025 and ending June 30, 2026:

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, 2025, for the purpose of raising the revenue as "Ad Valorem Property Tax" in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purpose of taxation of \$2,637,018,910 and an estimated rate of collection of 98%.



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

Forsyth County has released new valuation numbers as part of a four-year cycle. For fiscal years when there is property tax revaluation, the Town produces a revenue neutral rate calculation. This calculation represents the tax rate required for the Town to collect the same amount of property tax revenue as it did in the prior year, using the values determined under the revaluation process.

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

- (B) For the Willow Run Municipal Service District, there is hereby levied a tax rate of ten cents (\$.10) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue as “Ad Valorem Property Tax” in the Willow Run Municipal Service District Special Revenue Fund in Section 4 of this ordinance.

This rate is based on a total valuation of property for the purpose of taxation of \$104,635,018 and an estimated rate of collection of 98%.

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

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

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

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

Section 15: The Great Wagon Road Improvements Capital Projects Fund is included as a part of this budget ordinance.

Section 16: The Public Works Facility Capital Projects Fund is included as a part of this budget ordinance.

Section 17: 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 18: Events expenditures are calculated at \$6.50 per resident using the estimated population count of 13,656. The budget for events is \$88,764.



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

Section 19: Travel Per Diem Rates and Fee Schedules are hereby established in accordance with Appendix A and C attached hereto.

Section 20: Salary range minimums and maximums for Town staff are hereby established in accordance with Appendix B attached hereto.

Section 21: 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 22: 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 23: Appendix A Lodging Plus Per Diem Rates Fiscal Year 2025-2026 is herein incorporated into this ordinance.

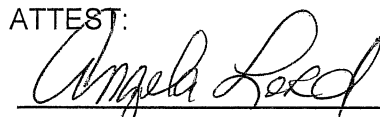
Section 24: Appendix B Salary Ranges by Pay Grade is herein incorporated into this ordinance.

Section 25: Appendix C Fiscal Year 2025-2026 Fee Schedule is herein incorporated into this ordinance.

Section 26: Copies of this Budget Ordinance shall be furnished to the Finance Director, the Budget Officer, and the Town Clerk, to be kept on file by them for their direction in the disbursement of funds.

ADOPTED THIS THE 12TH DAY OF JUNE, 2025 BY THE LEWISVILLE TOWN COUNCIL.

ATTEST:


ANGELA LORD, Town Clerk




MIKE HORN, Mayor

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

APPENDIX A

LODGING PLUS PER DIEM RATES FISCAL YEAR 2025-2026

1. Reference the Town of Lewisville Personnel Policy Article XII Section 3 Seminars and Training.
 - a. Authorized travelers will be reimbursed for the full cost of overnight lodging accommodations plus the current per diem for breakfast, lunch, dinner, and incidentals as published by the United States General Services Administration (GSA).
 - b. Following is an exception to 1.a. above. When the Town Council and/or Town staff dine together as part of a group function, one (1) Town credit card will be used for payment and total meal expenses will be equally divided among all participants and posted accordingly to the appropriate departmental expense. Individual meal rates for this function may be over or under per diem rates. No reimbursement shall be made for these expenses.
2. Partial day per diem will be based on meal rate deductions which will be determined by the time of departure from and return to Lewisville. Departure from Lewisville or the traveler's regular place of business prior to the next application time will qualify the traveler for the appropriate meal rate. Return to Lewisville or the traveler's regular place of business prior to the application time will result in non-payment of the corresponding meal rate.
3. Meals provided by the sponsor of a conference or meetings will result in the corresponding meal rate deduction. The traveler is required to report meals provided or consumed in flight when traveling by air, if meals are included in the hotel/motel room rate, or if meals are provided as a part of the attended program. Meals provided by the hotel/motel in which the traveler resides may be optional. For example, should a continental breakfast be inadequate the traveler may have the option not to consume the provided meal and obtain a meal from an alternate source and be reimbursed at the corresponding per diem rate.
4. The traveler must complete a Town Travel Reimbursement claim form in order to receive payment for official travel, including local official travel mileage reimbursement claims. Lodging receipts, airline tickets, and other claims for reimbursement must be attached to the claim form. Receipts for meal expenses are not required except when using Town credit cards.
5. During FY 2025-2026 use of privately-owned vehicles (POV) while conducting official Town business will be reimbursed at the same rate established by the IRS. Employees and other Town officials receiving an automobile allowance will not be reimbursed mileage when using their POV for official travel within the State.

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

**APPENDIX B
SALARY RANGES BY PAY GRADE**

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

**APPENDIX C
FEE SCHEDULE**

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

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

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

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

Amenities requested as needed - EXTRA - to be determined per rental			
Damages (fee to be determined by cost of damage and/or repair)			
Officer Fees (minimum 4 hrs each) (Required to serve alcohol [minimum 2] and large events support) (Required for high attendance events) Cancellations with less than 24 hours notice prior to start time, officers will be paid \$55 per hour for a minimum of 4 hours and supervisors \$60 per hour for a minimum of 4 hours. Private events must contract directly with the Forsyth County Sheriff's Office.	\$55 per hour per officer \$60 per hour per supervisor		
Event Fees			
Parks and Recreation Program Fees			
Fee to be determined by cost of program			10-00-3302-3001
Instructor fees		\$10 per class (when instructor charges a participant fee)	10-00-3343-4006
Planning & Zoning Fees			
Rezoning - General District	\$1,200		10-00-3352-4000
Rezoning - Conditional District	\$1,500		10-00-3352-4000
UDO Text Amendment	\$900		10-00-3352-4000
Amending Conditional Zoning Uses	\$900		10-00-3352-4000
Planning Board Review (Other than Rezoning)	\$600		10-00-3352-4000
Special Use Permit by Elected Body	\$1,100		10-00-3352-4000

ZBOA Special Use Permit	\$500		10-00-3352-4000
ZBOA Variance	\$350		10-00-3352-4000
ZBOA Appeal of Administrative Decision	\$350		10-00-3352-4000
Major Site Plan Amendment - Board Review	\$500		10-00-3352-4000
Minor Site Plan Amendment - Administrative	\$150		10-00-3352-4000
Zoning Certification Letter	\$25		10-00-3352-4000
Subdivision Fees			
Subdivision Major (final plat)	\$1,500		10-00-3352-4000
Subdivision Minor (final plat)	\$500		10-00-3352-4000
Exempt Plat (Final Plat)	\$175		10-00-3352-4000
Planning Staff Sub-Division Denial Appeal	\$50		10-00-3352-4000
Driveway Permit Fees			
Residential	\$50		10-00-3352-4000
Commercial	\$250		10-00-3352-4000
Map Printing & Other Planning & Zoning Fees			
Zoning Board of Adjustment Fees & Inspection Fees (See Winston-Salem Fee Schedule)			

Land Use, Zoning, and Special Map Copies	\$25		10-00-3352-4000
Miscellaneous Planning & Zoning Publications:	<i>Per Page</i>		
Black & White	\$0.02		10-00-3352-4000
Color	\$0.05		10-00-3352-4000
Outside Vendor Copy	Cost		10-00-3352-4000
Street Name Change (resident initiated)	\$200 + Cost		10-00-3352-4000
Street Closing Request (resident initiated)	\$400		10-00-3352-4000
Temporary Sign Permits	\$35		10-00-3328-0000
Storm Water Fees			
Review - No BMP Required			
1st Disturbed Acre	\$250		10-00-3329-0000
Each additional disturbed acre	\$40		10-00-3329-0000
Resubmittal:			
1st Disturbed Acre	\$250		10-00-3329-0000
Each additional disturbed acre	\$40		10-00-3329-0000
Review - BMP Required			

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

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

Bench Honoraries/Memorials (Jack Warren Park)	\$600		10-00-3841-8000
Check Returned for Insufficient Funds	\$36		10-00-3839-8000
Thumb Drive Fee	\$10		10-00-3839-8000
Budget Copies (1 copy per household for residents - free)	\$3		10-00-3839-8000
Permit Application Fee for Itinerant Merchants and Peddlers	\$10		10-00-3125-0001
<i>A Gardner's Guide to Landscaping and Plants</i> by the Beautification Committee	\$5		10-00-3839-8000
Board of Election filing fee for the offices of Mayor and Council Member payable to the Forsyth County Board of Elections	\$5		
Traffic Control Measures (See Policy)			10-00-3303-3000
Pedestrian Crossing Treatments (See Policy)			10-00-3303-3000

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

Section C

General Fund Revenues

TOWN OF LEWISVILLE
General Fund Revenues

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Estimated	2025-2026 Council Approved
<u>Ad Valorem Revenue</u>							
10-00-3100-1000	Ad Valorem Levy	\$ 3,079,939.49	\$ 2,988,220.00	\$ 3,765,165.00	\$ 3,801,605.00	\$ 5,091,028.00	\$ 4,651,701.00
10-00-3130-1000	Penalties & Interest	5,377.47	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	Total Ad Valorem Revenue	3,085,316.96	2,993,220.00	3,770,165.00	3,806,605.00	5,096,028.00	4,656,701.00
<u>Sales and Use Tax Revenue</u>							
10-00-3230-1000	Sales & Use Tax - Art 39	504,090.26	542,660.00	541,605.00	516,188.00	530,640.00	530,640.00
10-00-3231-1000	Sales & Use Tax - Art 40	249,111.92	247,820.00	255,345.00	255,090.00	262,235.00	262,235.00
10-00-3232-0000	Sales & Use Tax - Art 42	242,538.83	262,285.00	261,200.00	248,360.00	255,315.00	255,315.00
10-00-3233-0000	Sales & Use Tax - Old Art 44	(1.57)	-	-	-	-	-
10-00-3233-0001	Hold Harmless-Replace Art 44	231,059.71	220,005.00	231,105.00	236,605.00	243,230.00	243,230.00
	Total Sales and Use Tax Revenue	1,226,799.15	1,272,770.00	1,289,255.00	1,256,243.00	1,291,420.00	1,291,420.00
<u>Other State Shared Revenues</u>							
10-00-3322-2000	Alcoholic Beverage Tax	66,059.75	56,825.00	54,300.00	63,946.00	65,610.00	65,610.00
10-00-3324-2000	Electricity Sales Tax	485,211.23	448,835.00	474,290.00	532,762.00	566,325.00	566,325.00
10-00-3326-0000	Sales Tax on Piped Natural Gas	22,950.41	30,280.00	24,705.00	26,898.00	25,635.00	25,635.00
10-00-3327-0000	Telecommunications Sales Tax	21,410.79	19,935.00	18,740.00	19,762.00	18,460.00	18,460.00
10-00-3327-0001	Video Programming Sales Tax	114,607.95	122,030.00	115,780.00	110,367.00	105,510.00	105,510.00
10-00-3342-0000	Solid Waste Disposal Tax	10,580.60	11,025.00	10,955.00	10,506.00	10,485.00	10,485.00
	Total Other State Shared Revenues	720,820.73	688,930.00	698,770.00	764,241.00	792,025.00	792,025.00
<u>Powell Bill Revenue</u>							
10-00-3330-3000	Powell Bill Revenue	427,558.19	427,558.00	466,430.00	467,781.45	467,780.00	467,780.00
	Total Powell Bill Revenue	427,558.19	427,558.00	466,430.00	467,781.45	467,780.00	467,780.00
<u>ABC Board Revenue</u>							
10-00-3321-2000	ABC Board Revenue	273,641.00	212,000.00	273,785.00	260,270.00	250,000.00	250,000.00
	Total ABC Board Revenue	273,641.00	212,000.00	273,785.00	260,270.00	250,000.00	250,000.00

TOWN OF LEWISVILLE
General Fund Revenues

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Estimated	2025-2026 Council Approved
<u>Occupancy Tax Revenue</u>							
10-00-3320-2000	Occupancy Tax	57,221.80	50,000.00	50,000.00	63,210.00	50,000.00	50,000.00
	Total Occupancy Tax Revenue	57,221.80	50,000.00	50,000.00	63,210.00	50,000.00	50,000.00
<u>Investment Income</u>							
10-00-3831-8000	Invest Income - NCCMT Govt Fd	174,456.42	80,000.00	156,000.00	188,250.00	144,000.00	144,000.00
10-00-3832-8000	Invest Income - NCCMT Powell Bill	46,258.64	7,000.00	36,000.00	42,535.00	30,000.00	30,000.00
	Total Investment Income	220,715.06	87,000.00	192,000.00	230,785.00	174,000.00	174,000.00
<u>Miscellaneous Income</u>							
10-00-3125-0000	Application Fee - Peddler Permits	20.00	-	-	-	-	-
10-00-3290-1000	Gas Tax Refund	302.11	300.00	200.00	520.00	300.00	300.00
10-00-3328-0000	Temporary Sign Permits	35.00	-	-	70.00	-	-
10-00-3329-0000	Storm Water Plan Review Fees	1,861.56	3,000.00	3,000.00	370.00	2,000.00	2,000.00
10-00-3343-4002	Galloway Community Center Rentals	3,270.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
10-00-3343-4003	Shallowford Square Pavilion Rentals	1,010.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
10-00-3343-4004	Jack Warren Park Pavilion Rentals	4,730.00	3,500.00	4,000.00	4,000.00	4,000.00	4,000.00
10-00-3343-4005	Mary Alice Warren Community Ctr Rentals	70,750.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
0-00-3343-4006	Instructor Fees	-	-	-	1,800.00	5,400.00	5,400.00
10-00-3352-4000	Planning & Developer Fees	10,425.00	7,000.00	7,000.00	12,275.00	7,000.00	7,000.00
10-00-3839-8000	Miscellaneous Revenue	5,428.14	4,000.00	5,000.00	10,747.00	5,000.00	5,000.00
10-00-3839-8002	Insurance Recoveries	6,291.13	-	-	-	-	-
10-00-3839-8003	Electric Vehicle Charging Stations	829.10	-	1,200.00	3,794.00	4,800.00	4,800.00
10-00-3839-8004	Grant Revenue - NCDEQ	16,000.00	-	-	-	-	-
10-00-3841-8000	Memorials	-	-	-	-	-	-
	Total Miscellaneous Income	120,952.04	90,800.00	93,900.00	107,076.00	102,000.00	102,000.00
<u>Transfers from Other Funds</u>							
10-00-3980-0001	Transfer from ARPA Special Revenue Fd	1,335,948.56	-	-	374,752.23	-	-
10-00-3980-0002	Transfer from WRMSD Special Revenue Fd	-	-	-	-	37,508.00	37,508.00
	Total Transfer from ARPA Spec Rev Fd	1,335,948.56	-	-	374,752.23	37,508.00	37,508.00

TOWN OF LEWISVILLE
General Fund Revenues

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Estimated	2025-2026 Council Approved
<u>Appropriated Fund Balance</u>							
10-00-3990-9000	Appropriation from Fund Balance	-	1,222,889.10	546,535.00	-	-	234,844.00
	Total Appropriated Fund Balance	-	1,222,889.10	546,535.00	-	-	234,844.00
Total Revenues		\$ 7,468,973.49	\$ 7,045,167.10	\$ 7,380,840.00	\$ 7,330,963.68	\$ 8,260,761.00	\$ 8,056,278.00

Section D

General Fund Expenses

TOWN OF LEWISVILLE
General Fund - Summary of Departmental Expenses

Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
Governing Body	\$ 244,318.20	\$ 355,216.00	\$ 565,754.00	\$ 551,720.96	\$ 411,462.00	\$ 411,462.00	\$ 406,979.00
Administration	805,406.75	965,036.00	1,030,582.00	994,361.60	1,026,743.00	1,026,743.00	1,031,827.00
Finance	283,590.53	292,977.00	309,693.00	305,938.81	335,088.00	335,088.00	335,088.00
Debt Service	228,800.00	228,800.00	225,200.00	225,200.00	221,600.00	221,600.00	221,600.00
Planning	321,118.07	466,340.00	389,060.00	312,275.71	336,658.00	336,658.00	331,574.00
Beautification	104,979.56	115,407.00	130,956.00	130,356.00	139,044.00	139,044.00	139,044.00
Community Policing	815,803.80	824,750.00	1,035,720.00	1,034,109.00	1,063,880.00	1,063,880.00	1,063,880.00
Public Safety	7,437.31	15,075.00	-	-	-	-	-
Public Works	415,444.91	547,096.00	542,575.00	539,237.00	938,987.00	938,987.00	738,987.00
Streets	869,362.20	974,459.10	371,194.20	372,322.20	444,870.00	444,870.00	444,870.00
Powell Bill	381,264.51	427,558.00	545,190.00	465,930.00	867,500.00	867,500.00	867,500.00
Storm Water	92,704.44	152,642.00	235,502.00	235,502.00	260,072.00	260,072.00	260,072.00
Solid Waste	955,101.96	1,077,790.00	1,605,860.00	1,605,860.00	1,668,536.00	1,668,536.00	1,668,536.00
Recycling	5,264.55	9,215.00	6,772.80	6,772.80	4,910.00	4,910.00	4,910.00
Parks and Recreation	533,658.57	592,806.00	386,781.00	361,063.00	541,411.00	541,411.00	541,411.00
Total	\$ 6,064,255.36	\$ 7,045,167.10	\$ 7,380,840.00	\$ 7,140,649.08	\$ 8,260,761.00	\$ 8,260,761.00	\$ 8,056,278.00

TOWN OF LEWISVILLE
General Fund - Governing Body

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-00-4110-1210	Salaries	\$ 15,866.36	\$ 22,400.00	\$ 20,950.00	\$ 20,950.00	\$ 21,700.00	\$ 21,700.00	\$ 21,700.00
10-00-4110-1810	FICA	1,214.27	1,715.00	1,603.00	1,603.00	1,660.00	1,660.00	1,660.00
10-00-4110-1920	Legal	28,113.66	55,000.00	32,000.00	32,000.00	40,000.00	40,000.00	40,000.00
10-00-4110-1990	Audit	24,745.00	29,745.00	31,403.04	25,370.00	33,510.00	33,510.00	33,510.00
10-00-4110-2000	Supplies	459.68	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
10-00-4110-3100	Travel and Training	6,309.90	9,205.00	6,500.00	6,500.00	9,075.00	9,075.00	9,075.00
10-00-4110-3250	Postage	11,619.95	12,450.00	13,800.00	13,800.00	13,814.00	13,814.00	13,814.00
10-00-4110-3410	Printing/Binding	568.00	500.00	800.00	800.00	800.00	800.00	800.00
10-00-4110-3700	Advertising	6,550.68	9,000.00	7,070.00	7,070.00	7,200.00	7,200.00	7,200.00
10-00-4110-4910	Dues/Subscriptions	21,699.79	26,600.00	27,848.00	27,848.00	22,000.00	22,000.00	22,000.00
10-00-4110-4990	Miscellaneous	12,917.18	27,082.00	25,600.00	25,600.00	25,338.00	25,338.00	25,338.00
10-00-4110-4991	Transfer to Muni Buildings/Land Cap Reserve	-	-	-	-	25,000.00	25,000.00	25,000.00
10-00-4110-4995	Transfer to Willow Run MSD	-	-	263,827.00	263,827.00	-	-	-
10-00-4110-5000	Capital Outlay	-	-	-	-	-	-	-
10-00-4110-5100	Equipment Non-Capital	992.29	2,000.00	5,331.96	5,331.96	6,000.00	6,000.00	6,000.00
10-00-4110-6000	Contracted Services	106,261.44	150,519.00	114,521.00	114,521.00	185,865.00	185,865.00	181,382.00
10-00-4110-6001	Contracted Services-Town Survey	-	-	3,000.00	3,000.00	-	-	-
10-00-4110-6400	Contracted - Other Agencies	7,000.00	7,000.00	-	-	-	-	-
10-00-4110-6405	Board/Committee Appropriation	-	-	10,000.00	2,000.00	18,000.00	18,000.00	18,000.00
	Total	\$ 244,318.20	\$ 355,216.00	\$ 565,754.00	\$ 551,720.96	\$ 411,462.00	\$ 411,462.00	\$ 406,979.00

TOWN OF LEWISVILLE
General Fund - Administration

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-00-4120-1210	Salaries	\$ 403,193.36	\$ 417,245.00	\$ 428,814.00	\$ 419,473.00	\$ 427,805.00	\$ 427,805.00	\$ 431,795.00
10-00-4120-1211	Overtime	3,249.56	39,915.00	40,854.00	40,854.00	40,290.00	40,290.00	40,290.00
10-00-4120-1810	FICA	30,822.17	34,975.00	35,930.00	35,215.00	35,810.00	35,810.00	36,115.00
10-00-4120-1820	Retirement - State	52,227.86	58,745.00	63,875.00	62,605.00	67,172.00	67,172.00	67,745.00
10-00-4120-1830	457 Retirement	1,022.34	3,650.00	3,874.00	1,063.00	4,053.00	4,053.00	4,053.00
10-00-4120-1835	401(K) Retirement	15,440.57	19,215.00	19,610.00	17,925.00	19,352.00	19,352.00	19,551.00
10-00-4120-1840	Dental/Short-Term Disability	2,916.00	3,640.00	3,066.00	3,066.00	5,250.00	5,250.00	5,267.00
10-00-4120-1850	Medical/Life/ADD Insurance	48,809.41	63,145.00	51,166.00	51,166.00	66,275.00	66,275.00	66,275.00
10-00-4120-1860	Worker's Compensation Insurance	12,934.64	11,000.00	14,000.00	8,312.93	11,000.00	11,000.00	11,000.00
10-00-4120-1861	State Unemployment Expense	248.24	1,000.00	1,000.00	354.67	500.00	500.00	500.00
10-00-4120-2000	Supplies	16,036.71	23,298.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
10-00-4120-3100	Travel & Training	15,204.80	24,520.00	15,069.00	15,069.00	18,176.00	18,176.00	18,176.00
10-00-4120-3210	Telephone	33,116.97	31,655.00	36,400.00	36,400.00	34,200.00	34,200.00	34,200.00
10-00-4120-3250	Postage	150.00	450.00	450.00	450.00	525.00	525.00	525.00
10-00-4120-3310	Electric Expense - Town Hall & Annex	28,661.10	39,165.00	36,800.00	30,420.00	38,025.00	38,025.00	38,025.00
10-00-4120-3320	Water/Sewer - Town Hall	2,391.95	4,460.00	7,090.00	2,035.00	4,080.00	4,080.00	4,080.00
10-00-4120-3321	Water/Sewer - Annex	793.46	1,630.00	1,625.00	845.00	1,690.00	1,690.00	1,690.00
10-00-4120-3410	Printing/Binding	-	100.00	100.00	100.00	-	-	-

TOWN OF LEWISVILLE
General Fund - Administration

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-00-4120-3511	Maintenance/Repairs - Town Hall	11,582.12	30,000.00	29,075.00	29,075.00	30,000.00	30,000.00	30,000.00
10-00-4120-3512	Maintenance/Repairs - Annex	1,546.76	7,000.00	49,182.86	49,182.86	17,000.00	17,000.00	17,000.00
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	-	500.00	500.00	500.00	-	-	-
10-00-4120-4390	Equipment Lease	11,422.71	11,700.00	8,100.00	8,100.00	9,760.00	9,760.00	9,760.00
10-00-4120-4500	Property & Casualty Insurance	41,753.44	41,400.00	51,941.00	51,941.00	61,030.00	61,030.00	61,030.00
10-00-4120-4910	Dues/Subscriptions	2,799.78	3,880.00	4,180.00	4,180.00	3,650.00	3,650.00	3,650.00
10-00-4120-4990	Miscellaneous	683.03	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
10-00-4120-5000	Capital Outlay	9,836.00	9,836.00	8,500.00	6,649.00	-	-	-
10-00-4120-5100	Equipment Non-Capital	6,324.08	6,702.00	13,173.00	13,173.00	20,000.00	20,000.00	20,000.00
10-00-4120-6000	Contracted Services	52,239.69	60,910.00	70,220.00	70,220.00	70,800.00	70,800.00	70,800.00
10-00-4120-9000	Contingency	-	10,000.00	5,687.14	5,687.14	10,000.00	10,000.00	10,000.00
	Total	\$ 805,406.75	\$ 965,036.00	\$ 1,030,582.00	\$ 994,361.60	\$ 1,026,743.00	\$ 1,026,743.00	\$ 1,031,827.00

TOWN OF LEWISVILLE
General Fund - Finance

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

TOWN OF LEWISVILLE
General Fund - Debt Service

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

TOWN OF LEWISVILLE
General Fund - Planning

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-40-4900-1210	Salaries	\$ 135,625.10	\$ 152,265.00	\$ 161,525.00	\$ 108,920.00	\$ 151,163.00	\$ 151,163.00	\$147,173.00
10-40-4900-1211	Overtime	86.25	4,520.00	1,990.00	-	4,692.00	4,692.00	4,692.00
10-40-4900-1810	FICA	10,097.77	11,995.00	12,509.00	8,333.00	11,923.00	11,923.00	11,618.00
10-40-4900-1820	Retirement - State	17,438.90	20,150.00	22,238.00	14,814.00	22,366.00	22,366.00	21,793.00
10-40-4900-1835	401(K) Retirement	6,785.65	7,840.00	8,176.00	4,362.00	7,793.00	7,793.00	7,594.00
10-40-4900-1840	Dental/Short-Term Disability	1,206.00	1,465.00	1,032.00	817.00	2,162.00	2,162.00	2,145.00
10-40-4900-1850	Medical/Life/ADD Insurance	20,034.60	23,590.00	20,865.00	14,656.00	31,057.00	31,057.00	31,057.00
10-40-4900-1920	Legal	7,410.00	12,505.00	23,000.00	23,000.00	13,000.00	13,000.00	13,000.00
10-40-4900-2000	Supplies	1,109.77	2,200.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00
10-40-4900-3100	Travel & Training	11,266.72	15,805.00	10,025.00	10,025.00	7,587.00	7,587.00	7,587.00
10-40-4900-3210	Telephone	1,260.00	1,440.00	1,440.00	1,088.71	1,440.00	1,440.00	1,440.00
10-40-4900-3250	Postage	280.00	840.00	840.00	840.00	980.00	980.00	980.00
10-40-4900-3700	Advertising	1,693.28	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
10-40-4900-4910	Dues/Subscriptions	1,394.45	1,870.00	2,000.00	2,000.00	1,915.00	1,915.00	1,915.00
10-40-4900-4990	Miscellaneous	255.15	1,360.00	1,385.00	1,385.00	1,985.00	1,985.00	1,985.00
10-40-4900-5000	Capital Outlay	7,495.00	7,495.00	-	-	-	-	-
10-40-4900-5100	Equipment Non-Capital	484.00	2,000.00	2,000.00	2,000.00	9,000.00	9,000.00	9,000.00
10-40-4900-6000	Contracted Services	97,195.43	196,000.00	113,635.00	113,635.00	63,195.00	63,195.00	63,195.00
	Total	\$ 321,118.07	\$ 466,340.00	\$ 389,060.00	\$ 312,275.71	\$ 336,658.00	\$ 336,658.00	\$331,574.00

TOWN OF LEWISVILLE
General Fund - Beautification

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-00-4931-2000	Supplies	\$ 637.99	\$ 700.00	\$ 700.00	\$ 700.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
10-00-4931-4990	Miscellaneous - New Plants	299.50	750.00	750.00	750.00	1,000.00	1,000.00	1,000.00
10-00-4931-4991	Shallowford Square Christmas Tree	1,000.00	1,200.00	1,000.00	1,000.00	1,400.00	1,400.00	1,400.00
10-00-4931-4992	Miscellaneous	112.17	250.00	250.00	250.00	250.00	250.00	250.00
10-00-4931-6000	Contracted Services - Christmas Decorations	20,988.11	23,100.00	25,665.64	25,065.64	27,510.00	27,510.00	27,510.00
10-00-4931-6002	Street Tree Replacement	534.87	2,000.00	374.36	374.36	5,500.00	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	102,384.00
10-00-4931-6015	Shallowford Sq/Wagon Museum Landscape	10,623.84	10,624.00	-	-	-	-	-
10-00-4931-6016	Shallowford Rd. Street Trees	2,898.00	2,898.00	-	-	-	-	-
10-00-4931-6017	Jack Warren Park Landscape	22,050.96	22,051.00	-	-	-	-	-
10-00-4931-6018	Town Hall/Library Islands Landscape	3,863.04	3,863.00	-	-	-	-	-
10-00-4931-6019	Galloway Community Ctr Landscape	3,060.96	3,061.00	-	-	-	-	-
10-00-4931-6020	Annex Landscape	3,543.00	3,543.00	-	-	-	-	-
10-00-4931-6021	Welcome Signs Landscape	1,932.00	1,932.00	-	-	-	-	-

TOWN OF LEWISVILLE
General Fund - Beautification

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-00-4931-6022	Small Traffic Circles Landscape	1,286.04	1,286.00	-	-	-	-	-
10-00-4931-6023	Large Traffic Circles Landscape	4,026.00	4,026.00	-	-	-	-	-
10-00-4931-6024	Shallowford Rd. Retaining Wall Landscape	4,346.04	4,346.00	-	-	-	-	-
10-00-4931-6025	Smitherman's Retaining Wall Landscape	1,932.00	1,932.00	-	-	-	-	-
10-00-4931-6026	Jennings Road Bed Maintenance	803.04	803.00	-	-	-	-	-
10-00-4931-6027	Mary Alice Warren Com Ctr Landscape	16,200.00	22,200.00	-	-	-	-	-
10-00-4931-6028	Pollinator Garden - Jack Warren Park	4,842.00	4,842.00	-	-	-	-	-
	Total	\$ 104,979.56	\$ 115,407.00	\$ 130,956.00	\$ 130,356.00	\$ 139,044.00	\$ 139,044.00	\$ 139,044.00

TOWN OF LEWISVILLE
General Fund - Community Policing

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-10-5100-2000	Supplies	\$ 163.30	\$ 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
10-10-5100-4910	Dues and Subscriptions	-	2,000.00	-	-	-	-	-
10-10-5100-4990	Miscellaneous	-	200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
10-10-5100-5000	Capital Outlay	-	-	8,500.00	8,214.00	-	-	-
10-10-5100-5100	Equipment Non-Capital	5,883.00	10,435.00	8,740.00	8,740.00	1,000.00	1,000.00	1,000.00
10-10-5100-6000	Contracted Services	787,910.00	787,910.00	978,970.00	978,970.00	1,049,210.00	1,049,210.00	1,049,210.00
10-10-5100-6001	Deputy Hustles - Town Sponsored Events	18,947.50	19,630.00	28,310.00	28,310.00	2,420.00	2,420.00	2,420.00
10-10-5100-6002	Deputy Hustles - Non-Town Sponsored Events	2,900.00	3,875.00	4,225.00	2,900.00	4,275.00	4,275.00	4,275.00
10-10-5100-6005	Deputy Hustles - Traffic Enforcement	-	-	3,575.00	3,575.00	3,575.00	3,575.00	3,575.00
	Total	\$ 815,803.80	\$ 824,750.00	\$1,035,720.00	\$1,034,109.00	\$1,063,880.00	\$ 1,063,880.00	\$1,063,880.00

TOWN OF LEWISVILLE
General Fund - Public Safety

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-10-5110-3100	Travel and Training	\$ 6,133.95	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-5110-3520	Maintenance/Repairs Equipment	-	500.00	-	-	-	-	-
10-10-5110-4990	Miscellaneous	1,083.36	1,000.00	-	-	-	-	-
10-10-5110-6100	Traffic Enforcement	220.00	3,575.00	-	-	-	-	-
	Total	\$ 7,437.31	\$ 15,075.00	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF LEWISVILLE
General Fund - Public Works

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-00-5500-1210	Salaries	\$ 227,321.56	\$ 246,223.00	\$ 257,689.00	\$256,473.00	\$ 270,998.00	\$ 270,998.00	\$270,998.00
10-00-5500-1211	Overtime	7,310.31	22,815.00	23,634.00	23,634.00	24,270.00	24,270.00	24,270.00
10-00-5500-1810	FICA	17,896.98	20,583.00	21,522.00	21,429.00	22,588.00	22,588.00	22,588.00
10-00-5500-1820	Retirement - State	30,150.16	34,575.00	38,260.00	38,095.00	42,371.00	42,371.00	42,371.00
10-00-5500-1830	457 Retirement	-	3,890.00	-	-	-	-	-
10-00-5500-1835	401(K) Retirement	10,945.73	9,565.00	14,067.00	13,437.00	14,764.00	14,764.00	14,764.00
10-00-5500-1840	Dental/Short-Term Disability	1,909.97	2,660.00	2,379.00	2,379.00	3,533.00	3,533.00	3,533.00
10-00-5500-1850	Medical/Life/ADD Insurance	33,168.53	48,890.00	46,932.00	45,901.00	51,451.00	51,451.00	51,451.00
10-00-5500-2000	Supplies	2,982.77	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
10-00-5500-3100	Travel & Training	4,289.57	10,365.00	7,175.00	7,175.00	7,490.00	7,490.00	7,490.00
10-00-5500-3101	Safety & Training	574.00	1,385.00	1,385.00	1,385.00	1,502.00	1,502.00	1,502.00
10-00-5500-3210	Telephone	2,614.84	2,880.00	2,880.00	2,880.00	2,880.00	2,880.00	2,880.00
10-00-5500-3250	Postage	21.83	60.00	60.00	60.00	70.00	70.00	70.00
10-00-5500-3310	Electric Expense - Public Works Shed	887.90	1,095.00	1,550.00	988.00	1,284.00	1,284.00	1,284.00
10-00-5500-3315	Electric Expense - Public Works Building	-	-	6,300.00	6,300.00	5,664.00	5,664.00	5,664.00
10-00-5500-3325	Water/Sewer - Public Works Building	-	-	900.00	900.00	960.00	960.00	960.00
10-00-5500-3330	Electric Expense - 6475 Robinhood Rd	-	-	-	359.00	467.00	467.00	467.00
10-00-5500-3510	Maintenance/Repair - Public Works Shed	-	500.00	2,300.00	2,300.00	1,000.00	1,000.00	1,000.00
10-00-5500-3511	Maintenance/Repair - Vehicles	6,779.67	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00

TOWN OF LEWISVILLE
General Fund - Public Works

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-00-5500-3512	Maintenance of Unkept Lots	450.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
10-00-5500-3515	Maintenance/Repair - Public Works Building	-	-	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-00-5500-3520	Maintenance/Repair - Equipment	293.81	500.00	500.00	500.00	1,000.00	1,000.00	1,000.00
10-00-5500-3700	Advertising	-	500.00	500.00	500.00	-	-	-
10-00-5500-4910	Dues/Subscriptions	405.00	1,530.00	820.00	820.00	805.00	805.00	805.00
10-00-5500-4990	Miscellaneous	82.75	500.00	500.00	500.00	600.00	600.00	600.00
10-00-5500-4993	Transfer to GWR Improvements Capital Projects Fund	-	-	-	-	200,000.00	200,000.00	-
10-00-5500-5000	Capital Outlay	-	39,155.00	-	-	151,365.00	151,365.00	151,365.00
10-00-5500-5100	Equipment Non-Capital	227.49	2,000.00	2,000.00	2,000.00	9,000.00	9,000.00	9,000.00
10-00-5500-6000	Contracted Services	62,132.04	66,925.00	75,722.00	75,722.00	89,425.00	89,425.00	89,425.00
10-00-5500-6001	Contracted Services-Christmas Tree Pickup	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	Total	\$ 415,444.91	\$ 547,096.00	\$ 542,575.00	\$ 539,237.00	\$ 938,987.00	\$ 938,987.00	\$ 738,987.00

TOWN OF LEWISVILLE
General Fund - Streets

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-20-5600-2000	Supplies	\$ 8,374.59	\$ 10,908.00	\$ 11,000.00	\$ 11,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
10-20-5600-3310	Electric Expense	12,008.58	20,720.20	32,290.00	33,418.00	35,370.00	35,370.00	35,370.00
10-20-5600-3591	Paving/Resurfacing	120,000.00	120,000.00	123,312.00	123,312.00	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	25,000.00	25,000.00	-	-	100,000.00	100,000.00	100,000.00
10-20-5600-4993	Transfer to Gateway Project Capital Project	219,234.90	219,234.90	-	-	-	-	-
10-20-5600-4994	Transfer to Roundabout at L/V Road and Robinhood Road Capital Project	-	-	-	-	-	-	-
10-20-5600-4995	Transfer to L/V Multipurpose Path Capital Project	165,191.00	165,191.00	-	-	-	-	-
10-20-5600-4996	Transfer to Shallowford Rd Sidewalk Capital Project	262,933.00	262,933.00	-	-	-	-	-
10-20-5600-5100	Equipment Non-Capital	-	-	-	-	22,000.00	22,000.00	22,000.00
10-20-5600-6000	Contracted Services	46,720.13	74,972.00	81,542.20	81,542.20	79,000.00	79,000.00	79,000.00
10-20-5600-6100	Contracted Services-Snow & Ice Removal	9,900.00	75,000.00	122,550.00	122,550.00	75,000.00	75,000.00	75,000.00
	Total	\$ 869,362.20	\$ 974,459.10	\$ 371,194.20	\$ 372,322.20	\$ 444,870.00	\$ 444,870.00	\$444,870.00

TOWN OF LEWISVILLE
General Fund - Powell Bill

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-00-5650-6200	Engineering	\$ -	\$ -	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
10-00-5650-6210	Paving/Resurfacing	305,064.51	305,064.51	453,690.00	374,930.00	780,000.00	780,000.00	780,000.00
10-00-5650-6211	Maintenance/Repair Streets	55,640.00	66,008.00	25,000.00	25,000.00	31,000.00	31,000.00	31,000.00
10-00-5650-6212	Right-of-Way Maintenance	18,660.00	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	1,900.00	2,985.49	10,000.00	10,000.00	-	-	-
	Total	\$ 381,264.51	\$ 427,558.00	\$ 545,190.00	\$ 465,930.00	\$ 867,500.00	\$ 867,500.00	\$ 867,500.00

TOWN OF LEWISVILLE
General Fund - Storm Water

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-00-5700-1891	Education/Promotion	\$ 1,718.21	\$ 1,720.00	\$ 3,720.00	\$ 3,720.00	\$ 4,020.00	\$ 4,020.00	\$ 4,020.00
10-00-5700-2000	Supplies	81.82	500.00	500.00	500.00	500.00	500.00	500.00
10-00-5700-3100	Travel & Training	1,106.29	3,210.00	1,800.00	1,800.00	2,270.00	2,270.00	2,270.00
10-00-5700-3410	Printing/Binding	-	-	-	-	-	-	-
10-00-5700-4390	Equipment Lease	-	1,500.00	-	-	-	-	-
10-00-5700-4910	Dues/Subscriptions	1,707.00	1,870.00	3,360.00	3,360.00	3,865.00	3,865.00	3,865.00
10-00-5700-4990	Miscellaneous	-	250.00	250.00	250.00	250.00	250.00	250.00
10-00-5700-5100	Equipment Non-Capital	-	-	2,200.00	2,200.00	800.00	800.00	800.00
10-00-5700-6000	Contracted Services	25,986.17	69,070.00	83,885.00	83,885.00	91,925.00	91,925.00	91,925.00
10-00-5700-6001	Drainage System Repairs	32,379.96	40,000.00	99,934.76	99,934.76	112,500.00	112,500.00	112,500.00
10-00-5700-6003	Contracted Services- Residential Sweeping	14,388.99	19,186.00	15,096.24	15,096.24	19,186.00	19,186.00	19,186.00
10-00-5700-6004	Contracted Services- Downtown Sweeping	15,336.00	15,336.00	24,756.00	24,756.00	24,756.00	24,756.00	24,756.00
	Total	\$ 92,704.44	\$ 152,642.00	\$ 235,502.00	\$ 235,502.00	\$ 260,072.00	\$ 260,072.00	\$ 260,072.00

TOWN OF LEWISVILLE
General Fund - Solid Waste

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

TOWN OF LEWISVILLE
General Fund - Recycling

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

TOWN OF LEWISVILLE
General Fund - Parks and Recreation

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-80-6120-2000	Supplies	\$ 4,959.40	\$ 5,650.00	\$ 5,650.00	\$ 5,650.00	\$ 8,650.00	\$ 8,650.00	\$ 8,650.00
10-80-6120-2001	Supplies - Galloway Community Center	662.15	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
10-80-6120-2002	Supplies - JWP	622.42	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	882.68	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
10-80-6120-2004	Supplies - MAWCC	2,920.76	10,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
10-80-6120-3210	Telephone	17,445.62	17,860.00	19,495.00	14,440.00	13,250.00	13,250.00	13,250.00
10-80-6120-3311	Electric - JWP	2,415.16	4,500.00	3,170.00	2,423.00	3,030.00	3,030.00	3,030.00
10-80-6120-3312	Electric - Galloway Community Center	4,227.59	5,100.00	5,545.00	4,880.00	6,100.00	6,100.00	6,100.00
10-80-6120-3313	Electric - Shallowford Square	4,855.24	5,755.00	6,715.00	6,431.00	8,040.00	8,040.00	8,040.00
10-80-6120-3314	Electric - MAWCC	12,403.53	15,155.00	18,245.00	13,735.00	18,970.00	18,970.00	18,970.00
10-80-6120-3321	Water/Sewer - Galloway Community Center	868.40	1,200.00	2,215.00	1,378.00	2,760.00	2,760.00	2,760.00
10-80-6120-3322	Water/Sewer - JWP	10,540.40	17,200.00	16,035.00	9,040.00	18,080.00	18,080.00	18,080.00
10-80-6120-3323	Water/Sewer - Shallowford Square	2,937.18	7,320.00	6,200.00	3,692.00	7,385.00	7,385.00	7,385.00
10-80-6120-3324	Water/Sewer - MAWCC	5,041.21	8,160.00	10,060.00	5,943.00	11,885.00	11,885.00	11,885.00
10-80-6120-3511	Maintenance/Repair - Shallowford Square	13,016.67	18,306.66	17,730.00	17,730.00	26,825.00	26,825.00	26,825.00

TOWN OF LEWISVILLE
General Fund - Parks and Recreation

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-80-6120-3512	Maintenance/Repair - JWP	63,665.20	60,985.00	76,430.00	76,430.00	99,525.00	99,525.00	99,525.00
10-80-6120-3513	Maintenance/Repair - Galloway Com. Ctr.	9,258.49	10,875.00	15,560.00	15,560.00	8,680.00	8,680.00	8,680.00
10-80-6120-3514	Maintenance/Repair - MAWCC	45,411.10	49,715.00	55,150.00	55,150.00	61,435.00	61,435.00	61,435.00
10-80-6120-3520	Maintenance/Repair - Equipment	-	-	-	-	-	-	-
10-80-6120-3970	Events	74,099.15	87,386.00	88,303.00	88,303.00	88,764.00	88,764.00	88,764.00
10-80-6120-4390	Equipment Rental	-	-	-	-	2,000.00	2,000.00	2,000.00
10-80-6120-4391	Facility Rental	1,350.00	1,350.00	-	-	-	-	-
10-80-6120-4910	Dues/Subscriptions	3,912.88	4,100.00	4,115.00	4,115.00	4,300.00	4,300.00	4,300.00
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
10-80-6120-4993	Transfer to Jack Warren Park Improvements Capital Project	132,188.00	132,188.00	-	-	-	-	-
10-80-6120-5000	Capital Outlay	7,692.50	7,692.50	-	-	-	-	-
10-80-6120-5100	Equipment Non-Capital	375.84	375.84	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
10-80-6120-6000	Contracted Services	11,907.00	11,907.00	12,263.00	12,263.00	12,632.00	12,632.00	12,632.00
10-80-6120-6001	Contracted Services - Programs	-	-	-	-	10,000.00	10,000.00	10,000.00

TOWN OF LEWISVILLE
General Fund - Parks and Recreation

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Department Request	2025-2026 Manager Recommended	2025-2026 Council Approved
10-80-6120-6002	Public Art Advisory Committee	-	-	4,500.00	4,500.00	5,200.00	5,200.00	5,200.00
10-80-6120-9000	Contingency	-	6,125.00	5,500.00	5,500.00	10,000.00	10,000.00	10,000.00
	Total	\$ 533,658.57	\$ 592,806.00	\$ 386,781.00	\$ 361,063.00	\$ 541,411.00	\$ 541,411.00	\$ 541,411.00

Section E

Willow Run Municipal Service District

TOWN OF LEWISVILLE
Willow Run MSD - Revenues

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Estimated	2025-2026 Council Approved
20-00-3100-1000	Ad Valorem Levy	\$ 38,496.69	\$ 37,352.00	\$ 75,016.00	\$ 75,758.00	\$ 102,542.00	\$ 102,542.00
20-00-3130-1000	Penalties & Interest	36.12	-	-	47.00	-	-
20-00-3831-8000	Investment Income	8,777.92	2,000.00	-	8,463.00	4,000.00	4,000.00
20-00-3839-8000	Miscellaneous Income	200.00	-	-	-	-	-
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	462,963.00
	Total	\$47,510.73	\$ 39,352.00	\$ 531,715.00	\$ 348,095.00	\$ 569,505.00	\$ 569,505.00

TOWN OF LEWISVILLE
Willow Run MSD - Expenses

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

Contracted Services	Department Request	Manager Recommended	Council Approved
Hydrilla	\$ 400.00	\$ 400.00	\$ 400.00
Tree removal	5,000.00	5,000.00	5,000.00
Dam mowing	3,600.00	3,600.00	3,600.00
Guardrail mowing	440.00	440.00	440.00
Pest control	1,500.00	1,500.00	1,500.00
Property tax collection fee	1,047.00	1,047.00	1,047.00
Annual EAP Update & Tabletop Exercise	7,500.00	7,500.00	7,500.00
Projects	509,510.00	509,510.00	509,510.00
Total Contracted Services	\$ 528,997.00	\$ 528,997.00	\$ 528,997.00

Section F

Capital Reserve Funds

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

REVENUES

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Estimated	2025-2026 Council Approved
23-00-3831-8000	Interest on investments	\$ 1,321.69	\$ -	\$ -	\$ -	\$ -	\$ -
23-00-3980-0000	Transfer from General Fund	25,000.00	25,000.00	-	-	100,000.00	100,000.00
23-00-3990-9000	Fund balance appropriated	-	188,100.00	-	-	-	-
	Total	\$ 26,321.69	\$ 213,100.00	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00

EXPENSES

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Recommended	2025-2026 Council Approved
23-00-3980-0001	Transfer to Lewisville-Vienna Multipurpose Path Capital Project	\$ 188,100.00	\$ 188,100.00	\$ -	\$ -	\$ -	\$ -
23-00-9820-0000	Reserve for future expenditures	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00
	Total	\$ 188,100.00	\$ 213,100.00	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00

TOWN OF LEWISVILLE
Municipal Buildings/Land
Capital Reserve Fund

REVENUES

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Estimated	2025-2026 Council Approved
24-00-3831-8000	Interest on investments	\$ 7,258.71	\$ -	\$ -	\$ -	\$ -	\$ -
24-00-3980-0000	Transfer from General Fund	-	-	-	-	25,000.00	25,000.00
24-00-3990-9000	Fund balance appropriated	-	-	-	-	-	-
	Total	\$ 7,258.71	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00

EXPENSES

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Recommended	2025-2026 Council Approved
24-00-9820-0000	Reserve for future expenditures	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00
	Total	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00

TOWN OF LEWISVILLE
Parks & Recreation
Capital Reserve Fund

REVENUES

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Estimated	2025-2026 Council Approved
26-00-3831-8000	Interest on investments	\$ 4,075.99	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	518,590.22	-	-	-	-
	Total	\$ 104,075.99	\$ 618,590.22	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00

EXPENSES

Account	Description	2023-2024 Actual	2023-2024 Budget (as amended)	2024-2025 Budget (as amended)	2024-2025 Estimated	2025-2026 Manager Recommended	2025-2026 Council Approved
26-00-3980-0001	Transfer to JWP Improvements Capital Projects Fund	\$ 518,590.22	\$ 518,590.22	\$ -	\$ -	\$ -	\$ -
26-00-9820-0000	Reserve for future expenditures	-	100,000.00	-	-	100,000.00	100,000.00
	Total	\$ 518,590.22	\$ 618,590.22	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00

Section G

Capital Projects Funds

TOWN OF LEWISVILLE
Community Center
Capital Projects Fund

Revenues

Account	Description	Budget
52-00-3800-0000	Truist Bank installment loan proceeds	\$ 2,000,000.00
52-00-3980-0000	Transfer from General Fund	1,326,712.00
52-00-3980-0001	Transfer from Municipal Buildings/Land Capital Reserve Fund	1,460,988.00
52-00-3980-0002	Transfer from Storm Water Capital Reserve Fund	159,437.00
	Total	\$ 4,947,137.00

Expenses

Account	Description	Budget
52-00-4110-6000	Design	\$ 500,950.00
52-00-4110-6001	Construction	4,060,408.00
52-00-4110-6002	Furniture and equipment	385,779.00
	Total	\$ 4,947,137.00

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	\$ 2,801,485.00
	Total	\$ 2,801,485.00

Expenses

Account	Description	Budget
53-00-5600-6000	Construction	\$ 2,006,631.00
53-00-5600-6001	Right-of-way/utilities	473,450.00
53-00-5600-6002	Preliminary engineering	321,404.00
	Total	\$ 2,801,485.00

TOWN OF LEWISVILLE
Jack Warren Park Improvements
Capital Projects Fund

Revenues

Account	Description	Budget
54-00-3980-0000	Transfer from General Fund	\$ 132,188.00
54-00-3980-0004	Transfer from Parks & Recreation Capital Reserve Fund	518,590.22
54-00-3980-0005	Transfer from JWP Maintenance Facility/Playground Expansion Capital Projects Fund	21,270.78
	Total	\$ 672,049.00

Expenses

Account	Description	Budget
54-00-6120-6000	Design/Engineering	\$ 116,500.00
54-00-6120-6001	Nature Trail	117,475.00
54-00-6120-6002	18-Hole Disc Golf Course	47,738.00
54-00-6120-6003	Outdoor Event Space	242,725.00
54-00-6120-6004	Contingency	72,463.00
54-00-6120-6005	Other Construction Costs	75,148.00
	Total	\$ 672,049.00

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

Section H

Grant Project Ordinance for the
American Rescue Plan Act of 2021:
Coronavirus State and Local Fiscal
Recovery Funds



**TOWN OF LEWISVILLE
ORDINANCE 2024-020
AMENDING GRANT PROJECT ORDINANCE FOR THE AMERICAN RESCUE PLAN ACT OF
2021: CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

WHEREAS, on March 10, 2022, the Lewisville Town Council established the Grant Project Ordinance for the American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina.

WHEREAS, the ordinance established a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF). The Town of Lewisville (Town) received the first tranche in the amount of \$2,012,235.75 in 2021. The remainder, or second tranche of \$2,012,235.75, was received by the Town in 2022. These funds, which total \$4,024,471.50, may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

WHEREAS, the Town has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend its ARP/CSLFRF funds for the provision of government services.

NOW THEREFORE BE IT ORDAINED that the Town of Lewisville desires to amend Section 3 of Ordinance 2022-035 as follows:

Section 3: The following amounts are appropriate for the project and authorized for expenditure:

Project Description	Expenditure Category	Cost Object	Appropriation of ARP/CSLFRF
Administration services for period of April 1, 2021 through June 30, 2022	6.1	Salaries	\$ 404,209.55
		Benefits	\$ 114,149.44
Finance services for period of April 1, 2021 through June 30, 2022	6.1	Salaries	\$ 182,900.45
		Benefits	\$ 61,810.82
Planning services for period of April 1, 2021 through June 30, 2022	6.1	Salaries	\$ 101,406.56
		Benefits	\$ 33,864.63
Public Works services for period of April 1, 2021 through June 30, 2022	6.1	Salaries	\$ 223,680.20
		Benefits	\$ 86,146.49
Subtotal - Salaries and Benefits for the period of April 1, 2021 through June 30, 2022 (Actual)			\$ 1,208,168.14
Administration services for period of July 1, 2022 through June 30, 2023	6.1	Salaries	\$ 318,793.87
		Benefits	\$ 100,515.44
Finance services for period of July 1, 2022 through June 30, 2023	6.1	Salaries	\$ 175,888.81
		Benefits	\$ 57,690.38
Planning services for period of July 1, 2022 through June 30, 2023	6.1	Salaries	\$ 134,456.39
		Benefits	\$ 46,299.78
Public Works services for period of July 1, 2022 through June 30, 2023	6.1	Salaries	\$ 199,045.21
		Benefits	\$ 72,912.69
Subtotal - Salaries and Benefits for the period of July 1, 2022 through June 30, 2023 (Actual)			\$ 1,105,602.57

continued

Project Description	Expenditure Category	Cost Object	Appropriation of ARP/CSLFRF
Administration services for period of July 1, 2023 through June 30, 2024	6.1	Salaries	\$ 400,156.67
		Benefits	\$ 149,832.96
Finance services for period of July 1, 2023 through June 30, 2024	6.1	Salaries	\$ 186,705.03
		Benefits	\$ 69,156.60
Planning services for period of July 1, 2023 through June 30, 2024	6.1	Salaries	\$ 134,557.85
		Benefits	\$ 55,283.59
Public Works services for period of July 1, 2023 through June 30, 2024	6.1	Salaries	\$ 231,181.79
		Benefits	\$ 93,267.62
Subtotal - Salaries and Benefits for the period of July 1, 2023 through June 30, 2024 (Estimate)			\$ 1,320,142.11
Administration services for period of July 1, 2024 through December 31, 2024	6.1	Salaries	\$ 118,393.96
		Benefits	\$ 44,039.40
Finance services for period of July 1, 2024 through December 31, 2024	6.1	Salaries	\$ 50,878.08
		Benefits	\$ 19,199.86
Planning services for period of July 1, 2024 through December 31, 2024	6.1	Salaries	\$ 41,219.56
		Benefits	\$ 17,047.89
Public Works services for period of July 1, 2024 through December 31, 2024	6.1	Salaries	\$ 70,913.74
		Benefits	\$ 28,866.19
Subtotal - Salaries and Benefits for the period of July 1, 2024 through December 31, 2024 (Estimate)			\$ 390,558.68
Unassigned			\$ -
Total			\$ 4,024,471.50

Section 4: The following revenues are anticipated to be available to complete the project:

ARP/CSLFRF Funds \$4,024,471.50

Section 5: The Finance Director is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements, including payroll documentation and effort certifications, in accordance with 2 CFR 200.430 & 2 CFR 200.431 and the Town's Uniform Guidance Allowable Costs and Cost Principles Policy.

Section 6: The Finance Director is hereby directed to report the financial status of the project to the governing board on a monthly basis.

Section 7: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Director and to the Clerk of the Town Council.

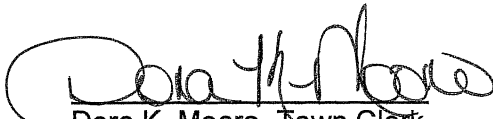
Section 8: This grant project ordinance expires on December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the Town, whichever occurs sooner.

Adopted this the 13th of June, 2024 by the Lewisville Town Council.

APPROVED: _____

Mike Horn, Mayor

ATTEST:


Dora K. Moore, Town Clerk

