



**City of Walhalla**  
**Fiscal Year 2025-2026**  
**Annual Budget**

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## FY 2025-2026 OVERVIEW

### REVENUES

<b>General Fund</b>	<b>\$6,375,750</b>
<b>Enterprise Fund</b>	<b>\$5,900,000</b>
<b>Special Revenue Fund</b>	<b>\$18,792,029</b>
<i>Hospitality Fund</i>	<i>\$700,000</i>
<i>Community Center</i>	<i>\$4,950,000</i>
<i>Police Station</i>	<i>\$3,750,000</i>
<i>American Rescue Plan</i>	<i>\$392,029</i>
<i>SCIIP Water and Sewer Project</i>	<i>\$9,000,000</i>
<b>Total Revenues</b>	<b>\$31,067,779</b>

### EXPENDITURES

<b>General Fund</b>	<b>\$6,375,750</b>
<i>Administration</i>	<i>\$678,420</i>
<i>Police</i>	<i>\$1,403,381</i>
<i>Sanitation</i>	<i>\$802,800</i>
<i>Streets and Facilities</i>	<i>\$1,326,650</i>
<i>Fire</i>	<i>\$1,129,350</i>
<i>Parks and Recreation</i>	<i>\$560,522</i>
<i>Court</i>	<i>\$86,651</i>
<i>Depot</i>	<i>\$9,000</i>
<i>Pool</i>	<i>\$9,000</i>
<i>Stumphouse Mountain Park</i>	<i>\$99,976</i>
<i>Retiree Healthcare</i>	<i>\$20,000</i>
<i>Capital Improvement</i>	<i>\$250,000</i>
<b>Enterprise Fund</b>	<b>\$5,900,000</b>
<i>Water Crew</i>	<i>\$2,998,347</i>
<i>Water Billing</i>	<i>\$351,457</i>
<i>Water Plant</i>	<i>\$2,359,141</i>
<i>Sewer</i>	<i>\$191,055</i>
<b>Special Revenue Fund</b>	<b>\$18,792,029</b>
<i>Community Center</i>	<i>\$4,950,000</i>
<i>Police Station</i>	<i>\$3,750,000</i>
<i>American Rescue Plan</i>	<i>\$392,029</i>
<i>Hospitality</i>	<i>\$700,000</i>
<i>SCIIP Water and Sewer Project</i>	<i>\$9,000,000</i>
<b>Total Expenditures</b>	<b>\$31,067,779</b>

# Financial Structure, Policy and Process

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## Financial Structure, Policy and Process

The City's budgetary fund structure is as follows:

### Governmental Funds

The City uses governmental funds to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. The focus of these funds is on how assets can readily be converted into cash flow (in and out), and what monies are left at year-end that will be available for spending in the next year. The governmental funds report using an accounting method called modified accrual accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined; and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for interest on general long-term debt which is recognized when due.

Property taxes, franchise fees, inter-governmental revenues, HTAX, ATAX, business licenses, grants, and other miscellaneous fees are susceptible to accrual. Property taxes and franchise fees are recognized as revenue in the fiscal year for which they are levied. Intergovernmental sources are recognized as revenue when the underlying eligibility requirements are met, and the resources become available. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. Other sources become measurable and available when cash is received by the City and are recognized as revenue at that time.

Budgeted governmental funds in the FY 25-26 budget include the following types:

The general fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This fund is always a major fund.

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

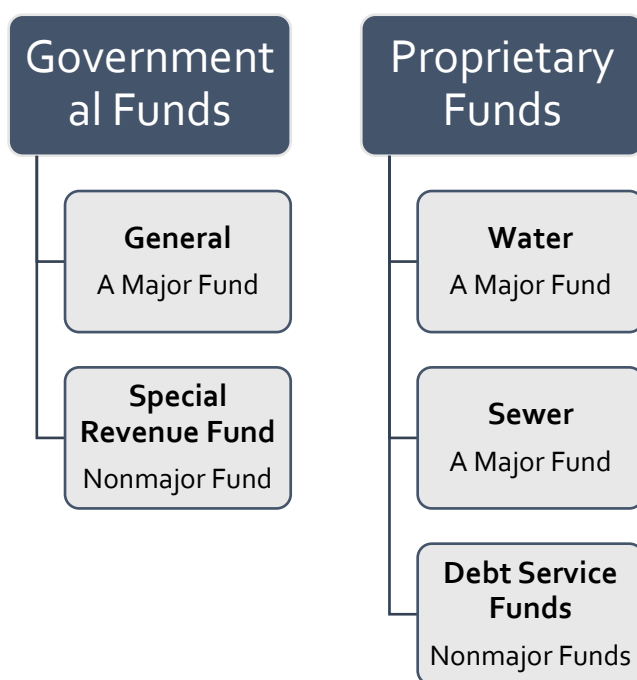
The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

## Proprietary Funds

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. Billed but uncollected water charges are accrued as receivables at year-end and are reported as revenues of the Enterprise Funds. These funds account for activities of the City similar to those found in the private sector, where cost recovery and the determination of net income is useful or necessary for sound fiscal management. The budget for enterprise funds are prepared on the accrual basis, except that depreciation and amortization is not budgeted.

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City uses an enterprise fund to account for its water and sewer operations.

The graphic overview of the City's budgetary fund structure for the appropriated funds is presented below.



The budget is prepared by fund, function and department. Debt service funds are strictly allocated for repayment of principal and interest on debt.

## Financial Policies and Goals

The annual operating budget is the vehicle through which City Council authorizes City government to fund operations during a specific fiscal year, for specific purposes; and which establishes the economic resources that are required to support these activities. The budget is a fiscal, planning and policy document, reflecting the allocation of limited revenues among diverse needs.

Eight financial policies and goals form the basis for the budgeting accounting, and financial reporting in City of Walhalla:

1. Debt Service for long-term obligations should not exceed 10-15% of the General Fund budget.
2. Maintain a balanced budget for the general fund, which is when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.
3. Department heads are accountable for the implementation of the departmental budget, so that the programs and objectives for which the budgets were authorized are accomplished, while ensuring budget expenditures stay within the prescribed appropriations.
4. The Capital Maintenance and Improvement Plan, which includes anticipated capital projects and related debt service and operating costs, should be updated annually.
5. The City will develop and implement a program to integrate performance measures and productivity indicators within the annual budget.
6. The City will maintain a safety and risk management program to protect employees and minimize financial exposure to the City.
7. The City shall adopt a policy of inventorying and assessing the condition of all major assets on an annual basis.
8. The Administrator may approve changes in a department budget from one line item to another in an amount up to and including \$10,000 at any one time; provided that the total department budget shall not increase, no new positions may be created, or capital expenses may be accomplished by such transfer without City Council approval. No transfer for any one type of good or service may be subdivided, split or stacked for purposes of evading this requirement. Aggregate transfers within the fiscal year within a department which exceed \$25,000 shall require City Council approval thereafter. All transfers shall be included in the "Administrator's Report" on City Council agendas for the Council's review.

## Budget Process and Calendar

The Administrator is to submit to City Council a statement describing the important features of the proposed budgets including all sources of anticipated revenue of the City and the tax revenue required to meet the financial requirements of the County. State law also dictates that before adoption of the budget, a public hearing must be held. The statute also prescribes that by July 1 of each year a balanced budget must be adopted for the upcoming fiscal year.



The City Administrator will distribute the budget packets to every department by February that includes a request for their operating budget and any new capital and personnel requested. All department heads are required to submit requests for appropriation to the City Administrator by the end of March. The Administrator uses these requests as the starting point for developing a proposed budget. Workshops are scheduled by the Finance Committee and City Council members to discuss the budget. At these meetings, questions may be asked of the department heads and in some instances, called upon to justify the amount requested. Council is required to hold a public hearing on the proposed budget and to adopt a final budget establishing the spending authority for the fiscal year and instructing the County Auditor the total millage to be levied. Due to local ordinance, adoption of the budget ordinance requires two readings of the budget annually. After adoption, the budget is prepared and distributed in written form.

### **Amendments & Legal Level of Budgetary Control**

Amending the operating and capital budget after final adoption would require two readings of a supplemental budget ordinance. Transfers from one line item to another within the budget can be accomplished as follows:

"The Administrator may approve changes in a department budget from one line item to another in an amount up to and including \$10,000 at any one time; provided, however, the total department budget shall not increase, no new positions may be created, or capital expenses, may be accomplished by such a transfer without City Council approval. No transfer for any one type of good or service may be subdivided, split or stacked for purposes of evading this requirement. Aggregate transfers within the fiscal year within a department which exceed \$25,000 shall require City Council approval thereafter. All transfers shall be included in the "Administrator's Report" section on City Council agenda for Council's review."

Changes to budgetary line items may be initiated by the affected department head or by the Finance Director/City Clerk or Administrator when the need becomes apparent. Details describing the amount and nature of the transfer are entered on a prescribed budget transfer form. After the department head signs the budget transfer form, it is then submitted to the Finance Director/City Clerk who reviews it for appropriateness and completeness. It is then forwarded to the City Administrator or the Finance Committee and City Council, as appropriate, for approval. Once the approved transfer form is received, it is entered into the general ledger as a budget transfer to the effected accounts to complete the process.

The budget process is designed to ensure that taxpayer dollars are efficiently and effectively utilized to fairly deliver essential governmental services. Through the budget, the City of Walhalla fulfills its vision to foster a vibrant, safe, affordable and loving community that offers a high quality of life for all.

## Fund Equity

In the fund financial statements, governmental funds report fund balances as follows:

Nonspendable – Amounts that are reported that inherently cannot be spent, such as resources that must be maintained intact based on legal or contractual requirement.

Restricted – Amounts that are limited in how they can be spent due to externally enforceable legal restrictions. They can be restricted by other governments through laws and regulations, grantors or contributors through agreements, creditors through debt covenants or other contracts, or enabling legislation that limits how a revenue can be used (i.e., hospitality tax for tourism related expenditures).

Committed – Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority, which in the case of the City of Walhalla would be an ordinance of City Council, prior to year-end.

Assigned – Amounts that are constrained, but not externally or by formal City Council action, as well as amounts determined by formal City Council action but after year end. These limitations would most likely come from the Finance Committee or the Administrator, but never taken to the full City Council for formal action. In addition, in all funds except the general fund, any remaining fund balance in excess of the categories mentioned above will automatically be reported as assigned fund balance.

Unassigned – If the general fund has resources in excess of the four categories above, that excess is considered unassigned. Note that only the general fund can have a positive unassigned fund balance.

## Financial Summaries

The general fund is what many think of, as the City's budget; however, the special revenue, debt service, capital projects and enterprise funds are important to the City's operations, as well.

## Budget Revenues

Budget preparations begin with revenue projections. Property tax revenues are projected based upon the total assessed value of property received from the Assessor's Office times the appropriate assessment ratio times the applicable millage rate times the projected collection rate, based upon historical averages. The remaining revenues are projected, based upon historical trend analysis, as well as, the informed, expert judgment of staff. Economic, political and legislative factors are considered with projecting all revenues.

The City Administrator estimates the revenues that will be available to spend for governmental functions. These estimates are primarily based on historical trends in revenue collection, adjusted for special situations that are likely to affect that revenue source.

**Exhibit 1: Overview Budgeted Revenues, Fiscal Year 2025-2026**

<b>Revenue</b>	<b>Projected</b>
Tax Income	\$1,662,600
Accommodations	\$117,150
Utility/Franchise Revenues	\$309,000
Permit Fees	\$10,000
Sanitation Revenues	\$1,000,000
Recreation Revenues	\$146,900
Park Revenues	\$155,750
Fines and Fees	\$72,000
Local Disbursement Option	\$3,000
Miscellaneous/Sale of Capital	\$499,350
C-Fund Appropriation	\$750,000
Grants	\$350,000
Transfers	\$1,300,000
<b>Total General Funds</b>	<b>\$6,375,750</b>
Water Sales/Tap Fees	\$5,365,000
Telecommunications	\$35,000
Grants	\$250,000
Sewer Fees	\$250,000
<b>Total Enterprise Funds</b>	<b>\$5,900,000</b>
Community Center	\$4,950,000
Police Station	\$3,750,000
Hospitality Fund	\$700,000
American Rescue Plan	\$392,029
SCIIP Project (Water and Sewer)	\$9,000,000
<b>Total Special Revenue Funds</b>	<b>\$18,792,029</b>

**Exhibit 2: Detailed Budgeted Revenues for FY 2025-2026**

General Fund	FY 22-23 Actual Revenues	FY 23-24 Actual Revenues	FY 24-25 Budgeted Revenues	FY 25-26 Projected Revenues
Property Taxes - Current	\$ 624,844.08	\$ 651,026.68	\$ 700,000.00	\$ 764,000.00
Property Taxes - Delinquent	\$ 30,464.28	\$ 39,681.95	\$ 30,000.00	\$ 30,000.00
Homestead Exemption Refund	\$ 57,147.72	\$ 56,182.56	\$ 55,000.00	\$ 65,000.00
Merchant's Inventory Refund	\$ 9,040.96	\$ 9,040.96	\$ 9,000.00	\$ 8,600.00
Vehicle Property Tax	\$ 154,156.81	\$ 144,311.69	\$ 140,000.00	\$ 170,000.00
Broker's Premium	\$ 11,271.39	\$ 3,315.00	\$ 10,000.00	\$ -
Business License	\$ 547,950.59	\$ 655,585.18	\$ 550,000.00	\$ 625,000.00
<b>Total Tax Income</b>	<b>\$ 1,434,875.83</b>	<b>\$ 1,559,144.02</b>	<b>\$ 1,494,000.00</b>	<b>\$ 1,662,600.00</b>
Accommodations Tax Rebate	\$ 10,297.98	\$ 8,687.06	\$ 10,000.00	\$ 10,000.00
SC Tax Rebates	\$ 95,430.64	\$ 101,432.12	\$ 100,000.00	\$ 102,000.00
TNC Account	\$ 59.14	\$ 125.00	\$ -	\$ 150.00
Accommodations Tax	\$ 5,138.83	\$ 6,156.88	\$ 5,000.00	\$ 5,000.00
<b>Total Accommodations</b>	<b>\$ 110,926.59</b>	<b>\$ 116,401.06</b>	<b>\$ 115,000.00</b>	<b>\$ 117,150.00</b>
<b>Oconee Fire Contract</b>	<b>\$ 300,000.00</b>	<b>\$ 550,000.00</b>	<b>\$ 550,000.00</b>	<b>\$ -</b>
Blue Ridge Electric	\$ 4,588.74	\$ 4,676.26	\$ 4,500.00	\$ 5,000.00
Duke Power	\$ 188,881.83	\$ 209,881.88	\$ 200,000.00	\$ 225,000.00
Fort Hill Natural Gas	\$ 58,995.72	\$ 52,059.65	\$ 65,000.00	\$ 60,000.00
SC Housing Authority	\$ 8,132.19	\$ 8,199.27	\$ 8,000.00	\$ 10,000.00
Bellsouth and AT&T Franchise	\$ 2,854.22	\$ 1,733.20	\$ 3,000.00	\$ 3,000.00
Northland Cable TV Franchise	\$ 5,479.68	\$ 4,092.29	\$ 5,000.00	\$ 6,000.00
<b>Total Utility Revenue</b>	<b>\$ 268,932.38</b>	<b>\$ 280,642.55</b>	<b>\$ 285,500.00</b>	<b>\$ 309,000.00</b>
Building Permits	\$ -	\$ 15,749.20	\$ 5,000.00	\$ 5,000.00
Zoning Permits	\$ 5,821.00	\$ 17,111.48	\$ 10,000.00	\$ 5,000.00
<b>Total Permit Revenue</b>	<b>\$ 5,821.00</b>	<b>\$ 32,860.68</b>	<b>\$ 15,000.00</b>	<b>\$ 10,000.00</b>
Inside City Sanitation	\$ 489,575.50	\$ 528,571.00	\$ 515,000.00	\$ 550,000.00
Recycling Revenue	\$ -	\$ -	\$ -	\$ -
Outside City Sanitation	\$ 347,623.90	\$ 377,096.00	\$ 360,000.00	\$ 450,000.00
<b>Total Sanitation Revenue</b>	<b>\$ 837,199.40</b>	<b>\$ 905,667.00</b>	<b>\$ 875,000.00</b>	<b>\$ 1,000,000.00</b>
Out of City Fees	\$ 27,960.80	\$ 25,325.00	\$ 30,000.00	\$ 20,000.00
Sponsorships	\$ 3,156.00	\$ 9,096.30	\$ 25,000.00	\$ 25,000.00
Oconee County Rec Donations	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Uniforms	\$ 31,571.95	\$ 32,908.90	\$ 50,000.00	\$ 35,000.00
Insurance Participants	\$ 560.00	\$ 30.00	\$ 100.00	\$ 150.00
In City Rec Fees	\$ 3,090.00	\$ 4,505.00	\$ 3,000.00	\$ 3,000.00
Tennis-Gym-Ball Rental	\$ -	\$ 245.00	\$ 250.00	\$ 250.00
Sponsorship Banners	\$ -	\$ -	\$ -	\$ 2,000.00
Fund Raisers Income	\$ -	\$ -	\$ -	\$ 10,000.00
Tournament Admissions	\$ -	\$ -	\$ -	\$ 1,500.00
<b>Total Rec Fees</b>	<b>\$ 116,338.75</b>	<b>\$ 122,110.20</b>	<b>\$ 158,350.00</b>	<b>\$ 146,900.00</b>

Tunnel Gate	\$ 78,875.25	\$ 111,668.63	\$ 150,000.00	\$ 100,000.00
Tunnel Shelter Rental	\$ 250.00	\$ 800.00	\$ 500.00	\$ 500.00
Stumphouse Park License	\$ -	\$ -	\$ 15,000.00	\$ 5,000.00
Depot Rental	\$ 35,364.00	\$ 33,784.00	\$ 25,000.00	\$ 25,000.00
Old St Johns	\$ 400.00	\$ 200.00	\$ 250.00	\$ 250.00
Special Event Fees	\$ -	\$ -	\$ -	\$ 25,000.00
<b>Total Park Revenue</b>	<b>\$ 114,889.25</b>	<b>\$ 146,452.63</b>	<b>\$ 190,750.00</b>	<b>\$ 155,750.00</b>

Traffic Fines	\$ 51,843.85	\$ 83,665.49	\$ 80,000.00	\$ 70,000.00
Fine Assessments	\$ 2,006.96	\$ (0.33)	\$ -	\$ -
Restitution	\$ 5,436.00	\$ 5,437.50	\$ -	\$ -
SC Collection Cost (3%)	\$ 698.31	\$ 1,636.83	\$ 500.00	\$ 2,000.00
SRO Walhalla High & Middle	\$ 74,990.84	\$ -	\$ -	\$ -
<b>Total Fines &amp; Fees</b>	<b>\$ 134,975.96</b>	<b>\$ 90,739.49</b>	<b>\$ 80,500.00</b>	<b>\$ 72,000.00</b>

<b>Local Option Disbursement</b>	<b>\$ (3,000.00)</b>	<b>\$ 3,150.00</b>	<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>
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Emergency Service Recovery	\$ 3,564.75	\$ 245.00	\$ 3,500.00	\$ -
Sale of Capital Assets	\$ -	\$ -	\$ 618,000.00	\$ 200,000.00
<b>Total Miscellaneous Income</b>	<b>\$ 3,564.75</b>	<b>\$ 3,500.00</b>	<b>\$ 621,500.00</b>	<b>\$ 200,000.00</b>

Property Rental	\$ 1,500.00	\$ 1,500.00	\$ 4,200.00	\$ 4,200.00
Miscellaneous Income	\$ 1,187,285.72	\$ 76,943.73	\$ 3,000.00	\$ 285,000.00
Copy/Report Fees	\$ 137.00	\$ 162.00	\$ 100.00	\$ 150.00
Bond/Capital Lease Proceed	\$ -	\$ 350,000.28	\$ -	\$ -
Salary Reimbursements	\$ 3,802.50	\$ 8,832.50	\$ -	\$ 10,000.00
<b>Total Miscellaneous Income</b>	<b>\$ 192,725.22</b>	<b>\$ 437,438.51</b>	<b>\$ 7,300.00</b>	<b>\$ 299,350.00</b>

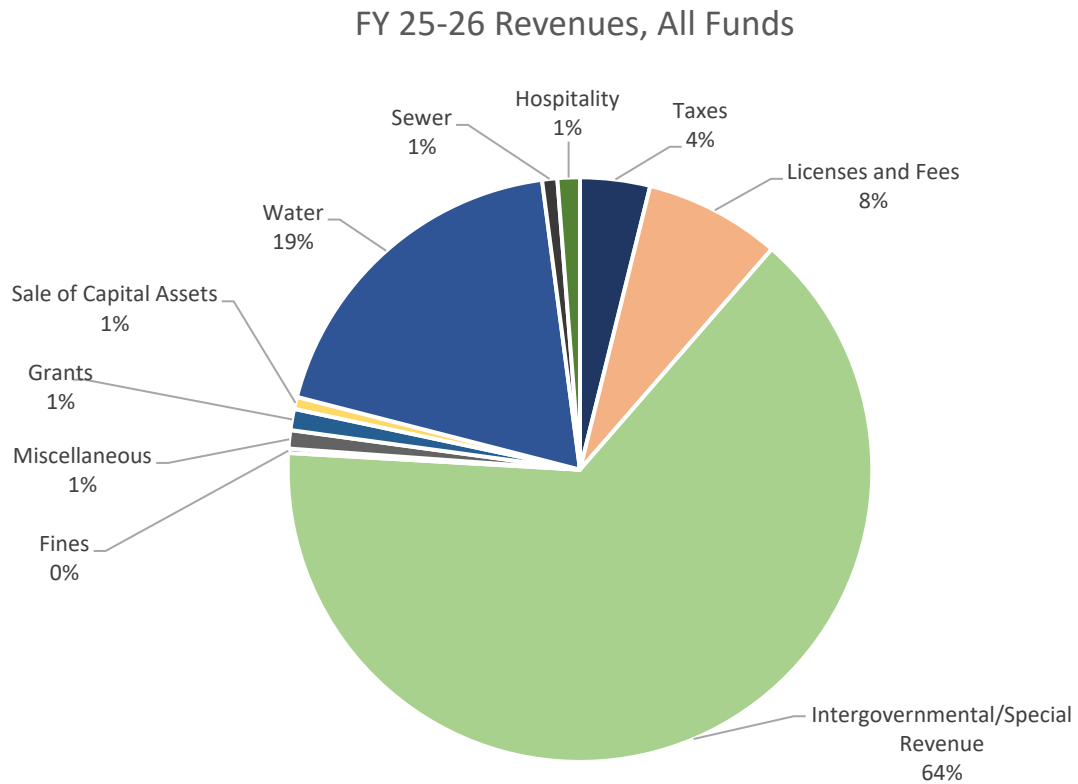
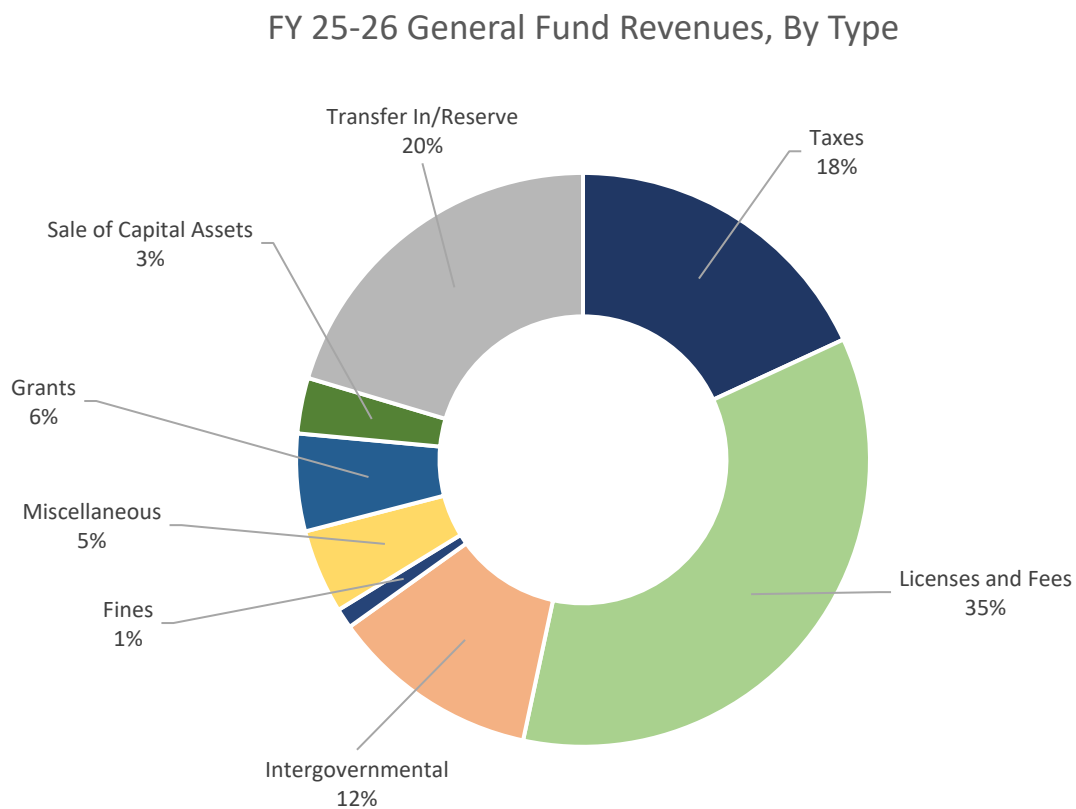
<b>Grants</b>	<b>\$ 34,507.75</b>	<b>\$ 44,096.20</b>	<b>\$ 350,000.00</b>	<b>\$ 350,000.00</b>
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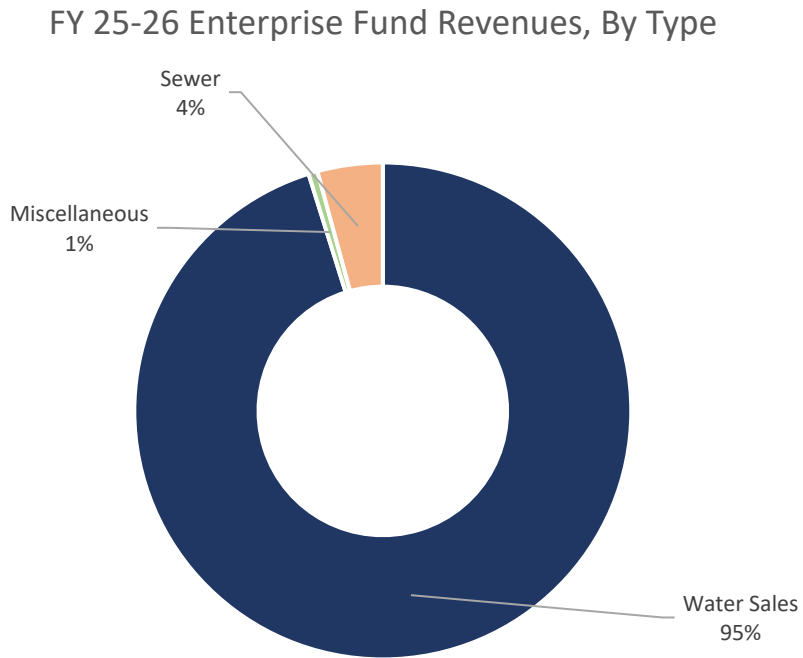
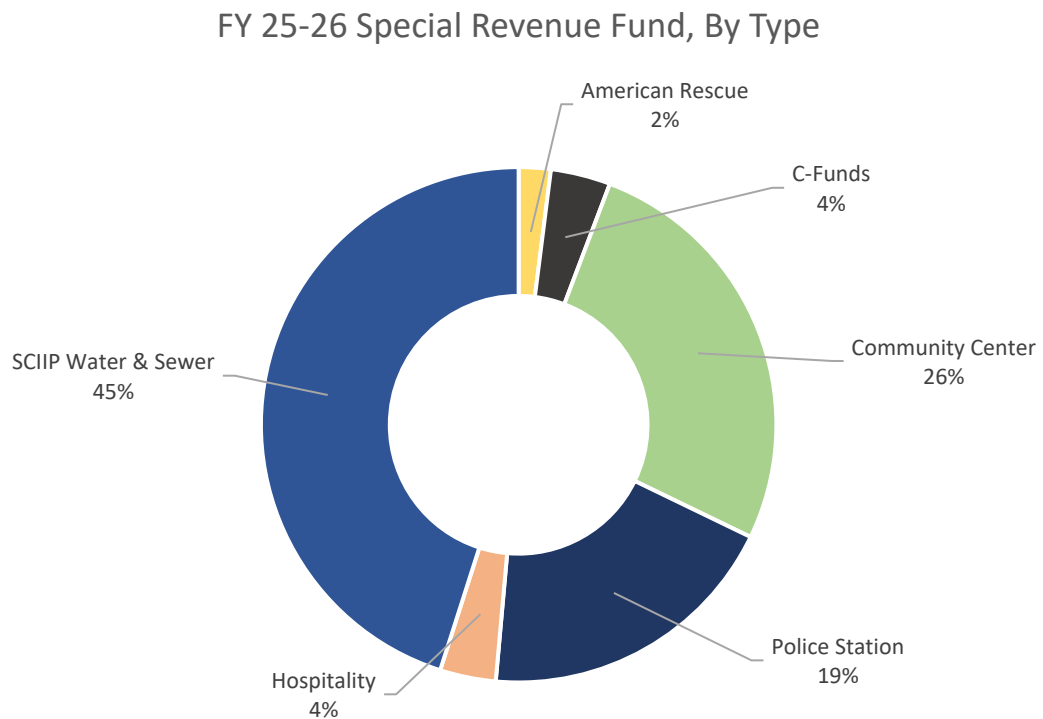
<b>C-Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000.00</b>	<b>\$ 750,000.00</b>
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Transfer from Enterprise Fund	\$ -	\$ 937,000.00	\$ 550,000.00	\$ 550,000.00
Transfer from HTAX			\$ 307,000.00	\$ 500,000.00
Transfer from Savings/CD	\$ -	\$ -	\$ -	\$ 250,000.00
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 937,000.00</b>	<b>\$ 857,000.00</b>	<b>\$ 1,300,000.00</b>

<b>Total General Fund Revenues</b>	<b>\$ 4,551,756.88</b>	<b>\$ 5,229,202.34</b>	<b>\$ 6,002,900.00</b>	<b>\$ 6,375,750.00</b>
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Enterprise Fund	FY 22-23 Actual Revenues	FY 23-24 Actual Revenues	FY 24-25 Budgeted Revenues	FY 25-26 Projected Revenues
Inside Water Sales	\$ 4,310,788.35	\$ 515,350.48	\$ 900,000.00	\$ 950,000.00
Water Tap Fees	\$ 188,715.00	\$ 18,370.00	\$ 20,000.00	\$ 15,000.00
Outside Water Sales	\$ -	\$ 3,839,593.89	\$ 3,850,000.00	\$ 4,200,000.00
Outside Water Tap Fees	\$ -	\$ 25,700.00	\$ 30,000.00	\$ 25,000.00
Fire Hydrant/Meters Used	\$ 65.00	\$ 280.00	\$ 500.00	\$ 250.00
Set Up Charges	\$ 16,393.80	\$ 2,415.00	\$ 5,000.00	\$ -
Service Charges	\$ -	\$ -	\$ 1,000.00	\$ -
Water Penalties	\$ 111,976.97	\$ 132,564.94	\$ 125,000.00	\$ 100,000.00
Reconnect Fees	\$ 41,085.00	\$ 63,595.00	\$ 55,000.00	\$ 68,750.00
Fire Sprinklers	\$ 6,153.50	\$ 6,014.50	\$ 6,000.00	\$ 6,000.00
Grants	\$ -	\$ 1,655,827.00	\$ -	\$ 250,000.00
<b>Total Water Revenues</b>	<b>\$ 4,675,177.62</b>	<b>\$ 6,259,710.81</b>	<b>\$ 4,992,500.00</b>	<b>\$ 5,615,000.00</b>
<b>Telecommunications</b>	<b>\$ 30,961.38</b>	<b>\$ 32,906.00</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>
Inside Sewer Fees	\$ 1,185,558.06	\$ 194,807.18	\$ 175,000.00	\$ 175,000.00
Outside Sewer Fees	\$ -	\$ 57,761.85	\$ 70,000.00	\$ 70,000.00
West Union Sewer Fees	\$ 43,003.70	\$ 5,045.60	\$ 5,000.00	\$ -
Sewer Taps	\$ -	\$ -	\$ 25,000.00	\$ 5,000.00
<b>Total Sewer Revenue</b>	<b>\$ 1,228,561.76</b>	<b>\$ 192,747.00</b>	<b>\$ 275,000.00</b>	<b>\$ 250,000.00</b>
<b>Total Enterprise Fund Revenues</b>	<b>\$ 5,934,700.76</b>	<b>\$ 6,485,363.81</b>	<b>\$ 5,302,500.00</b>	<b>\$ 5,900,000.00</b>

**Exhibit 3: Budgeted Revenue, All Sources****Exhibit 4: General Fund Revenues, By Type**

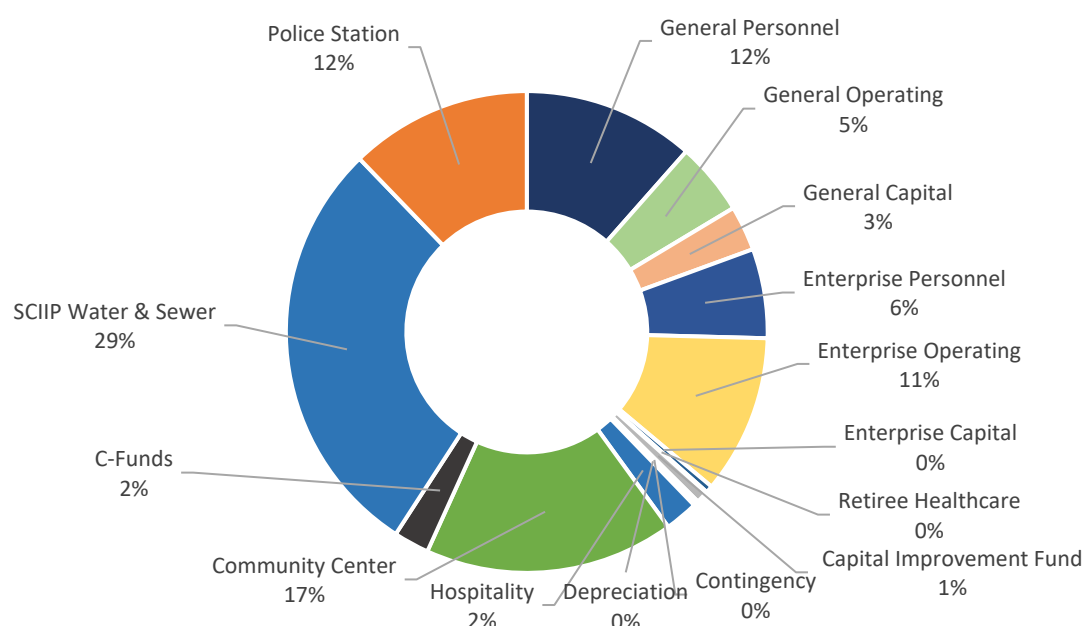
**Exhibit 5: Enterprise Fund Revenues, By Type****Exhibit 6: Special Revenue Funds, By Type**



## Budget Expenditures

### Exhibit 7: Budgeted Expenditures, By Type

FY 25-26 Budgeted Expenditures, By Type



## Capital and Debt

Governments plan for their capital needs in a different way than their operating needs. An operating budget lasts one year, but a capital budget is a commitment to a series of multi-year projects that may have a life span of fifty years or more. The City of Walhalla is committed to financing the infrastructure necessary to support private economic development, residential growth and the amenities necessary to offer citizens the recreational and cultural experiences they expect and demand.

Capital expenditures, which include property, equipment, and infrastructure assets (e.g., water lines, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$10,000 and an estimated useful life of three or more years. Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Land improvements 15 years  
 Buildings 20 to 30 years  
 Building improvements 15 years  
 Vehicles 3 to 7 years

Furniture and equipment 3 to 10 years  
 Machinery and equipment 5 to 10 years  
 Infrastructure 10 to 50 years

The Capital Maintenance and Improvement Plan is a subset of the Capital Projects Fund and associated debt service on long-term capital projects is provided for in the debt service funds.

Capital projects are defined as major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life. They are also called capital improvements. Paying for most capital items with current revenues would not be a prudent financial plan. Typically, local governments borrow to invest in long-lived assets, planning for the repayment of their debt in their annual operating budget. This is called debt service in government accounting and represents the portion of the operating budget that will go to finance current and previous borrowing.

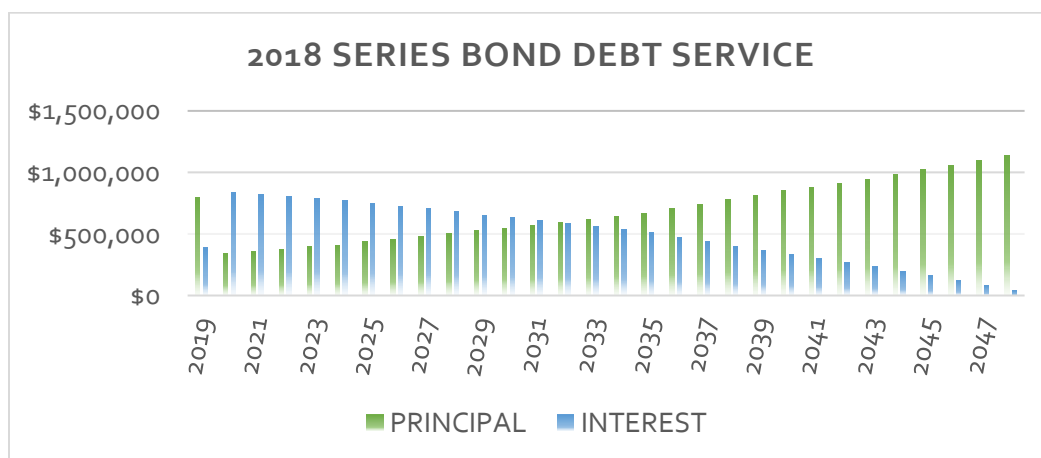
## Debt Management

The City of Walhalla's current indebtedness consists of a Water and Sewer System Revenue Bond and Lease Purchases. Each of these types of debt and any restrictions on their use are described below.

### 2018 Series Water and Sewer System Revenue Bond

Revenue bonds are issued for various revenue-producing projects, in this situation a water plant to treat and distribute water. The revenues derived from the constructed assets are pledged to pay debt service to secure the bond. This form of debt must be authorized by an ordinance passed by City Council. Conditions of this bond require certain funds, including contingency and depreciation, as well as a debt service coverage at 120%. The average annual payment is approximately \$1.2 million.

### Exhibit 8: 2018 Series Bond Debt Service



## Lease Purchases

The City of Walhalla currently has over \$1,500,000 in short term debt for various vehicles and equipment. The City is near the scheduled completion of one lease purchase, in the amount of +/- \$80,000, leaving over \$1,400,000 in short-term debt. The remaining debt relates to sanitation equipment and will be funded through sanitation revenues, a fire engine and track hoe for the water plant and crew.

### Exhibit 9: Current Lease Purchases, 2025

Issue Year	Amount Due/Borrowed	Payments	Term	Purpose
2021	\$79,966.55	\$26,428.57	7 Years	Leaf Truck, F-150, 2 Tacoma, F450, F550, 2 Kubota
2022	\$350,000.00	\$56,643.93	7 Years	Side Load Trash Truck
2023	\$350,000.00	\$59,335.53	7 Years	Front Load Trash Truck
2024	\$803,417.50	\$160,683.50	5 Years	Fire Engine
2025	\$228,744.63	\$45,748.93	5 Years	Track hoe

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# GENERAL FUND

The following functions fall under General Fund: Administration; Police; Sanitation; Street & Facilities; Fire; Parks, Recreation & Tourism; Court; Stumphouse Mountain Park; Depot; and Pool. Revenues are primarily derived from ad valorem property tax, business license, franchise and user fees.

**General Fund Revenue Reference** *(Brief description of the revenue categories that yield \$100,000 or more. Does not include the selling of capital assets or potential grant funding.)*

**Ad Valorem Tax (\$1,037,600)** – Frequently called property/vehicle tax or millage rate, this is a primary source of revenue for the General Fund. All taxable properties within the City limits are subject to this tax.

**Sanitation Collection Fees (\$1,000,000)** – Monthly fees charged by the City to residential and commercial properties for the collection of their solid waste.

**Business License (\$625,000)** – Fee charged to all businesses who operate within the City limits of Walhalla. Fees are based on the type of business plus the previous year's gross income.

**Payment from Enterprise Fund (\$550,000)** – A payment from the Enterprise Fund to the General Fund for administration, finance, human resources, facility maintenance, fleet management and other shared services.

**Transfer from Hospitality Tax Fund (\$500,000)** – A transfer from the Hospitality Tax Fund (HTAX) to the General Fund for recreational programming, park operations, event overtime expenses and other expenditures related to tourism.

**Park & Recreation Fees (\$302,650)** – Includes youth sport registrations, park admissions, park/facility rental fees and an appropriation from Oconee County to provide recreational opportunities to the unincorporated area.

**Franchise Fees (\$309,000)** – Fees collected from private utility providers doing business in Walhalla, including electricity and cable companies. Projections are generally based on trend and publicly available data.

**SC Sales Tax Rebates (\$102,000)** – Also known as the Local Government Fund. Revenue from seven tax sources: banks, beer, wine, gasoline, motor transport, alcohol (mini bottle) and income taxes, is collected by the state and the revenue local governments receive is based on 4.5 percent of the previous year's state general fund base revenue. County governments receive 83.278 percent of the LGF, and municipal governments 16.722 percent. The funds are distributed quarterly and are based on a per capita basis determined by the last official census.

## ADMINISTRATION

The Administration and Finance Department provides centralized oversight for all the City's operating functions and facilities and the policy-making work of City Council. Executive management, City Clerk, human resources, finance, public information, event coordination, planning and zoning functions are housed in this department. The City's outside legal counsel and all general fund insurance expenses are also funded through this department.

### Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$205,727.48	\$182,080.00	\$ 370,000.00	\$ 300,470.00	(18.79%)
Materials & Supplies	\$3,428.79	5,750.00	4,400.00	4,050.00	(7.95%)
Other Services	\$406,895.05	218,326.00	180,250.00	373,900.00	107.43%
Capital	-	-	-	-	-
<b>Total</b>	<b>\$616,051.32</b>	<b>\$406,156.00</b>	<b>\$ 554,650.00</b>	<b>\$ 678,420.00</b>	<b>22.3%</b>

## Notable Changes from the FY24-25 Budget

### Personnel

Administrative Assistant/Deputy City Clerk is responsible for business license, HTAX, ATAX, permit payments, City Council packets, etc. This change removes business license, HTAX and ATAX responsibilities from the billing staff, thereby reducing their workload. This position also trains to serve as back-up to the Finance Director, including payroll, accounts receivable and accounts payable. The FY 23 audit recommended a dedicated person to monitor compliance of business license, ATAX and HTAX.

### Operating

Increase in select line items, allocating all General Fund tort, property and vehicle insurance.

Joint lease purchase payment for capital benefiting sanitation, streets, water and sewer included in the Administration budget.

**Walhalla, South Carolina**  
**01 ADMINISTRATION (510)**  
**2025-2026 Budget**

Accounting Code		FY 2024 Approved	FY 2025 Approved	FY 2026 Request	FY 2026 Adopted
010-510-50100-50100	Salaries Wages	130,449.00	249,000.00	220,000.00	212,000.00
010-510-50100-50101	Contract Labor		20,000.00	20,000.00	-
010-510-50100-50103	Retirement	24,211.00	46,100.00	40,000.00	39,000.00
010-510-50100-50104	FICA	9,979.00	19,000.00	16,500.00	16,000.00
010-510-50100-50105	Workers Comp.	1,887.00	1,500.00	1,400.00	1,400.00
010-510-50100-50106	Health Insurance	14,804.00	33,500.00	31,600.00	31,245.00
010-510-50100-50107	Christmas Bonus	750.00	900.00	850.00	825.00
<b>Personnel Services</b>	<b>Personnel Services Total</b>	<b>182,080.00</b>	<b>370,000.00</b>	<b>330,350.00</b>	<b>300,470.00</b>
<b>Materials &amp; Supplies</b>	<b>Materials &amp; Supplies</b>				
010-510-50300-50210	Office Supplies	2,000.00	2,000.00	2,500.00	2,000.00
010-510-50300-50211	Postage	250.00	50.00	50.00	50.00
010-510-50300-50219	Gas & Oil	1,000.00	1,000.00	1,000.00	1,000.00
010-510-50300-50231	Materials and Supplies	2,500.00	1,300.00	1,500.00	1,000.00
010-510-50300-50271	Health Supplies		50.00	-	-
<b>Materials &amp; Supplies</b>	<b>Materials &amp; Supplies Total</b>	<b>5,750.00</b>	<b>4,400.00</b>	<b>5,050.00</b>	<b>4,050.00</b>
<b>Other Services</b>	<b>Other Services</b>				
010-510-50400-50172	Surety Bonds	785.00	1,500.00	1,250.00	1,250.00
010-510-50400-50244	Janitorial Services & Supplies	400.00	100.00	150.00	100.00
010-510-50400-50314	Dues & Licenses	5,000.00	12,000.00	12,000.00	12,000.00
010-510-50400-50315	Travel	2,500.00	1,000.00	500.00	500.00
010-510-50400-50316	Training	6,000.00	1,500.00	1,000.00	1,000.00
010-510-50400-50317	Vehicle Parts & Repairs	500.00	500.00	500.00	300.00
010-510-50400-50320	Electricity		-	-	-
010-510-50400-50321	Telephone	1,800.00	1,000.00	1,000.00	500.00
010-510-50400-50326	Equipment Maintenance	3,091.00	1,000.00	1,000.00	750.00
010-510-50400-50327	Leases & Service Contracts	114,000.00	25,000.00	60,000.00	60,000.00
010-510-50400-50328	Building Maintenance		3,500.00	20,000.00	3,500.00
010-510-50400-50336	Cell Phones	650.00	2,000.00	1,500.00	1,000.00
010-510-50400-50350	Meals		2,500.00	3,000.00	2,500.00
010-510-50400-50361	Advertising	700.00	2,500.00	1,000.00	1,000.00
010-510-50400-50365	Legal Fees	12,000.00	20,000.00	20,000.00	15,000.00
010-510-50400-50366	Audit Fees	15,000.00	15,000.00	15,000.00	15,000.00
010-510-50400-50367	Engineering Fees	-	5,000.00	10,000.00	-
010-510-50400-50xxx	Property Fees	2,200.00	3,500.00	3,500.00	3,500.00
010-510-50400-50369	Administration Cost		-	-	-
010-510-50400-50373	Tort/Liability	20,000.00	27,000.00	124,000.00	124,000.00
010-510-50400-50374	Property Ins.	-	750.00	23,000.00	23,000.00
010-510-50400-50375	Vehicle Insurance	900.00	1,400.00	57,000.00	57,000.00
010-510-50400-50376	Computer Services	10,000.00	17,000.00	20,000.00	20,000.00
010-510-50400-50370	Photocopier		5,000.00	5,000.00	3,500.00
010-510-50400-50399	Miscellaneous Expenses	9,000.00	15,000.00	10,000.00	5,000.00
010-510-50400-50388	Special Events		2,500.00	2,500.00	-
010-510-50400-50936	Tax Notices	1,600.00	1,500.00	1,500.00	750.00
010-510-50400-50937	Mayor & Council Expense	-	1,750.00	1,750.00	1,750.00
010-510-50400-50939	Emergency Fund	5,400.00	5,000.00	5,000.00	5,000.00
010-510-50400-50383	Bank Service Charges	5,000.00	5,000.00	5,000.00	2,000.00
010-510-50400-50944	Election Expense	1,800.00	750.00	2,000.00	2,000.00
010-510-50400-50940	Interest Expense		-	-	-
<b>Other Services</b>	<b>Other Services</b>	<b>218,326.00</b>	<b>180,250.00</b>	<b>420,150.00</b>	<b>373,900.00</b>
<b>Total Administration</b>	<b>Total Administration</b>	<b>406,156.00</b>	<b>554,650.00</b>	<b>755,550.00</b>	<b>678,420.00</b>

## POLICE

The Walhalla Police Department is committed to serving the City by enforcing the law, keeping the peace and protecting those who reside and visit Walhalla. In FY24, the Police Department increased their responsibility to oversee and manage the Stumphouse Mountain Park, including the funding of a Park Ranger position.

### Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
<b>Personnel</b>	\$ 1,163,334.38	\$ 1,279,664.00	\$ 1,308,500.00	\$ 1,219,381.00	(6.81%)
<b>Materials &amp; Supplies</b>	82,228.75	67,000.00	79,725.00	69,950.00	(12.2%)
<b>Other Services</b>	208,337.89	180,270.00	228,900.00	114,050.00	(50.2%)
<b>Capital</b>	5,791.32	-	7,500.00	-	(100%)
<b>Total</b>	\$ 1,459,692.34	\$ 1,526,934.00	\$ 1,624,625.00	\$ 1,403,381.00	(13.6%)

## Notable Changes from the FY24-25 Budget

### Personnel

Reduction of two positions due to hiring freeze.

### Operating

Allocation of tort, property and vehicle insurance to the Administration Department.



**Walhalla, South Carolina**  
**01 POLICE (520)**  
**2025-2026 Budget**

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
<b><u>Personnel Services</u></b>	<b>Personnel Services</b>					
10-520-50100-50100	Salaries Wages	761,091.55	818,458.00	845,000.00	800,000.00	768,000.00
10-520-50100-50102	Overtime	20,000.00	20,000.00	25,000.00	30,000.00	40,000.00
10-520-50100-50103	Retirement	145,453.30	172,860.00	178,500.00	177,000.00	162,000.00
10-520-50100-50104	FICA	58,223.50	62,612.00	65,000.00	64,000.00	58,750.00
10-520-50100-50105	Workers Comp.	39,062.14	42,149.00	43,500.00	39,000.00	37,500.00
10-520-50100-50106	Health Insurance	138,450.24	159,485.00	149,000.00	156,500.00	148,631.00
10-520-50100-50107	Christmas Bonus	2,200.00	2,300.00	2,500.00	2,500.00	4,500.00
10-520-50100-50113	Outside Event Pay			-		
10-520-50100-50170	Physicals	1,800.00	1,800.00	-		
<b>Personnel Services</b>	<b>Personnel Services Total</b>	<b>1,166,280.73</b>	<b>1,279,664.00</b>	<b>1,308,500.00</b>	<b>1,269,000.00</b>	<b>1,219,381.00</b>
<b><u>Materials &amp; Supplies</u></b>	<b>Materials &amp; Supplies</b>					
10-520-50300-50170	Physicals			1,000.00	900.00	750.00
10-520-50300-50172	Surety Bonds			-	-	-
10-520-50300-50196	Polygraph Testing	3,500.00	3,500.00	3,500.00	2,500.00	2,500.00
10-520-50300-50210	Office Supplies	4,000.00	4,000.00	3,500.00	3,325.00	3,000.00
10-520-50300-50211	Postage	200.00	200.00	225.00	200.00	200.00
10-520-50300-50218	Tires (Merged with Vehicle Repairs)	4,000.00	5,000.00	5,000.00	-	-
10-520-50300-50219	Gas & Oil	35,700.00	45,700.00	60,000.00	56,000.00	56,000.00
10-520-50300-50231	Materials and Supplies	3,500.00	4,000.00	4,000.00	3,500.00	3,500.00
10-520-50300-50244	Janitorial Supplies	3,500.00	4,000.00	3,000.00	3,500.00	3,500.00
10-520-50300-50271	Health Supplies	600.00	600.00	500.00	500.00	500.00
<b>Materials and Supplies</b>	<b>Materials &amp; Supplies Total</b>	<b>55,000.00</b>	<b>67,000.00</b>	<b>79,725.00</b>	<b>70,425.00</b>	<b>69,950.00</b>
<b><u>Other Services</u></b>	<b>Other Services</b>					
10-520-50400-50314	Dues & Licenses	500.00	2,500.00	2,000.00	2,000.00	2,000.00
10-520-50400-50315	Travel	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
10-520-50400-50316	Training	6,000.00	6,000.00	5,000.00	5,000.00	5,000.00
10-520-50400-50317	Vehicle Repairs and Tires	7,000.00	15,000.00	25,000.00	20,000.00	18,000.00
10-520-50400-50320	Electricity	7,500.00	5,000.00	5,000.00	5,000.00	5,000.00
10-520-50400-50321	Telephone	3,800.00	3,800.00	3,800.00	3,000.00	3,000.00
10-520-50400-50325	Natural Gas	600.00	600.00	600.00	600.00	500.00
10-520-50400-50327	Leases & Services Contracts	25,200.00	25,200.00	38,000.00	38,000.00	38,000.00
10-520-50400-50328	Building Main.	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-520-50400-50336	Cell Phones	3,000.00	8,000.00	8,500.00	8,500.00	8,500.00
10-520-50400-50337	Radio Main.	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
10-520-50400-50341	Uniforms	8,000.00	8,000.00	7,000.00	7,000.00	7,000.00
10-520-50400-50342	Police Foundation	-		-	-	-
10-520-50400-50343	Juvenile Detention	-	1,500.00	1,500.00	750.00	750.00
10-520-50400-50350	Meals			1,000.00	1,000.00	1,000.00
10-520-50400-50361	Advertising	2,000.00	2,000.00	2,000.00	1,800.00	1,800.00
10-520-50400-50373	Tort/Liability	45,000.00	62,000.00	80,000.00	-	-
10-520-50400-50374	Property Ins.	2,170.00	2,170.00	2,500.00	-	-
10-520-50400-50375	Vehicle Insurance	12,000.00	12,000.00	16,000.00	-	-
10-520-50400-50376	Computer Services	13,000.00	10,000.00	15,000.00	8,000.00	8,000.00
10-520-50400-50377	Canine Unit	3,500.00	4,000.00	4,000.00	4,000.00	4,000.00
10-520-50400-50380	Penalty			-	-	-
10-520-50400-50389	Grant Match	2,000.00	4,000.00	4,000.00	3,000.00	3,000.00
10-520-50400-50401	Purchase Stolen Items/Recovery			500.00	-	-
<b>Other Services</b>	<b>Other Services Total</b>	<b>149,770.00</b>	<b>180,270.00</b>	<b>228,900.00</b>	<b>116,150.00</b>	<b>114,050.00</b>
<b><u>Capital Outlay</u></b>	<b>Capital Outlay</b>					
010-520-50400-50885	Capital- Equipment			7,500.00	-	-
<b>Capital</b>	<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>7,500.00</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>Total Police</b>	<b>1,371,050.73</b>	<b>1,526,934.00</b>	<b>1,624,625.00</b>	<b>1,455,575.00</b>	<b>1,403,381.00</b>

## SANITATION

The Sanitation Department is responsible for collecting and disposing of solid waste and recycling materials for residential and commercial customers. Solid waste collection includes the removal of brush, leaves, cardboard and large items (furniture, appliances, electronics). The department is funded by monthly fees.

### Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
<b>Personnel</b>	\$ 655,604.13	\$ 770,275.00	\$ 454,300.00	\$ 435,200.00	(4.1%)
<b>Materials &amp; Supplies</b>	189,208.97	197,750.00	73,000.00	96,500.00	32.2%
<b>Other Services</b>	251,641.52	145,400.00	228,400.00	271,100.00	18.7%
<b>Capital</b>	52,929.72	50,000.00	-	-	-
<b>Total</b>	\$ 1,149,384.34	\$ 1,163,425	\$ 755,700.00	\$ 802,800.00	6.3%

### Notable Changes from the FY24-25 Budget

The Sanitation budget is completely funded by expected sanitation revenues.

#### Personnel

Reduction of one position due to hiring freeze.

#### Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

Electric expenses have been increased due to higher rates.

Vehicle repair and maintenance line items were increased for anticipated expenses.

Walhalla, South Carolina  
01 SANITATION/SOLID WASTE (530)  
2025-2026 Budget

Account Number	Item	FY 2023-2024 Approved	FY 2024-2025 Approved	FY 2025-2026 Request	FY 2025-2026 Adopted
<b><u>Personnel Services</u></b>	<b><u>Personnel Services</u></b>				
010-531-50100-50100	Salaries Wages	504,514.00	313,000.00	345,000.00	290,000.00
010-531-50100-50102	Overtime	15,000.00	10,000.00	10,000.00	10,000.00
010-531-50100-50103	Retirement	93,638.00	53,000.00	63,000.00	54,000.00
010-531-50100-50104	FICA	38,595.00	24,000.00	26,000.00	22,500.00
010-531-50100-50105	Workers Comp.	26,457.00	17,000.00	19,000.00	16,000.00
010-531-50100-50106	Health Insurance	89,871.00	36,000.00	45,500.00	40,000.00
010-531-50100-50107	Christmas Bonus	2,200.00	1,000.00	1,400.00	2,700.00
010-531-50100-50108	Unemployment		-		
010-530-50100-50170	Physicals		300.00		
<b>Personnel Services</b>	<b>Personnel Services</b>	<b>770,275.00</b>	<b>454,300.00</b>	<b>509,900.00</b>	<b>435,200.00</b>
<b><u>Materials and Supplies</u></b>	<b><u>Materials and Supplies</u></b>				
010-531-50300-50170	Physicals	300.00	500.00	-	-
010-531-50300-50210	Office Supplies	1,400.00	500.00	700.00	500.00
010-531-50300-50211	Postage	50.00	-	-	-
010-531-50300-50218	Tires (Merged with Vehicle Repairs)	33,000.00	-	-	-
010-531-50300-50219	Gas & Oil	137,000.00	50,000.00	90,000.00	70,000.00
010-531-50300-50231	Materials and Supplies	10,000.00	20,000.00	20,000.00	20,000.00
010-531-50300-50232	Tools	8,000.00	1,000.00	10,000.00	4,000.00
010-531-50300-50234	Gravel & Stone	3,000.00	500.00	1,500.00	1,500.00
010-531-50300-50235	Asphalt	3,000.00	-	-	-
010-531-50300-50271	Health Supplies	2,000.00	500.00	800.00	500.00
<b>Materials and Supplies</b>	<b>Materials and Supplies</b>	<b>197,750.00</b>	<b>73,000.00</b>	<b>123,000.00</b>	<b>96,500.00</b>
<b><u>Other Services</u></b>	<b><u>Other Services</u></b>				
010-531-50400-50244	Janitorial Supplies	1,500.00	250.00	250.00	250.00
010-531-50400-50314	Dues & Licenses	500.00	500.00	500.00	500.00
010-531-50400-50315	Travel	2,200.00	1,000.00	1,300.00	1,300.00
010-531-50400-50316	Training	1,200.00	500.00	1,000.00	1,000.00
010-531-50400-50317	Vehicle Repairs and Tires	40,000.00	40,000.00	85,000.00	75,000.00
010-531-50400-50320	Electricity	1,500.00	1,000.00	6,500.00	6,500.00
010-531-50400-50321	Telephone	1,500.00	1,500.00	1,500.00	1,000.00
010-531-50400-50322	Traffic Signals -Electricity	4,000.00	-	-	-
010-531-50400-50325	Natural Gas	3,000.00	3,000.00	3,500.00	3,000.00
010-531-50400-50326	Equipment Main.	16,000.00	15,000.00	54,900.00	40,000.00
010-531-50400-50327	Leases & Contracts	-	117,000.00	117,000.00	117,000.00
010-531-50400-50328	Building Main.	10,000.00	5,000.00	10,000.00	5,000.00
010-531-50400-50329	Grounds Main	10,000.00	2,500.00	2,500.00	2,500.00
010-531-50400-50330	Recycling	200.00	200.00	4,800.00	3,800.00
010-531-50400-50336	Cell Phones	1,200.00	1,000.00	1,200.00	1,000.00
010-531-50400-50337	Radio Main.	2,000.00	1,000.00	500.00	500.00
010-531-50400-50341	Uniforms	10,000.00	5,000.00	8,000.00	6,000.00
010-531-50400-50350	Meals		450.00	250.00	250.00
010-531-50400-50361	Advertising	1,300.00	-	500.00	500.00
010-531-50400-50373	Tort/Liability	4,800.00	1,500.00		-
010-531-50400-50374	Property Ins.	1,500.00	1,000.00		-
010-531-50400-50375	Vehicle Insurance	20,000.00	19,000.00		-
010-531-50400-50376	Computer Services	4,000.00	8,000.00	3,000.00	2,000.00
010-531-50400-50380	Penalty		-	-	-
010-531-50400-50389	Grant Match	4,000.00	4,000.00	4,000.00	4,000.00
010-531-50400-50399	Miscellaneous Expense		-	-	-
010-531-50400-50410	Electricity	5,000.00	-	-	-
010-531-50400-50881	Building & Fixed Assets		-	-	-
010-531-50400-50882	Furniture & Fixtures		-	-	-
<b>Other Services</b>	<b>Other Services</b>	<b>145,400.00</b>	<b>228,400.00</b>	<b>306,200.00</b>	<b>271,100.00</b>
<b><u>Capital Outlay</u></b>	<b><u>Capital Outlay</u></b>				
010-531-50500-50884	Capital-Vehicle		-		-
010-531-50500-50885	Capital-Equipment	50,000.00	-		
010-531-50500-50886	Capital-Miscellaneous		-		
<b>Capital</b>	<b>Capital</b>	<b>50,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sanitation/Solid Waste</b>	<b>Total Sanitation/Solid Waste</b>	<b>1,163,425.00</b>	<b>755,700.00</b>	<b>939,100.00</b>	<b>802,800.00</b>

## STREETS & FACILITIES

The Streets & Facilities Department is responsible for maintaining and improving City-owned and operated spaces. Duties include maintenance, repair and landscaping operations for City-owned and leased facilities; and assists with festivals and other City-sponsored events. This department is also responsible for the oversight of City infrastructure, including streets, sidewalks and rights-of-way, signage, street lighting on City-owned streets and recreational fields and pool.

### Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	-	-	\$ 522,750.00	\$ 395,000.00	(24.4%)
Materials & Supplies	-	-	55,000.00	48,250.00	(12.3%)
Other Services	-	-	120,500.00	133,400.00	10.7%
Capital	-	-	40,750.00	750,000.00	1,740.0%
<b>Total</b>	-	-	<b>\$ 738,500.00</b>	<b>\$ 1,326,650.00</b>	<b>79.6%</b>

### Notable Changes from the FY24-25 Budget

On January 2024, the Public Works department was split into Sanitation and Streets & Facilities. The budget has been divided and renamed to reflect this change.

#### Personnel

Reduction of two positions due to hiring freeze.

#### Operating

Electric expenses have been increased due to higher rates.

Allocation of tort, property and vehicle insurance to the Administration Department.

Capital expenses include the expenditure associated with paving work as part of C-Funds.

Walhalla, South Carolina  
01 STREETS AND FACILITIES (531)  
2025-2026 Budget

Account Number	Item	FY 2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
<b><u>Personnel Services</u></b>	<b><u>Personnel Services</u></b>				
010-531-50100-50100	Salaries Wages		346,000.00	325,000.00	257,000.00
010-531-50100-50102	Overtime		5,000.00	2,000.00	2,000.00
010-531-50100-50103	Retirement		64,000.00	60,000.00	48,000.00
010-531-50100-50104	FICA		26,500.00	25,000.00	20,000.00
010-531-50100-50105	Workers Comp.		12,000.00	16,000.00	13,500.00
010-531-50100-50106	Health Insurance		68,000.00	70,000.00	52,000.00
010-531-50100-50107	Christmas Bonus		1,250.00	1,250.00	2,500.00
010-531-50100-50108	Unemployment		-		
<b>Personnel Services</b>	<b>Personnel Services</b>	-	<b>522,750.00</b>	<b>343,850.00</b>	<b>395,000.00</b>
<b><u>Materials and Supplies</u></b>	<b><u>Materials and Supplies</u></b>				
010-531-50300-50170	Physicals		-	-	-
010-531-50300-50210	Office Supplies		500.00	250.00	250.00
010-531-50300-50211	Postage		-	-	-
010-531-50300-50218	Tires		-	-	-
010-531-50300-50219	Gas & Oil		30,000.00	30,000.00	30,000.00
010-531-50300-50231	Materials and Supplies		10,000.00	9,000.00	9,000.00
010-531-50300-50232	Tools		7,500.00	5,500.00	5,500.00
010-531-50300-50234	Gravel & Stone		3,000.00	1,500.00	1,500.00
010-531-50300-50235	Asphalt		3,000.00	1,500.00	1,500.00
010-531-50300-50271	Health Supplies		1,000.00	500.00	500.00
<b>Materials and Supplies</b>	<b>Materials and Supplies</b>		<b>55,000.00</b>	<b>48,250.00</b>	<b>48,250.00</b>
<b><u>Other Services</u></b>	<b><u>Other Services</u></b>				
010-531-50400-50244	Janitorial Supplies		500.00	250.00	250.00
010-531-50400-50314	Dues & Licenses		-		
010-531-50400-50315	Travel		1,000.00	1,000.00	1,000.00
010-531-50400-50316	Training		1,000.00	1,000.00	1,000.00
010-531-50400-50317	Vehicle Repairs		10,000.00	8,000.00	6,000.00
010-531-50400-50320	Electricity		-		
010-531-50400-50321	Telephone		1,500.00	1,500.00	1,000.00
010-531-50400-50322	Traffic Signals -Electricity		4,000.00	6,400.00	6,400.00
010-531-50400-50325	Natural Gas		-	-	-
010-531-50400-50326	Equipment Main.		10,000.00	9,000.00	9,000.00
010-531-50400-50327	Leases & Contracts		-	-	-
010-531-50400-50328	Building Main.		7,500.00	5,500.00	10,000.00
010-531-50400-50329	Grounds Main		16,000.00	17,000.00	20,000.00
010-531-50400-50330	Recycling		-	-	-
010-531-50400-50336	Cell Phones		1,250.00	1,250.00	1,000.00
010-531-50400-50337	Radio Main.		-	-	-
010-531-50400-50341	Uniforms		6,000.00	6,000.00	5,000.00
010-531-50400-50350	Meals		750.00	1,000.00	250.00
010-531-50400-50361	Advertising		250.00	250.00	250.00
010-531-50400-50373	Tort/Liability		5,000.00		-
010-531-50400-50374	Property Ins.		1,000.00		-
010-531-50400-50375	Vehicle Insurance		3,000.00		-
010-531-50400-50376	Computer Services		1,250.00	1,250.00	1,250.00
010-531-50400-50380	Penalty		-	-	-
010-531-50400-50389	Grant Match		4,000.00	2,000.00	2,000.00
010-531-50400-50399	Miscellaneous Expense		-	-	-
010-531-50400-50410	Electricity		-	-	-
010-531-50400-50412	Electricity-Christmas Lights		1,000.00	1,000.00	1,000.00
010-531-50400-50413	Electricity-Street Lights		45,000.00	68,000.00	68,000.00
010-531-50400-50881	Building & Fixed Assets		-	-	-
010-531-50400-50882	Furniture & Fixtures		-	-	-
<b>Other Services</b>	<b>Other Services</b>		<b>120,000.00</b>	<b>130,400.00</b>	<b>133,400.00</b>
<b><u>Capital Outlay</u></b>	<b><u>Capital Outlay</u></b>				
010-531-50500-50885	Capital-Equipment		40,750.00		
010-531-50500-50898	C-Funds Paving		400,000.00	750,000.00	750,000.00
<b>Capital</b>	<b>Capital</b>		<b>440,750.00</b>	<b>750,000.00</b>	<b>750,000.00</b>
<b>Total Streets &amp; Facilities</b>	<b>Total Streets &amp; Facilities</b>		<b>1,138,500.00</b>	<b>1,272,500.00</b>	<b>1,326,650.00</b>

## FIRE

The Walhalla Fire Department provides a team of highly trained, professional emergency service personnel to the citizens of Walhalla, as well as mutual aid to the surrounding fire districts. Services include fire suppression, motor vehicle collision response, rescue, fire cause determination, hazardous material incident mitigation, fire and life safety education and fire prevention activities. The Department has earned and maintains BLS certification through SC. Code enforcement and fire marshal services are also housed within the Fire Department.

### Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
<b>Personnel</b>	\$ 448,872.86	\$ 699,034.00	\$ 796,500.00	\$ 794,750.00	(0.22%)
<b>Materials &amp; Supplies</b>	38,606.20	55,050.00	54,050.00	28,850.00	(46.6%)
<b>Other Services</b>	72,680.27	100,750.00	155,250.00	150,750.00	(2.9%)
<b>Capital</b>	11,000.00	-	250,000.00	200,000.00	(20%)
<b>Total</b>	\$ 571,159.33	\$ 854,834.00	\$ 1,250,800.00	\$1,129,350.00	(9.7%)

### Notable Changes from the FY24-25 Budget

Beginning July 1, 2025, Oconee County will be responsible for the unincorporated Walhalla Fire District, with Walhalla Fire continuing to provide mutual aid, as needed.

Two full-time fighters are partially funded through an appropriation by Oconee County of \$70,000 with a \$30,000 match from the City, located in the salaries line item for the FY25-26.

#### Personnel

All full-time positions remain. The one part-time position to assist with office and grant management has become a full-time position with the added duties of code enforcement.

#### Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

Inclusion of funding for bunker gear replacement and a new fire engine.



**Walhalla, South Carolina**  
**01 FIRE (540)**  
**2025-2026 Budget**

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
<b><u>Personnel Services</u></b>	<b><u>Personnel Services</u></b>				
010-540-50100-50100	Salaries Wages	453,400.00	530,000.00	546,000.00	530,000.00
010-540-50100-50102	Overtime	15,000.00	8,500.00	10,000.00	10,000.00
010-540-50100-50103	Retirement	95,069.00	110,500.00	113,000.00	110,000.00
010-540-50100-50104	FICA	34,685.00	40,500.00	41,750.00	40,750.00
010-540-50100-50105	Workers Comp.	18,363.00	20,500.00	21,000.00	20,500.00
010-540-50100-50106	Health Insurance	81,017.00	84,000.00	79,250.00	80,000.00
010-540-50100-50107	Christmas Bonus	1,500.00	1,500.00	1,750.00	3,500.00
010-540-50100-50108	Unemployment				
010-540-50100-50100	Physicals		1,000.00		
<b>Personal Services</b>	<b>Personal Services</b>	<b>699,034.00</b>	<b>796,500.00</b>	<b>812,750.00</b>	<b>794,750.00</b>
<b><u>Materials and Supplies</u></b>	<b><u>Materials and Supplies</u></b>				
010-540-50300-50110	Volunteer Fireman	8,000.00	10,000.00	10,000.00	
010-540-50300-50210	Office Supplies	5,000.00	2,000.00	3,000.00	1,500.00
010-540-50300-50211	Postage	50.00	50.00	50.00	50.00
010-540-50300-50218	Tires (Merged with Vehicle Repairs)	6,000.00	-	-	-
010-540-50300-50219	Gas & Oil	20,000.00	26,000.00	26,000.00	13,000.00
010-540-50300-50231	Materials and Supplies	1,000.00	1,000.00	1,000.00	500.00
010-540-50300-50244	Janitorial Supplies	3,000.00	3,000.00	5,000.00	1,800.00
010-540-50300-50271	Health Supplies & Resources	12,000.00	12,000.00	18,000.00	12,000.00
<b>Materials &amp; Supplies</b>	<b>Materials &amp; Supplies</b>	<b>55,050.00</b>	<b>54,050.00</b>	<b>63,050.00</b>	<b>28,850.00</b>
<b><u>Other Services</u></b>	<b><u>Other Services</u></b>				
010-540-50400-50314	Dues & Licenses	8,000.00	11,400.00	12,000.00	12,000.00
010-540-50400-50315	Travel	3,000.00	5,000.00	5,000.00	1,500.00
010-540-50400-50316	Training	7,500.00	7,500.00	7,500.00	3,000.00
010-540-50400-50317	Vehicle Repairs and Tires	10,000.00	22,000.00	25,000.00	18,000.00
010-540-50400-50318	Fire Prevention	3,000.00	3,000.00	3,000.00	2,000.00
010-540-50400-50320	Electricity	7,000.00	10,000.00	10,000.00	10,000.00
010-540-50400-50321	Telephone	1,500.00	1,500.00	1,500.00	2,000.00
010-540-50400-50325	Natural Gas	1,000.00	1,000.00	1,000.00	2,000.00
010-540-50400-50326	Equipment Main.	10,000.00	20,000.00	25,000.00	15,000.00
010-540-50400-50327	Leases & Contracts	-	-	-	-
010-540-50400-50328	Building Main.	8,000.00	15,000.00	15,000.00	5,000.00
010-540-50400-50329	Grounds Main	350.00	350.00	250.00	250.00
010-540-50400-50336	Cell Phones	3,100.00	4,000.00	5,000.00	5,000.00
010-540-50400-50337	Radio Main.	8,000.00	10,000.00	15,000.00	8,000.00
010-540-50400-50341	Uniforms	8,500.00	10,000.00	15,000.00	10,000.00
010-540-50400-50350	Meals		2,000.00	3,000.00	1,500.00
010-540-50400-50361	Advertising	300.00	500.00	500.00	500.00
010-540-50400-50373	Tort/Liability	5,000.00	7,500.00	7,500.00	
010-540-50400-50374	Property Ins.	2,500.00	3,200.00	3,200.00	
010-540-50400-50375	Vehicle Insurance	9,000.00	10,300.00	10,300.00	
010-540-50400-50380	Penalty			-	-
010-540-50400-50376	Computer Services			-	-
010-540-50400-50370	Copier Lease/Charges		1,000.00	-	-
010-540-50400-50389	Grant Match	5,000.00	10,000.00	15,000.00	10,000.00
010-540-50400-50946	Emergency Recovery			-	-
<b>Other Services</b>	<b>Other Services</b>	<b>100,750.00</b>	<b>155,250.00</b>	<b>179,750.00</b>	<b>105,750.00</b>
<b><u>Capitol Outlay</u></b>	<b><u>Capitol Outlay</u></b>				
010-540-50500-50884	Capital-Vehicle		200,000.00		200,000.00
010-540-50500-50884	Capital-Equipment		50,000.00	30,000.00	
010-540-50500-50884	Capital-Miscellaneous			25,000.00	
010-540-50500-50884	Capital- Facility			26,000.00	
<b>Capital</b>	<b>Capital</b>	<b>-</b>	<b>250,000.00</b>	<b>81,000.00</b>	<b>200,000.00</b>
<b>Total Fire</b>	<b>Total Fire</b>	<b>854,834.00</b>	<b>1,255,800.00</b>	<b>1,136,550.00</b>	<b>1,129,350.00</b>

## PARKS, RECREATION & TOURISM

The Parks, Recreation & Tourism (PRT) is responsible for park management, youth sports, recreational opportunities for citizens and the surrounding community and City tourism. City parks include Sertoma Fields, Memorial Field, City Park with pool, Kaufmann Square, Owens Park, Wanderweg Greenway and the soon to be constructed Community Center.

### Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
<b>Personnel</b>	\$ 166,568.83	\$ 262,448.00	\$ 354,000.00	\$ 319,422.00	(9.8%)
<b>Materials &amp; Supplies</b>	3,952.56	8,750.00	6,250.00	6,250.00	-
<b>Other Services</b>	99,996.84	221,035.00	190,050.00	234,850.00	23.6%
<b>Capital</b>	22,000.00	-	30,000.00	-	(100.0%)
<b>Total</b>	<u>\$ 292,518.23</u>	<u>\$ 492,233.00</u>	<u>\$ 580,300.00</u>	<u>\$ 560,522.00</u>	<u>(3.4%)</u>

### Notable Changes from the FY24-25 Budget

The FY 25-26 expenditures are fully funded by the projected Park and Recreation revenues, sponsorships/donations and HTAX.

#### Personnel

Reduction of two full-time and one part-time positions due to hiring freeze.

#### Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

Game official and electricity line items were adjusted to reflect the increase in expenses.



Walhalla, South Carolina  
01 PARKS AND RECREATION (550)  
2025-2026 Budget

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
010-550-50100-50100	Salaries Wages	195,800.00	260,000.00	284,500.00	232,922.00
010-550-50100-50102	Overtime	2,500.00	1,000.00	1,000.00	1,000.00
010-550-50100-50103	Retirement	25,918.00	40,500.00	48,500.00	39,500.00
010-550-50100-50104	FICA	14,979.00	20,500.00	22,000.00	18,250.00
010-550-50100-50105	Workers Comp.	4,445.00	6,000.00	7,550.00	5,500.00
010-550-50100-50106	Health Insurance	17,606.00	25,000.00	27,000.00	20,500.00
010-550-50100-50107	Christmas Bonus	1,200.00	1,000.00	1,500.00	1,750.00
010-550-50100-50108	Unemployment		-		
<b>Personnel Services</b>	<b>Personnel Services</b>	<b>262,448.00</b>	<b>354,000.00</b>	<b>392,050.00</b>	<b>319,422.00</b>
<b><u>Materials and Supplies</u></b>	<b><u>Materials and Supplies</u></b>				
010-550-50300-50210	Office Supplies	400.00	250.00	1,200.00	250.00
010-550-50300-50211	Postage	50.00	-	-	-
010-550-50300-50218	Tires (Merged with Vehicle Repairs)	800.00	-	-	-
010-550-50300-50219	Gas & Oil	4,500.00	4,000.00	4,000.00	4,000.00
010-550-50300-50231	Materials and Supplies	1,500.00	2,000.00	3,500.00	2,000.00
010-550-50300-50234	Gravel & Stone	1,000.00	-	-	-
010-550-50300-50248	Credit Card Service Charges	300.00	-	-	-
010-550-50300-50271	Health Supplies	200.00	-	-	
<b>Material and Supplies</b>	<b>Material and Supplies</b>	<b>8,750.00</b>	<b>6,250.00</b>	<b>8,700.00</b>	<b>6,250.00</b>
<b><u>Other Services</u></b>	<b><u>Other Services</u></b>				
010-550-50400-50172	Surety Bonds	135.00	150.00	-	150.00
010-550-50400-50244	Janitorial Services & Supplies	1,200.00	750.00	1,000.00	500.00
010-550-50400-50314	Dues & Licenses	3,500.00	2,000.00	3,500.00	3,000.00
010-550-50400-50315	Travel	6,000.00	1,000.00	4,500.00	1,000.00
010-550-50400-50316	Training	500.00	500.00	4,500.00	1,000.00
010-550-50400-50317	Vehicle Repairs and Tires	500.00	500.00	1,000.00	500.00
010-550-50400-50320	Electricity		-	-	-
010-550-50400-50321	Telephone	900.00	1,000.00	2,000.00	1,750.00
010-550-50400-50325	Natural Gas	4,500.00	2,500.00	3,000.00	5,000.00
010-550-50400-50326	Equipment Main.	1,500.00	1,000.00	2,000.00	1,000.00
010-550-50400-50327	Lease and Service Contracts	-	2,500.00	7,000.00	7,000.00
010-550-50400-50328	Building Main.	4,000.00	2,000.00	9,500.00	4,000.00
010-550-50400-50329	Grounds Main	10,000.00	5,000.00	20,000.00	8,000.00
010-550-50400-50336	Cell Phones	700.00	500.00	2,600.00	1,000.00
010-550-50400-50339	Oconee County Rec. Funds	50,000.00	50,000.00	50,000.00	50,000.00
010-550-50400-50349	Game Officials	28,000.00	30,000.00	68,000.00	50,000.00
010-550-50400-50350	Meals		-		
010-550-50400-50352	Senior Citizens		-	1,000.00	-
010-550-50400-50361	Advertising	200.00	250.00	500.00	250.00
010-550-50400-50362	Sponsor Banner	400.00	1,000.00	2,000.00	1,000.00
010-550-50400-50373	Tort/Liability	1,900.00	2,700.00	2,500.00	
010-550-50400-50374	Property Ins.	6,500.00	8,100.00	10,000.00	
010-550-50400-50375	Vehicle Insurance	1,600.00	1,600.00	1,600.00	
010-550-50400-50376	Computer Services	1,000.00	1,000.00	2,500.00	1,000.00
010-550-50400-50380	Penalty		-	-	-
010-550-50400-50381	Refund Issued		-		
010-550-50400-50388	Special Events		-	3,000.00	3,000.00
010-550-50400-50389	Grant		5,000.00	10,000.00	10,000.00
010-550-50400-50399	Miscellaneous Expense		250.00	250.00	250.00
010-550-50400-50414	Electricity-Ballfields	17,000.00	18,000.00	20,000.00	18,500.00
010-550-50400-50415	Electricity-Tennis ct.	1,000.00	750.00	900.00	800.00
010-550-50400-50416	Electricity- Gym	9,000.00	7,000.00	12,000.00	11,000.00
010-550-50400-50883	Sports Equipment	30,000.00	10,000.00	15,000.00	12,000.00
010-550-50400-50887	Uniforms Sports	35,000.00	35,000.00	45,000.00	35,000.00
010-550-50400-50888	Insurance-Sports	6,000.00	-	2,000.00	150.00
010-550-50400-50999	Concessions			8,000.00	8,000.00
<b>Other Services Total</b>	<b>Other Services Total</b>	<b>221,035.00</b>	<b>190,050.00</b>	<b>314,850.00</b>	<b>234,850.00</b>
<b><u>Capital Outlay</u></b>	<b><u>Capital Outlay</u></b>				
010-550-50500-50885	Capital - Equipment		30,000.00		
010-550-50500-50945	Chicopee Ballfield	-	-	-	-
<b>Capital</b>	<b>Capital</b>	<b>-</b>	<b>30,000.00</b>	<b>-</b>	<b>-</b>
<b>Total Parks &amp; Recreation</b>	<b>Total Parks &amp; Recreation</b>	<b>492,233.00</b>	<b>580,300.00</b>	<b>715,600.00</b>	<b>560,522.00</b>

## COURT

The Municipal Court is responsible for trying all cases arising due to violating city ordinances and other powers and authority in criminal cases made under state law and conferred upon magistrates.

### Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
<b>Personnel</b>	\$ 68,552.94	\$ 62,788.00	\$ 81,000.00	\$ 78,251.00	(3.4%)
<b>Materials &amp; Supplies</b>	9,979.96	9,700.00	12,000.00	8,400.00	(30.0%)
<b>Other Services</b>	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-
<b>Total</b>	<u>\$ 78,532.90</u>	<u>\$ 72,488.00</u>	<u>\$ 93,000.00</u>	<u>\$ 86,651.00</u>	<u>(6.8%)</u>

## Notable Changes from the FY24-25 Budget

Approximately 80% of the budget is funded by projected court (fines and fees) revenue.

### Personnel

Reduction of one part-time position for an Associate Judge due to hiring freeze.

### Operating

The leases & contracts line item decreased to reflect a prepayment of annual expenses.

Walhalla, South Carolina  
01 COURT (558)  
2025-2026 Budget

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
<b><u>Personnel Services</u></b>	<b><u>Personnel Services</u></b>				
010-558-50100-50100	Salaries Wages	47,200.00	62,000.00	64,000.00	59,000.00
010-558-50100-50102	Overtime	-	-	-	-
010-558-50100-50103	Retirement	5,791.00	7,500.00	7,800.00	7,375.00
010-558-50100-50104	FICA	3,611.00	4,540.00	4,700.00	4,510.00
010-558-50100-50105	Workers Comp.	267.00	500.00	350.00	335.00
010-558-50100-50106	Health Insurance	5,869.00	6,360.00	5,950.00	6,831.00
010-558-50100-50107	Christmas Bonus	50.00	100.00	150.00	200.00
010-558-50100-50108	Unemployment				
010-558-50100-50169	Jury Pay				
<b>Personnel Services</b>	<b>Personnel Services</b>	<b>62,788.00</b>	<b>81,000.00</b>	<b>82,950.00</b>	<b>78,251.00</b>
<b><u>Materials and Supplies</u></b>	<b><u>Materials and Supplies</u></b>				
010-558-50300-50210	Office Supplies	4,500.00	3,000.00	2,000.00	2,000.00
010-558-50300-50315	Travel	500.00	250.00	500.00	400.00
010-558-50300-50316	Training	500.00	250.00	500.00	500.00
010-558-50300-50327	Leases and Contracts	3,700.00	8,000.00	8,000.00	5,000.00
010-558-50300-50	Restitution Paid	500.00	500.00	500.00	500.00
<b>Material and Supplies</b>	<b>Material and Supplies</b>	<b>9,700.00</b>	<b>12,000.00</b>	<b>11,500.00</b>	<b>8,400.00</b>
<b>Total Court</b>	<b>Total Court</b>	<b>72,488.00</b>	<b>93,000.00</b>	<b>94,450.00</b>	<b>86,651.00</b>

## GENERAL PROPERTIES (POOL, DEPOT, STUMPHOUSE MOUNTAIN PARK)

The following General Properties are General Fund expenses that fall outside a specific department operating budgets and include the Depot at Kaufmann Square, the City Pool and Stumphouse Mountain Park.

### Total Expenditures, Pool

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	-	-	-	-	-
Materials & Supplies	10,320.25	12,500.00	14,500.00	9,000.00	(50.0%)
Other Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 10,320.25</b>	<b>\$ 12,500.00</b>	<b>\$ 14,500.00</b>	<b>\$ 9,000.00</b>	<b>(37.9%)</b>

### Notable Changes from the FY24-25 Budget

The Pool budget is completely funded by HTAX.

#### Personnel

None

#### Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

#### Walhalla, South Carolina

#### 17 POOL (551)

#### 2025-2026 Budget

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
017-551-50300-50231	Materials & Supplies	-	2,500.00	2,000.00	2,000.00	
017-551-50300-50391	Pool Chemicals	-				
017-551-50400-50314	Dues & Licenses	300.00	250.00	250.00	250.00	
017-551-50400-50320	Electricity	6,200.00	5,000.00	5,000.00	5,000.00	
017-551-50400-50321	Telephone	800.00	1,000.00	1,000.00	1,000.00	
017-551-50400-50328	Building Maintenance	500.00	750.00	750.00	750.00	
017-551-50400-50373	Tort Liability	3,300.00	3,000.00	-	-	
017-551-50400-50374	Property Insurance	1,400.00	2,000.00	-	-	
<b>Total Pool</b>		<b>12,500.00</b>	<b>14,500.00</b>	<b>9,000.00</b>	<b>9,000.00</b>	

## Total Expenditures, Depot

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	-	-	-	-	-
Materials & Supplies	14,066.31	12,875.00	18,000.00	9,000.00	(50.0%)
Other Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 14,066.31</b>	<b>\$ 12,875.00</b>	<b>\$ 18,000.00</b>	<b>\$ 9,000.00</b>	<b>(50.0%)</b>

## Notable Changes from the FY24-25 Budget

The Depot budget is completely funded by HTAX.

### Personnel

None

### Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

### Walhalla, South Carolina 01 DEPOT (555) 2025-2026 Budget

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
010-555-50100-50101	Contract Labor	5,000.00	5,000.00	-	-	
010-555-50300-50244	Janitorial Supplies	350.00	250.00	250.00	250.00	
010-555-50400-50320	Electricity	4,000.00	5,000.00	5,000.00	5,000.00	
010-555-50400-50325	Natural Gas	1,100.00	1,000.00	1,000.00	1,000.00	
010-555-50400-50328	Building Maintenance	1,000.00	3,500.00	2,000.00	2,000.00	
010-555-50400-50329	Grounds Maintenance	300.00	1,000.00	500.00	500.00	
010-555-50400-50374	Property Insurance	1,000.00	2,000.00	-	-	
010-555-50400-50399	Miscellaneous	125.00	250.00	250.00	250.00	
<b>Depot</b>	<b>Total Depot</b>	<b>12,875.00</b>	<b>18,000.00</b>	<b>9,000.00</b>	<b>9,000.00</b>	

### Total Expenditures, Stumphouse Mountain Park (SMP)

	<b>Actual FY23</b>	<b>Budgeted FY24</b>	<b>Budgeted FY25</b>	<b>Recommended FY26</b>	<b>Change from FY25</b>
<b>Personnel</b>	\$ 12,831.00	\$ 23,000.00	\$ 78,575.00	\$ 78,651.00	0.09%
<b>Materials &amp; Supplies</b>	32,256.92	5,200.00	22,500.00	13,275.00	(41.0%)
<b>Other Services</b>	139,398.83	822,234.00	17,875.00	8,050.00	(54.9%)
<b>Capital</b>	-	-	2,000.00	-	(100.0%)
<b>Total</b>	<u>\$ 184,486.75</u>	<u>\$ 850,434.00</u>	<u>\$ 120,950.00</u>	<u>\$ 99,976.00</u>	<u>(17.3%)</u>

### Notable Changes from the FY24-25 Budget

The SMP budget is completely funded by HTAX and park admissions.

#### Personnel

No changes.

#### Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

**Walhalla, South Carolina**  
**01 TUNNEL (556)**  
**2025-2026 Budget**

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
	<b>Personnel Services</b>				
010-556-50100-50100	Salaries/Wages		52,000.00	54,000.00	52,000.00
010-556-50100-50101	Contract Labor	23,000.00	-		
010-556-50100-50102	Overtime		2,000.00	2,000.00	2,000.00
010-556-50100-50103	Retirement		11,050.00	11,500.00	11,050.00
010-556-50100-50104	FICA		4,000.00	4,050.00	4,000.00
010-556-50100-50105	Workers Comp.		3,000.00	3,000.00	2,700.00
010-556-50100-50106	Health Insurance		6,400.00	6,400.00	6,651.00
010-556-50100-50107	Christmas Bonus		125.00	125.00	250.00
010-556-50100-50113	Outside Event Pay		-		
	<b>Personnel Services Total</b>	<b>23,000.00</b>	<b>78,575.00</b>	<b>81,075.00</b>	<b>78,651.00</b>
	<b>Materials &amp; Supplies</b>				
010-556-50300-50210	Office Supplies		8,000.00	5,000.00	4,250.00
010-556-50300-50219	Gasoline & Oil	200.00	4,000.00	4,000.00	1,800.00
010-556-50300-50231	Materials & Supplies	3,000.00	4,000.00	3,000.00	3,000.00
010-556-50300-50233	Promotions - Tunnel		-	-	225.00
010-556-50300-50244	Janitorial Services & Supplies	2,000.00	3,500.00	4,000.00	4,000.00
	<b>Total Materials &amp; Supplies</b>	<b>5,200.00</b>	<b>19,500.00</b>	<b>16,000.00</b>	<b>13,275.00</b>

	<b>Other Services</b>				
010-556-50400-50317	Vehicle Repairs and Tires		1,500.00	1,000.00	750.00
010-556-50400-50320	Electricity	800.00	800.00	800.00	800.00
010-556-50400-50328	Building Maintenance		250.00	250.00	250.00
010-556-50400-50329	Grounds Maintenance		2,000.00	2,000.00	2,000.00
010-556-50400-50336	Cell Phones		1,200.00	1,200.00	1,000.00
010-556-50400-50341	Uniforms		1,000.00	1,000.00	1,000.00
010-556-50400-50361	Advertising		2,500.00	2,000.00	1,000.00
010-556-50400-50373	Tort Liability Insurance		6,000.00	5,000.00	-
010-556-50400-50374	Property Insurance	100.00	125.00	600.00	-
010-556-50400-50375	Vehicle Insurance		1,000.00	1,000.00	-
010-556-50400-50376	Computer Service		500.00	500.00	250.00
010-556-50400-50381	Refund Issued		-	-	-
010-556-50400-50399	Miscellaneous Expenses		1,000.00	1,000.00	1,000.00
010-556-50400-50938	Tunnel Grant Expenses	821,334.00	120,306.65	-	-
	<b>Other Services Total</b>	<b>822,234.00</b>	<b>138,181.65</b>	<b>16,350.00</b>	<b>8,050.00</b>
010-556-50500-50886	Capital - Miscellaneous		2,000.00		
	<b>Total Capital Outlay</b>		<b>2,000.00</b>	<b>-</b>	<b>-</b>
<b>Total Stumphouse Mountain Park</b>		<b>850,434.00</b>	<b>238,256.65</b>	<b>113,425.00</b>	<b>99,976.00</b>

# OTHER FUNDS

Other Funds include Special Revenue Funds and Other Restricted Funds: Community Center, Police Station, Capital Improvement Fund, Contingency, Depreciation, Retiree Healthcare, SCIP Water & Sewer Projects, ARPA and HTAX. Funding varies but includes appropriations, grants and inter-departmental funding.

**Special Fund Revenue Reference** *(Brief description of the revenue categories that yield \$100,000 or more. Does not include the selling of capital assets or potential grant funding.)*

**SC PRT (\$4,950,000)** – Appropriation restricted to the construction of a new community center.

**SC Public Safety (\$3,750,000)** – Appropriation restricted to the construction of a new police station.

**RIA SCIP (\$9,000,000)** – Grant restricted to the water and sewer line upgrades, previously approved, including Rocky Knoll pump station, Cane Creek sewer line and West Main water line replacements.

**HTAX (\$700,000)** – Revenues from 2% HTAX imposed on prepared food and drink, paid by the customer. Expenses are restricted to tourism related uses, including recreational opportunities for out of city participants.

**ARPA (\$392,000)** – Appropriation from COVID period and restricted to infrastructure or COVID related loss of income. Expenses have been obligated towards the water and sewer, specifically as part of the City's match for the SCIP funded infrastructure upgrades.



## **COMMUNITY CENTER**

With SC Legislative Delegation support, the City of Walhalla was a recipient of a SC PRT appropriation of over \$5,000,000. FY23-24 spending was limited to environmental assessments, the purchase of property on Hwy 28 and closing costs. FY25 costs included the design, civil engineering and some construction of the center and related expenses. FY 26 costs will include the remainder of the construction costs of the center and related expenses.

## **POLICE STATION**

With SC Legislative Delegation support, the City of Walhalla was a recipient of a SC Public Safety appropriation of over \$4,000,000. FY24-25 spending was limited to environmental assessments, the purchase of property on S John St and closing costs. FY26 costs will include the design and construction of the station and related expenses.

## **CAPITAL IMPROVEMENT FUND**

Departmental capital requests, prioritized during budget workshops, are allocated within the capital line item of each department's budget. The Capital Improvement Fund funds the participation in a fleet management program, providing vehicle rotation City-wide, as well as a fund for unexpected capital needs that may arise in the year.

## **RETIREE HEALTHCARE FUND**

Created in FY 24, the Retiree Healthcare Program is a new employee benefit. The City will pay for 75% of City Retirees health insurance until they reach the age of 65. Eligible participants must retire from the City with 28 (SRS) or 25 (PORS) years and have spent the last 15 years with the City. This program serves to attract talent and gives employees an incentive to stay. Overall costs of the program for the next five (5) years are estimated at \$46,000.

## **AMERICAN RESCUE FUND (ARPA)**

The American Rescue Plan Act was signed into law until March 11, 2021. Walhalla received a \$2.2 million allocation over several installments. The ARPA initial distribution of \$1.1 million was received on November 16, 2021, and used to replace non-working water meters with digital radio read meters and provide premium pay to employees who worked through the COVID-19 pandemic. Another portion of the funds were used to fund economic development programs through Walhalla Downtown Development Corporation, in accordance with the interim rule issued by the US Treasury – later passed as final rule. Remaining funds were obligated towards infrastructure, including water and sewer system work in FY25 and FY26 and will be expended by June 1, 2026 in accordance to US Treasury regulations.

## **SCIIP, WATER & SEWER PROJECTS**

Awarded in FY 23, the SCIIP grant through the RIA will fund several water and sewer projects including the rehabilitation of the remainder of the Cane Creek trunk line; replacement of the Rocky Knoll Pump Station; and the rehabilitation of the West Side Water System, replacing some of the oldest water mains within the system. The City's match comes from ARPA and reserve funds.

## **CONTINGENCY FUND**

The contingency fund was established by the bond ordinance issued for the 2018 Series Bond. This fund is paid into by the City and the funds are used to replace components of the water and sewer system. Annual contributions are \$60,000. This fund will also be used to help pay for system improvements and matching funds for the SCIIP grant

## **DEPRECIATION FUND**

The depreciation fund was established by the bond ordinance issued for the 2018 Series Bond. This fund receives allocations by the City and the funds are used to replace components of the water and sewer system that have reached the end of their useful life. Annual contributions are \$50,000.

## **HTAX FUND**

The Hospitality Fund is designed to raise revenue to fund projects, events or other activities related to promoting or generating tourism. The revenue is generated from a 2% tax on prepared food and beverages. Funding allocations for FY26 include: Walhalla Performing Arts Center (\$60,000), Oktoberfest (\$10,000), Oconee History Museum (\$8,000), Oconee Military Museum (\$7,000), City-sponsored events, advertising, maintenance and beautification efforts of downtown corridor and city parks, and a transfer to the General Fund. The transfer funds a portion of the Park & Recreation budget, overtime for staff during events and the general properties (pool, depot, Stumphouse Mountain Park).

**Walhalla, South Carolina  
COMMUNITY CENTER  
2025-2026 Budget**

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
	<b><u>Materials &amp; Supplies</u></b>				
	Office Supplies				
	Gas & Oil				
	Materials & Supplies		2,000,000.00	3,500,000.00	3,500,000.00
	Janitorial Supplies				
	Miscellaneous Expense				
	Capital Miscellaneous				
	<b>Total Materials &amp; Supplies</b>		<b>2,000,000.00</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>
	<b><u>Other Services</u></b>				
	Engineering		2,000,000.00	700,000.00	<b>700,000.00</b>
	Advertising		250.00		
	Property Insurance		250.00		
	Tort/Liability		1,000.00		
	Administration Cost		248,500.00		
	Contingency		750,000.00	750,000.00	750,000.00
	Other Services Total		3,000,000.00	1,450,000.00	1,450,000.00
	<b>Total Community Center</b>		<b>5,000,000.00</b>	<b>4,950,000.00</b>	<b>4,950,000.00</b>

Walhalla, South Carolina  
POLICE STATION  
2025-2026 Budget

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
	<u>Materials &amp; Supplies</u>				
	Office Supplies				
	Gas & Oil				
	Materials & Supplies		2,500,000.00	2,500,000.00	2,500,000.00
	Janitorial Supplies				
	Miscellaneous Expense				
	Capital Miscellaneous				
	<b>Total Materials &amp; Supplies</b>		<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>
	<u>Other Services</u>				
	Engineering		1,000,000.00	650,000.00	650,000.00
	Advertising				
	Property Insurance				
	Tort/Liability				
	Administration Cost				
	Contingency		750,000.00	600,000.00	600,000.00
	Other Services Total		1,750,000.00	1,250,000.00	1,250,000.00
	<b>Total Community Center</b>		<b>4,250,000.00</b>	<b>3,750,000.00</b>	<b>3,750,000.00</b>

Walhalla, South Carolina  
CAPITAL IMPROVEMENT FUND  
2025-2026 Budget

Account Number	Item	FY 2024 Approved	FY 2025 Approved	FY 2026 Request	FY 2026 Adopted
	Initial Fund Designation				
	Contribution	25,000.00	100,000.00	100,000.00	100,000.00
040-412-41200-40053	Sale of Surplus Property	20,000.00	50,000.00	150,000.00	150,000.00
040-412-41200-40053	Misc/Insurance				
	<b>Total Contributions to Fund</b>	<b>45,000.00</b>	<b>150,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>
	Capital -General- Other		150,000.00	250,000.00	250,000.00
	Capital-General-Police	-			
	Capital-General-Tunnel	-			
	Capital- General- PW	13,000.00			8,000.00
	Capital- General- Fire	17,000.00			
	Capital -General- Rec				
	Capital- Utilities- Water	63,000.00			
	Capital- Utilities- Sewer				
	<b>Total Capital</b>	<b>93,000.00</b>	<b>150,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>
	<b>FUND BALANCE TOTAL</b>	<b>61,178.45</b>	<b>61,178.45</b>	<b>61,178.45</b>	<b>61,178.45</b>

Walhalla, South Carolina  
RETIREE HEALTHCARE FUND  
2025-2026 Budget

Account Number	Item	FY 2023 Approved	FY 2024 Approved	FY 2025 Approved	FY 2026 Request	FY 2026 Adopted
	Contribution from General		10,600.00	20,000.00	20,000.00	20,000.00
040-412-41200-40053			-			
040-412-41200-40053						
	Total Contributions to Fund		10,600.00	20,000.00	20,000.00	20,000.00
	Retiree Healthcare Benefits		10,600.00	17,000.00	17,000.00	17,000.00
			-			
	Total Retiree Healthcare Benefits		10,600.00	17,000.00	17,000.00	17,000.00
	FUND BALANCE TOTAL		-	3,000.00	6,000.00	6,000.00

AMERICAN RESCUE FUND REVENUE  
2025-2026 Budget

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 24-25 Approved	FY 25-26 Adopted
ARP Income	1,113,179.09	0	2,474,080.00	700,000.00	392,029.00

AMERICAN RESCUE FUND EXPENDITURES  
2025-2026 Budget

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 24-25 Approved	FY 24-25 Adopted
Transfer to General	216,348.00	60,000.00		350,000.00	
Transfer to Water	88,297.00			350,000.00	
Transfer to Sewer					
Transfer to Other	25,000.00	8,218.84			
Waterline Improvement D/B			2,474,080.00		392,029.00
Total	329,645.00	68,218.84	3,189,941.70	700,000.00	392,029.00
FUND BALANCE TOTAL	783,534.09	715,315.25	715,315.25	15,315.25	0.00

**SCIIP, Water and Sewer Projects  
2025-2026 Budget**

<b>Item</b>	<b>FY2024 Approved</b>	<b>FY 24-25 Approved</b>	<b>FY 25-26 Adopted</b>
<b>Materials &amp; Supplies</b>			
Office Supplies			
Gas & Oil			
Materials & Supplies		\$8,000,000	\$7,750,000
Janitorial Supplies			
Miscellaneous Expense			
Capital Miscellaneous			
<b>Total Materials &amp; Supplies</b>		<b>\$8,000,000</b>	<b>\$7,750,000</b>

<b>Other Services</b>			
Engineering		\$1,250,000	\$525,000
Advertising			
Property Insurance			
Tort/Liability			
Administration Cost			
Contingency		\$750,000	\$725,000
<b>Other Services Total</b>		<b>\$2,000,000</b>	<b>\$1,250,000</b>
<b>Total Community Center</b>		<b>\$10,000,000</b>	<b>\$9,000,000</b>



Walhalla, South Carolina  
CONTINGENCY FUND  
2025-2026 Budget

Account Number	Item	FY 2023 Approved	FY 2024 Approved	FY 2025 Approved	FY 25-26 Request	FY 25-26 Adopted
039-407-41400-40065	Initial Fund Designation	-				
	Contributions- Water Revenue	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
	Contributions- Sewer Revenue		29,212.00			
	Contributions- Rebate		206,595.00			
	Total Contributions to Fund	60,000.00	295,807.00	60,000.00	60,000.00	60,000.00
	Contingency Expenses Water	25,000.00				
	Contingency Expenses Sewer					
	Total Contingency	25,000.00	-			
	FUND BALANCE TOTAL	1,035,000.00	1,340,807.00	1,400,807.00	1,460,807.00	1,460,807.00

Walhalla, South Carolina  
DEPRECIATION FUND  
2025-2026 Budget

Account Number	Item	FY 2023 Approved	FY 2024 Approved	FY 2025 Approved	FY 2026 Request	FY 2026 Adopted
039-407-41400-40065	Initial Fund Designation	-				
	Contributions	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	<b>Total Contributions to Fund</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
	<b>Expenses</b>					
	Depreciation -Water					
	Depreciation -Sewer					
	<b>Total Depreciation</b>	-	-	-	-	-
	<b>FUND BALANCE TOTAL</b>	<b>650,000.00</b>	<b>700,000.00</b>	<b>750,000.00</b>	<b>800,000.00</b>	<b>850,000.00</b>

Walhalla, South Carolina  
HOSPITALITY FUND REVENUE (029)  
2025-2026 Budget

Account Number	Item	FY 2024 Approved	FY 2025 Approved	FY 2026 Request	FY 2026 Adopted
029-400-40100-40098	Hospitality Revenue	290,000.00	370,000.00	370,000.00	370,000.00

HOSPITALITY FUND EXPENDITURE (029)  
2025-2026 Budget

Account Number	Item	FY 2024 Approved	FY 2025 Approved	FY 2026 Request	FY 2026 Adopted
<b><u>Personnel Services</u></b>	<b><u>Personnel Services</u></b>				
010-510-50100-50100	Salaries Wages				
010-510-50100-50101	Contract Labor				
010-510-50100-50103	Retirement				
010-510-50100-50104	FICA				
010-510-50100-50105	Workers Comp.				
010-510-50100-50106	Health Insurance				
010-510-50100-50107	Christmas Bonus				
<b>Personnel Services</b>	<b>Personnel Services</b>				
<b>Other Services</b>	<b>Other Services</b>				
029-529-50400-50361	Advertising	10,000.00	10,000.00	60,000.00	50,000.00
029-529-50400-50372	Capital Expenditures				
029-529-50400-50382	Swimming Pool				
029-529-50400-50383	Bank Service Charges				
029-529-50400-50384	Promotions				
029-529-50400-50385	Chamber of Commerce				
029-529-50400-50386	WPAC	45,000.00	60,000.00	65,000.00	60,000.00
029-529-50400-50387	Aid to Non-profits	29,500.00	25,000.00	27,500.00	25,000.00
029-529-50400-50399	Miscellaneous Expenditures		60,000.00	75,000.00	60,000.00
029-532-50300-50210	Office Supplies				
029-532-50400-50376	Computer Services				
029-532-50300-50360	Decorations				
029-532-50300-50211	Postage				
029-532-50300-50231	Materials and Supplies			25,000.00	18,000.00
029-532-50300-50244	Janitorial Supplies				
029-532-50400-50315	Travel				
029-532-50400-50316	Training				
029-532-50400-50361	Ads				
029-532-50400-50388	Events	20,000.00	50,000.00	75,000.00	65,000.00
029-532-50400-50314	Dues				
	Main Street Walhalla	45,000.00			
	Transfer to General Fund	242,000.00	162,000.00	500,000.00	500,000.00
<b>Other Services</b>	<b>Other Services</b>	<b>391,500.00</b>	<b>367,000.00</b>	<b>727,500.00</b>	<b>700,000.00</b>
<b>Total Hospitality</b>	<b>Total Hospitality</b>	<b>391,500.00</b>	<b>367,000.00</b>	<b>727,500.00</b>	<b>700,000.00</b>
	<b>FUND BALANCE TOTAL</b>	532,015.14	614,978.00	257,478.00	284,978.00

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# ENTERPRISE FUND

The following functions fall under Enterprise Fund: Water Crew, Water Plant, Billing and Sewer. Revenues are primarily derived from user fees – water and sewer. The Enterprise Fund maintains a 1.2 Debt Service Ratio, in accordance with the bond requirements. Water fees include a rate increase for outside industrial customers; and sewer fees include a 5% increase to the base rate for both inside and outside customers. The expected increase in revenue from sewer will be used to fund the sewer budget.

**Enterprise Fund Revenue Reference** *(Brief description of the revenue categories that yield \$100,000 or more.)*

**Water Sales (\$5,150,000)** – The sale of water to City and non-City customers.

**Sewer Fees (\$250,000)** – User fees for the collection of wastewaters for City and non-City customers.

## WATER CREW

The Walhalla Water Division provides safe drinking water to over 7,000 meters both inside and outside City limits. The Water Crew is responsible for the maintenance and upkeep of the City's water system infrastructure: drinking water distribution pipes, pump stations, lift stations, tanks, etc.

### Total Expenditures

	<b>Actual FY23</b>	<b>Budgeted FY24</b>	<b>Budgeted FY25</b>	<b>Recommended FY26</b>	<b>Change from FY25</b>
<b>Personnel</b>	\$ 834,734.54	\$ 798,438.70	\$ 1,004,000.00	\$ 1,024,947.00	2.1%
<b>Materials &amp; Supplies</b>	149,600.00	251,600.00	360,750.00	376,000.00	4.2%
<b>Other Services</b>	3,875,468.74	1,164,830.00	1,129,500.00	1,447,400.00	28.1%
<b>Capital</b>	-	-	250,000.00	150,000.00	(40.0%)
<b>Total</b>	<b>\$ 4,959,801.28</b>	<b>\$ 2,214,868.70</b>	<b>\$ 2,744,250.00</b>	<b>\$ 2,998,347.00</b>	<b>9.3%</b>

## Notable Changes from the FY23-24 Budget

### Personnel

None.

### Operating

Increase in gasoline, asphalt, electricity, cell phones, water purchased, tank maintenance, engineering fees and leases/contract.

Includes a total of \$250,000 for meter maintenance and replacement.

Allocation of Enterprise tort, property and vehicle insurance to the Water Crew Department.

**Walhalla, South Carolina**  
**030 WATER CREW (560)**  
**2025-2026 Budget**

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
<b><u>Personnel Services</u></b>	<b><u>Personnel Services</u></b>				
030-560-50100-50100	Salaries Wages	524,333.38	645,500.00	725,000.00	663,000.00
030-560-50100-50102	Overtime	20,000.00	25,000.00	25,000.00	25,000.00
030-560-50100-50103	Retirement	97,317.30	120,000.00	127,000.00	122,700.00
030-560-50100-50104	FICA	40,111.92	50,000.00	52,500.00	50,750.00
030-560-50100-50105	Workers Comp.	18,556.74	26,000.00	27,500.00	26,500.00
030-560-50100-50106	Health Insurance	95,119.36	134,500.00	133,500.00	130,997.00
030-560-50100-50107	Christmas Bonus	3,000.00	3,000.00	3,000.00	6,000.00
030-560-50100-50108	Unemployment		-	-	
<b>Personnel Services</b>	<b>Personnel Services</b>	<b>798,438.70</b>	<b>1,004,000.00</b>	<b>1,093,500.00</b>	<b>1,024,947.00</b>
<b><u>Materials and Supplies</u></b>	<b><u>Materials and Supplies</u></b>				
030-560-50300-50210	Office Supplies	100.00	100.00	-	100.00
030-560-50300-50211	Postage		-	-	-
030-560-50300-50218	Tires (Merged with Vehicle Repairs)	10,000.00	-	-	-
030-560-50300-50219	Gas & Oil	50,000.00	55,000.00	70,000.00	60,000.00
030-560-50300-50231	Materials and Supplies	125,000.00	220,000.00	250,000.00	220,000.00
030-560-50300-50232	Tools	5,000.00	5,000.00	10,000.00	5,000.00
030-560-50300-50234	Gravel	10,000.00	10,000.00	10,000.00	10,000.00
030-560-50300-50235	Asphalt	50,000.00	70,000.00	100,000.00	80,000.00
030-560-50300-50244	Janitorial Supplies	500.00	250.00	500.00	500.00
030-560-50300-50271	Health Supplies	1,000.00	400.00	400.00	400.00
<b>Materials and Supplies</b>	<b>Materials and Supplies</b>	<b>251,600.00</b>	<b>360,750.00</b>	<b>440,900.00</b>	<b>376,000.00</b>
<b><u>Other Services</u></b>	<b><u>Other Services</u></b>				
030-560-50400-50212	Transfer to General Fund	600,000.00	550,000.00		550,000.00
030-560-50400-50314	Dues & Licenses	18,880.00	500.00	500.00	500.00
030-560-50400-50315	Travel	500.00	500.00	2,000.00	1,000.00
030-560-50400-50316	Training	1,250.00	500.00	10,000.00	5,000.00
030-560-50400-50317	Vehicle Repairs and Tires	12,000.00	10,000.00	15,000.00	10,500.00
030-560-50400-50320	Electricity	5,000.00	6,000.00	10,000.00	8,000.00
030-560-50400-50321	Telephone	900.00	900.00	2,000.00	900.00
030-560-50400-50325	Natural Gas	2,000.00	1,500.00	2,500.00	1,500.00
030-560-50400-50326	Equipment Main.	15,000.00	20,000.00	25,000.00	20,000.00
030-560-50400-50327	Leases & Contracts	24,000.00	85,000.00	100,000.00	100,000.00
030-560-50400-50328	Building Main.	12,000.00	10,000.00	10,000.00	10,000.00
030-560-50400-50336	Cell Phones	4,500.00	6,000.00	10,000.00	10,000.00
030-560-50400-50337	Radio Main.	800.00	800.00	800.00	800.00
030-560-50400-50314	Uniforms	30,000.00	35,000.00	40,000.00	25,000.00
030-560-50400-50344	Water Purchased	70,000.00	60,000.00	80,000.00	80,000.00
030-560-50400-50350	Meals	-	-	5,000.00	1,000.00
030-560-50400-50361	Advertising	500.00	500.00	-	200.00
030-560-50400-50365	Legal Fees		-	-	-
030-560-50400-50367	Engineering Fees	15,000.00	1,500.00	10,000.00	10,000.00
030-560-50400-50373	Tort/Liability	5,000.00	6,100.00	10,000.00	13,000.00
030-560-50400-50374	Property Ins.	6,500.00	7,700.00	10,000.00	55,000.00
030-560-50400-50375	Vehicle Insurance	10,000.00	10,000.00	15,000.00	13,500.00
030-560-50400-50376	Computer Services	3,000.00	3,000.00	15,000.00	5,000.00
030-560-50400-50389	Grant Match		-	250,000.00	200,000.00
030-560-50400-50399	Miscellaneous Expense		-	-	-
030-560-50400-50426	System Maintenance	80,000.00	100,000.00	125,000.00	100,000.00
030-560-50400-50893	Depreciation Expense	-	-	-	-
030-560-50400-50904	Meters & Meter Main.	175,000.00	100,000.00	500,000.00	100,000.00
030-560-50400-50905	Hydrant and HYD Main.	1,000.00	46,000.00	50,000.00	46,000.00
030-560-50400-50907	Tank Main	40,000.00	44,000.00	60,000.00	50,000.00
030-560-50400-50908	Damages	1,000.00	-	-	-
030-560-50400-50910	HWY 11 PUMP	15,000.00	15,000.00	20,000.00	20,000.00
030-560-50400-50911	Rocky Knoll Pump	7,500.00	6,500.00	10,000.00	7,500.00
030-560-50400-50912	Tank Sites	1,500.00	2,500.00	5,000.00	3,000.00
030-560-50400-50913	Interest Expense	7,000.00	-	-	-
030-560-50400-50315	Water Line Construction	-	-	300,000.00	-
030-560-50400-50316	Transfer to Sewer Fund	-	-	-	-
<b>Other Services</b>	<b>Other Services</b>	<b>1,164,830.00</b>	<b>1,129,500.00</b>	<b>1,692,800.00</b>	<b>1,447,400.00</b>
<b><u>Capital Outlay</u></b>	<b><u>Capital Outlay</u></b>				
030-560-50500-50885	Capital-Equipment	-	250,000.00		150,000.00
<b>Capital Outlay</b>	<b>Capital Outlay</b>	<b>-</b>	<b>250,000.00</b>	<b>-</b>	<b>150,000.00</b>
<b>Total Water Crew</b>	<b>Total Water Crew</b>	<b>2,214,868.70</b>	<b>2,744,250.00</b>	<b>3,227,200.00</b>	<b>2,998,347.00</b>

## WATER PLANT

The Walhalla Water Division provides safe drinking water to over 7,000 meters both inside and outside City limits. The Water Plant is responsible for the raw water treatment and distribution of drinking water.

### Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
<b>Personnel</b>	\$ 500,329.97	\$ 491,313.00	\$ 595,000.00	\$ 600,391.00	0.9%
<b>Materials &amp; Supplies</b>	121,700.00	76,100.00	74,200.00	139,500.00	88.0%
<b>Other Services</b>	1,575,500.00	1,555,300.00	1,617,750.00	1,619,250.00	0.09%
<b>Capital</b>	120,000.00	-	-	-	-
<b>Total</b>	<u>\$ 2,317,529.97</u>	<u>\$ 2,122,713.00</u>	<u>\$ 2,286,950.00</u>	<u>\$ 2,359,141.00</u>	<u>3.2%</u>

## Notable Changes from the FY24-25 Budget

### Personnel

None

### Operating

Increase in electricity, chemicals, equipment/machinery and system maintenance to better reflect actual costs and to reinvest in the current water system.

Allocation of Enterprise tort, property and vehicle insurance to the Water Crew Department.



**Walhalla, South Carolina**  
**030 WATER PLANT (561)**  
**2025-2026 Budget**

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
<b><u>Personnel Services</u></b>	<b><u>Personnel Services</u></b>				
030-561-50100-50100	Salaries Wages	316,341.00	392,500.00	406,000.00	396,000.00
030-561-50100-50102	Overtime	30,000.00	30,000.00	30,000.00	30,000.00
030-561-50100-50103	Retirement	58,713.00	73,000.00	75,500.00	73,500.00
030-561-50100-50104	FICA	24,200.00	30,000.00	31,000.00	30,500.00
030-561-50100-50105	Workers Comp.	12,654.00	16,000.00	16,500.00	16,000.00
030-561-50100-50106	Health Insurance	47,905.00	52,000.00	53,000.00	51,391.00
030-561-50100-50107	Christmas Bonus	1,500.00	1,500.00	1,500.00	3,000.00
030-561-50100-50108	Unemployment		-		
<b>Personnel Services</b>	<b>Personnel Services</b>	<b>491,313.00</b>	<b>595,000.00</b>	<b>613,500.00</b>	<b>600,391.00</b>
<b><u>Materials and Supplies</u></b>	<b><u>Materials and Supplies</u></b>				
030-561-50300-50210	Office Supplies	400.00	250.00	600.00	250.00
030-561-50300-50211	Postage		-		
030-561-50300-50218	Tires (Merged with Vehicle Repairs)		-		
030-561-50300-50219	Gas & Oil	2,000.00	700.00	1,600.00	1,000.00
030-561-50300-50232	Tools	1,000.00	500.00	1,000.00	500.00
030-561-50300-50244	Janitorial Supplies	1,000.00	500.00	1,000.00	500.00
030-561-50300-50271	Health Supplies	200.00	250.00	250.00	250.00
030-561-50300-50920	WP Diesel fuel	2,000.00	2,000.00	5,000.00	4,000.00
030-561-50300-50921	Materials and Supplies	16,000.00	22,000.00	30,000.00	25,000.00
030-561-50300-50922	WP Chemicals	45,000.00	40,000.00	80,000.00	100,000.00
030-561-50300-50923	WP NPDES Samples	8,000.00	8,000.00	7,000.00	8,000.00
030-561-50300-50924	WP Samples	500.00	-		
<b>Material and Services</b>	<b>Material and Services</b>	<b>76,100.00</b>	<b>74,200.00</b>	<b>126,450.00</b>	<b>139,500.00</b>
<b><u>Other Services</u></b>	<b><u>Other Services</u></b>				
030-561-50400-50314	Dues & Licenses	11,500.00	1,000.00	1,000.00	1,000.00
030-561-50400-50315	Travel	500.00	250.00	2,000.00	500.00
030-561-50400-50316	Training	500.00	500.00	4,000.00	1,000.00
030-561-50400-50320	Electricity	140,000.00	180,000.00	180,000.00	200,000.00
030-561-50400-50321	Telephone	1,500.00	1,750.00	1,000.00	1,000.00
030-561-50400-50336	Cell Phones	500.00	500.00	-	-
030-561-50400-50361	Advertising	300.00	-	-	-
030-561-50400-50370	Copier Lease/Charges	-	-	-	-
030-561-50400-50373	Tort/Liability	2,000.00	3,000.00	3,000.00	
030-561-50400-50374	Property Ins.	30,000.00	40,000.00	42,000.00	
030-561-50400-50375	Vehicle Insurance	-	-		
030-561-50400-50376	Computer Services	1,000.00	1,000.00	3,500.00	1,000.00
030-561-50400-50380	Penalty		-		
030-561-50400-50389	Grant Match		-		
030-561-50400-50399	Miscellaneous Expense (Bond payment)	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
030-561-50400-50913	Interest Expense		-		
030-561-50400-50925	DHEC Fees	30,000.00	22,000.00	30,000.00	25,000.00
030-561-50400-50926	W/P Vehicle Parts & Repairs		250.00	1,000.00	500.00
030-561-50400-50327	W/P Electricity Flood Lights	500.00	500.00	500.00	2,750.00
030-561-50400-50928	W/P Equipment & Machinery	500.00	15,000.00	100,000.00	20,000.00
030-561-50400-50929	W/P Leases and Contracts	500.00	3,000.00	3,500.00	3,000.00
030-561-50400-50930	W/P Building Maintenance	5,000.00	5,000.00	5,000.00	5,000.00
030-561-50400-50931	W/P Sludge Disposal	1,000.00	1,000.00	5,000.00	1,000.00
030-561-50400-50932	W/P Systems Maintenance	20,000.00	30,000.00	100,000.00	45,000.00
030-561-50400-50933	Consulting Services	-	3,000.00	3,000.00	2,500.00
	Contingency	60,000.00	60,000.00	60,000.00	60,000.00
	Depreciation	50,000.00	50,000.00	50,000.00	50,000.00
<b>Other Services</b>	<b>Other Services</b>	<b>1,555,300.00</b>	<b>1,617,750.00</b>	<b>1,794,500.00</b>	<b>1,619,250.00</b>
<b><u>Capital Outlay</u></b>	<b><u>Capital Outlay</u></b>				
030-561-50500-50886	Capital- Miscellaneous	-	-		
<b>Capital</b>	<b>Capital</b>	<b>-</b>	<b>-</b>		
<b>Total Water</b>	<b>Total Water Plant</b>	<b>2,122,713.00</b>	<b>2,286,950.00</b>	<b>2,534,450.00</b>	<b>2,359,141.00</b>

## WATER BILLING

The Water Billing Department is responsible for the creation and collection of water and sewer bills (including user fees for Sanitation collection), water and sewer taps, work orders, etc.

### Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 161,312.28	\$ 397,530.00	\$ 179,500.00	\$ 177,857.00	(0.9%)
Materials & Supplies	55,050.00	55,050.00	70,500.00	81,600.00	15.7%
Other Services	87,739.34	84,000.00	90,000.00	92,000.00	2.2%
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 304,101.62</b>	<b>\$ 536,580.00</b>	<b>\$340,000.00</b>	<b>\$351,457.00</b>	<b>3.4%</b>

## Notable Changes from the FY24-25 Budget

### Personnel

Maintains the current three full-time positions with the removal of business licensing, HTAX, ATAX, permit payments, food truck payments, facility rentals, Stumphouse annual passes, etc., thereby reducing their workload.

### Operating

Increase in certain line items to accurately reflect expenses, such as postage, electricity and building maintenance.

**Walhalla, South Carolina**  
**030 WATER BILLING (563)**  
**2025-2026 Budget**

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
<b><u>Personnel Services</u></b>	<b><u>Personnel Services</u></b>				
030-563-50100-50100	Salaries Wages	282,619.00	118,000.00	118,000.00	118,000.00
030-563-50100-50102	Overtime	1,000.00	1,000.00	1,000.00	1,000.00
030-563-50100-50103	Retirement	52,454.00	21,500.00	22,000.00	22,000.00
030-563-50100-50104	FICA	21,620.00	9,500.00	9,000.00	9,000.00
030-563-50100-50105	Workers Comp.	2,992.00	500.00	300.00	300.00
030-563-50100-50106	Health Insurance	35,345.00	28,500.00	27,000.00	27,207.00
030-563-50100-50107	Christmas Bonus	1,500.00	500.00	250.00	350.00
030-563-50100-50108	Unemployment		-		
<b>Personnel Services</b>	<b>Personnel Services</b>	<b>397,530.00</b>	<b>179,500.00</b>	<b>182,825.00</b>	<b>177,857.00</b>
<b><u>Materials and Supplies</u></b>	<b><u>Materials and Supplies</u></b>				
030-563-50300-50210	Office Supplies	4,000.00	4,000.00	6,000.00	2,000.00
030-563-50300-50211	Postage	45,000.00	60,000.00	80,000.00	75,000.00
030-563-50300-50219	Gasoline & Oil		-		
030-563-50300-50231	Materials and Supplies	4,000.00	4,000.00	4,000.00	2,000.00
030-563-50300-50244	Janitorial Supplies	2,000.00	2,500.00	4,000.00	2,500.00
030-563-50300-50271	Health Supplies	50.00	-	100.00	100.00
<b>Materials and Supplies</b>	<b>Materials and Supplies</b>	<b>55,050.00</b>	<b>70,500.00</b>	<b>94,100.00</b>	<b>81,600.00</b>
<b><u>Other Services</u></b>	<b><u>Other Services</u></b>				
030-563-50400-50172	Surety Bonds	500.00	500.00	500.00	500.00
030-563-50400-50314	Dues & Licenses	1,000.00	1,000.00	500.00	500.00
030-563-50400-50315	Travel	500.00	500.00	1,000.00	500.00
030-563-50400-50316	Training	1,500.00	300.00	1,000.00	500.00
030-563-50400-50320	Electricity	6,000.00	12,000.00	16,000.00	14,000.00
030-563-50400-50321	Telephone	-	2,000.00	4,000.00	4,000.00
030-563-50400-50325	Natural Gas		-		
030-563-50400-50326	Equipment Main.	2,500.00	2,500.00	2,500.00	1,000.00
030-563-50400-50327	Lease & Service Contracts		-	4,000.00	-
030-563-50400-50328	Building Main.	8,000.00	7,200.00	39,700.00	15,000.00
030-563-50400-50336	Cellular Phone		-	1,000.00	500.00
030-563-50400-50337	Radio Maintenance & Repairs		-		
030-563-50400-50341	Uniforms		-	2,000.00	500.00
030-563-50400-50365	Legal Fees		-		
030-563-50400-50366	Audit Fees	40,000.00	35,000.00	45,000.00	30,000.00
030-563-50400-50370	Copier Lease/Charges	-	-		
030-563-50400-50373	Tort/Liability	2,500.00	2,000.00	3,500.00	
030-563-50400-50374	Property Ins.	1,500.00	2,000.00	2,500.00	
030-563-50400-50375	Vehicle Insurance		-		
030-563-50400-50376	Computer Services	20,000.00	25,000.00	38,000.00	25,000.00
030-563-50400-50381	Refund Issued	-	-		
030-563-50400-50893	Depreciation Expense		-		
<b>Total Other Services</b>	<b>Total Other Services</b>	<b>84,000.00</b>	<b>90,000.00</b>	<b>161,200.00</b>	<b>92,000.00</b>
			-		
<b>Capital Outlay</b>	<b>Capital Outlay</b>				
030-563-50500-50886	Capital-Miscellaneous	-	-		
<b>Capital</b>	<b>Capital</b>	<b>-</b>	<b>-</b>		
<b>Total Water Billing</b>	<b>Total Water Billing</b>	<b>536,580.00</b>	<b>340,000.00</b>	<b>438,125.00</b>	<b>351,457.00</b>

## SEWER

The Walhalla Sewer Department is responsible for the wastewater collection system.

### Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 56,953.69	\$ 60,055.00	\$ 83,750.00	\$ 84,136.00	0.5%
Materials & Supplies	1,515,075.00	132,692.00	121,500.00	106,919.00	(12.0%)
Other Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 1,572,028.69</b>	<b>\$ 192,747.00</b>	<b>\$ 205,250.00</b>	<b>\$ 191,055.00</b>	<b>(0.7%)</b>

### Notable Changes from the FY24-25 Budget

#### Personnel

None

#### Operating

Includes increase in materials, electricity and system maintenance for current system upkeep and repairs.

**Walhalla, South Carolina**  
**35 SEWER (565)**  
**2025-2026 Budget**

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted
<b><u>Personnel Services</u></b>	<b><u>Personnel Services</u></b>				
035-565-50100-50100	Salaries Wages	38,043.00	50,000.00	50,000.00	50,000.00
035-565-50100-50102	Overtime	4,500.00	2,000.00	1,000.00	1,000.00
035-565-50100-50103	Retirement	7,061.00	9,200.00	9,000.00	9,000.00
035-565-50100-50104	FICA	2,910.00	3,800.00	4,000.00	3,750.00
035-565-50100-50105	Workers Comp.	1,522.00	2,000.00	2,000.00	2,000.00
035-565-50100-50106	Health Insurance	5,869.00	16,500.00	18,000.00	17,886.00
035-565-50100-50107	Christmas Bonus	150.00	250.00	250.00	500.00
035-565-50100-50108	Unemployment		-		
<b>Personnel Services</b>	<b>Personnel Services</b>	<b>60,055.00</b>	<b>83,750.00</b>	<b>84,250.00</b>	<b>84,136.00</b>
<b><u>Materials and Supplies</u></b>	<b><u>Materials and Supplies</u></b>				
035-565-50400-50210	Office Supplies		-		
035-565-50400-50211	Postage		-		
035-565-50400-50218	Tires (Merged with Vehicle Repairs)	6,000.00	5,000.00		
035-565-50400-50219	Gas & Oil	5,000.00	2,500.00	3,000.00	2,000.00
035-565-50400-50231	Materials and Supplies	20,000.00	25,000.00	100,000.00	33,419.00
035-565-50400-50232	Tools	5,000.00	5,000.00	5,000.00	2,500.00
035-565-50400-50234	Gravel & Stone	7,000.00	8,000.00	10,000.00	5,000.00
035-565-50400-50235	Asphalt	9,000.00	10,000.00	15,000.00	5,000.00
035-565-50400-50271	Health Supplies	-	-		
035-565-50400-50314	Dues & Licenses	-	-		
035-565-50400-50315	Travel	-	-	2,000.00	500.00
035-565-50400-50316	Training	-	-	5,000.00	1,000.00
035-565-50400-50317	Vehicle Repairs and Tires	5,000.00	5,000.00	10,000.00	1,500.00
035-565-50400-50320	Electricity	5,680.00	5,500.00	7,000.00	6,000.00
035-565-50400-50321	Telephone		-		
035-565-50400-50326	Equipment Maintenance	15,000.00	15,000.00	25,000.00	10,000.00
035-565-50400-50327	Leases & Service Contracts		-		
035-565-50400-50341	Uniforms		-		
035-565-50400-50361	Advertising		-		
035-565-50400-50365	Legal Fees		-		
035-565-50400-50366	Audit Fees		-		
035-565-50400-50373	Tort Liability Insurance	800.00	500.00	500.00	
035-565-50400-50374	Property Insurance		-		
035-565-50400-50375	Vehicle Insurance		-		
035-565-50400-50399	Miscellaneous Expense		-		
035-565-50400-50426	System Maintenance	25,000.00	40,000.00	50,000.00	40,000.00
035-565-50400-50427	Electricity-Pump		-		
035-565-50400-50893	Depreciation Expense		-		
035-565-50400-50897	Sewer Transfer to Other Funds	29,212.00	-		
035-565-50400-50902	New Sewer Line Construction		-	200,000.00	
<b>Materials and Supplies</b>	<b>Materials and Supplies</b>	<b>132,692.00</b>	<b>121,500.00</b>	<b>422,500.00</b>	<b>106,919.00</b>
<b><u>Capital Outlay</u></b>	<b><u>Capital Outlay</u></b>				
035-565-50500-50884	Capital-Vehicle		-		
035-565-50500-50885	Capital-Equipment		-		
035-565-50500-50886	Capital-Miscellaneous		-		
<b>Capital Outlay</b>	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>		
<b>Total Sewer</b>	<b>Total Sewer</b>	<b>192,747.00</b>	<b>205,250.00</b>	<b>506,750.00</b>	<b>191,055.00</b>

# Appendices

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## SCHEDULE OF FEES

General Fund	FY 23	FY 24	FY 25	FY 26
Planning and Zoning				
Appeals to BZA and CBA	\$100.00	\$100.00	\$100.00	\$100.00
Demolition	\$35.00	\$50.00	\$50.00	\$50.00
Fire Pit Permit	NA	\$50.00	\$50.00	\$50.00
Fire Pit Permit, If Fire Dept Called	NA	\$100.00	\$100.00	\$100.00
Food Vendor Permit, One Day	\$20	\$25	\$50	\$50
Food Vendor Permit, Annual In County	\$120	\$150	\$200	\$200
Food Vendor Permit, Annual Out of County	\$240	\$300	\$350	\$350
Land Disturbance Permit (5,000 – 20,000 sq ft)	NA	\$50	\$50	\$50
Land Disturbance Permit (20,000 – 43,560 sq ft)	NA	\$150	\$150	\$150
Land Disturbance Permit (over 1 acre)	NA	\$200/acre	\$200/acre	\$200/acre
Manufactured Home	NA	\$250	\$250	\$250
Moving Permit	NA	\$100	\$100	\$100
No show/Failure to Reschedule	NA	\$50	\$50	\$50
Plan Review	NA	50% of Building Permit	50% of Building Permit	50% of Building Permit
Reinspection Fee	NA	\$50	\$50	\$50
Rezoning	NA	\$100	\$100	\$100
Sign Permit	\$35	\$50	\$50	\$50
Site Plan Review	NA	\$250	\$250	\$250
Special Event	\$100	\$100	\$100	\$100
Summary Plat (5 lots or less)	NA	\$50	\$50	\$50
Minor Subdivision (6 to 10 lots)	NA	\$100	\$100	\$100
Major Subdivision (over 10 lots)	NA	\$250	\$250	\$250
Subdivision Final	NA	\$100	\$100	\$100
Zoning Permit	\$35	\$50	\$50	\$50
Building Permits				
Total Valuation* (For all construction: Building, Electrical, Plumbing, HVAC, Fire Suppression) *Value shall be based on current ICC construction cost table or contract amount.				
Valuation does not include land value, site improvements, furnishings or non-fixed equipment.				
Under \$1,000	Administered by Oconee County prior to FY 2024	\$0	\$50 (minimum fee)	
\$1,000 - \$9,999.99		\$50 (minimum fee)	\$50 (minimum fee)	
\$10,000 to \$49,999.99		\$50 for the first \$10,000 plus \$5 for each additional \$1,000 or fraction of	\$50 for the first \$10,000 plus \$5 for each additional \$1,000 or fraction of	
\$50,000 to \$99,999.99		\$250 for the first \$50,000 plus \$4 for each additional \$1,000 or fraction of	\$250 for the first \$50,000 plus \$4 for each additional \$1,000 or fraction of	
\$100,000 to \$499,999.99		\$450 for the first \$100,000 plus \$3 for each additional \$1,000 or fraction of	\$450 for the first \$100,000 plus \$3 for each additional \$1,000 or fraction of	
\$500,000 or above		\$1,650 for the first \$500,000 plus \$2 for each additional \$1,000 or fraction of	\$1,650 for the first \$500,000 plus \$2 for each additional \$1,000 or fraction of	

**If any permit is not obtained prior to commencement of work the fee is doubled.**

Park & Recreation Fees				
Inside City Registration	\$30	\$30	\$5	\$5
Outside City Registration	\$70	\$70	\$40	\$40
Uniform Fees	Included	Included	\$40	\$40
City Gym Rental	\$25/hour	\$35/hour	\$50/hour	\$50/hour
Banquet Hall	\$25/hour	\$35/hour	\$50/hour	\$50/hour
Memorial Field	\$25/hour	\$50/hour	\$50/hour	\$50/hour
Tunnel Pavilion (half day)	\$75	\$50	\$50	\$50
Tunnel Pavilion (all day)	\$100	\$100	\$100	\$100
Old St John Meeting House (4 hours)	\$200	\$200	\$250	\$250
Old St John Meeting House (8 hours)	\$400	\$400	\$500	\$500
Old St John Meeting House (8 AM to 11 PM)	\$600	\$600	\$750	\$750
Depot (2 hours)	-	-	\$150	\$150
Depot (4 hours)	\$200	\$200	\$250	\$250
Depot (8 hours)	\$400	\$400	\$500	\$500
Depot (8 AM to 11 PM)	\$600	\$600	\$1,000	\$1,000
Both OSJ and Depot (weekend)	\$1,300	\$1,300	\$1,500	\$1,500
Stumphouse Daily Pass (car)	\$5	\$5	\$5	\$5
Stumphouse Daily Pass (passenger van or bus)	-	-	\$10	\$15
Stumphouse Annual Pass (Oconee Resident)	\$25	\$25	\$50	\$50
Stumphouse Annual Pass (Non-Oconee Resident)	\$35	\$35	\$60	\$60

Sanitation				
Roll Carts:		FY 2024	FY 2025	FY 2026
<b>Residential</b>				
Residential Inside	Per Month	\$ 17.82	\$ 18.00	\$ 18.00
Second Cart Inside	Per Month	\$ 17.82	\$ 18.00	\$ 10.00
Third Cart Inside	Per Month	\$ 17.82	\$ 18.00	\$ 10.00
Outside 1 Cart	Per Month	\$ 27.54	\$ 28.00	\$ 28.00
Outside Second Cart	Per Month	\$ 27.54	\$ 28.00	\$ 10.00
Replace Roll Cart		\$ 86.00	\$ 86.00	\$ 92.00
<b>Commercial</b>	Per Week	Per Pick-Up	Per Pick-Up	Per Pick-Up
1 Roll Cart Inside	1 pick-up	\$ 30.24	\$ 30.00	\$ 30.00
1 Roll Cart Inside	2 pick-up	\$ 60.48	\$ 60.00	\$ 60.00
1 Roll Cart Inside	3 pick-up	\$ 90.72	\$ 90.00	\$ 90.00
2 Roll Cart Inside	1 pick-up	\$ 35.64	\$ 35.00	\$ 35.00
3 Roll Carts Inside	1 pick-up	\$ 41.04	\$ 40.00	\$ 40.00
3 Roll Carts Inside	2 pick-ups	\$ 82.08	\$ 80.00	\$ 80.00
Replace Roll Cart Each		\$ 86.00	\$ 86.00	\$ 92.00
<b>Dumpsters:</b>				
<b>Commercial Inside</b>	Per Week	Per Pick-Up	Per Pick-Up	Per Pick-Up
6 Yard - 1 Dumpster Inside	1 pick-up	\$ 30.24	\$ 30.00	\$ 30.00
6 Yard - 1 Dumpster Inside	2 pick-ups	\$ 60.48	\$ 60.00	\$ 60.00
8 Yard - 1 Dumpster Inside	1 pick-ups	\$ 23.76	\$ 24.00	\$ 35.00
8 Yard - 1 Dumpster Inside	2 pick-ups	\$ 47.52	\$ 48.00	\$ 70.00
8 Yard - 1 Dumpster Inside	3 pick-ups	\$ 71.28	\$ 72.00	\$ 105.00
8 Yard - 1 Dumpster Inside	4 pick-ups	\$ 95.04	\$ 96.00	\$ 140.00
8 Yard - 1 Dumpster Inside	5 pick-ups	\$ 118.80	\$ 120.00	\$ 175.00
8 Yard - 2 Dumpster Inside	3 pick-ups	\$ 142.56	\$ 144.00	\$ 210.00
8 Yard - 2 Dumpster Inside	5 pick-ups	\$ 166.32	\$ 168.00	\$ 245.00



<b>Commercial Outside</b>	Per Week	Per Pick-Up	Per Pick-Up	Per Pick-Up
<b>Must Provide Own Dumpster</b>				
6 Yard - 1 Dumpster Outside	1 pick-up	\$ 30.24	\$ 35.00	\$ 35.00
6 Yard - 1 Dumpster Outside	2 pick-ups	\$ 60.48	\$ 70.00	\$ 70.00
8 Yard - 1 Dumpster Outside	1 pick-ups	\$ 33.75	\$ 35.00	\$ 40.00
8 Yard - 1 Dumpster Outside	2 pick-ups	\$ 67.50	\$ 70.00	\$ 80.00
8 Yard - 1 Dumpster Outside	3 pick-ups	\$ 101.25	\$ 105.00	\$ 120.00
8 Yard - 1 Dumpster Outside	4 pick-ups	\$ 135.00	\$ 140.00	\$ 160.00
8 Yard - 1 Dumpster Outside	5 pick-ups	\$ 168.75	\$ 175.00	\$ 200.00
6 Yard Dumpster		\$ 816.40	\$ 825.00	\$ 1,255.00
8 Yard Dumpster		\$ 1,814.40	\$ 1,825.00	\$ 1,475.00
Brush Over 5 Yard A Month	Additional 5 Yd	\$ 100.00	\$ 100.00	\$ 100.00

<b>Enterprise Fund</b>				
<b>Water by Rate Class</b>	<b>FY 25 Base Rate</b>	<b>FY 25 Per 1,000 gal</b>	<b>FY 26 Base Rate</b>	<b>FY 26 Per 1,000 gal</b>
Apartment, Residential, Business Inside	\$21	\$3.30	\$21	\$3.30
Apartment, Residential, Business Outside	\$38	\$5.10	\$38	\$5.10
Industrial Inside	\$52.50	\$1.60	\$52.50	\$1.60
Industrial Outside	\$83	\$2.50	\$100	\$4.00
Farm (first 40,000 gal)	\$87	\$0	\$87	\$0
Farm (per 1,000 gal after 40,000 gal)	\$0	\$2.07	\$0	\$2.07
Sprinkler (Inside and Outside per 100 sq ft)	\$0	\$0.10	\$0	\$0.10
Bulk Water (Base rate includes 5,000 gal)	\$40	\$3.86	\$45	\$4.00
<b>Tap Fees</b>				
¾" Meter Inside (pre-made)	\$4,000 (\$918)		\$4,000 (\$918)	
¾" Meter Outside (pre-made)	\$2,500 (\$1,296)		\$2,500 (\$1,296)	
1" Meter Inside (pre-made)	\$4,500 (\$1,242)		\$4,500 (\$1,242)	
1" Meter Outside (pre-made)	\$3,000 (\$1,620)		\$3,000 (\$1,620)	
4" Sewer Tap Inside (pre-made)	\$1,200 (\$800)		\$1,200 (\$800)	
4" Sewer Tap Outside (pre-made)	\$1,600 (\$800)		\$1,200 (\$800)	
Fireline	\$2,500		\$2,500	
<b>Connection Fee</b>	<b>FY 23 (No SSN)</b>	<b>FY 24 (No SSN)</b>	<b>FY 25 (No SSN)</b>	<b>FY 26 (No SSN)</b>
Rental Units, ¾" and 1"	\$150 (\$450)	\$150 (\$450)	\$150 (\$450)	\$150 (\$450)
¾" and 1"	\$70 (\$450)	\$70 (\$450)	\$70 (\$450)	\$70 (\$450)
1 ½"	\$100 (\$450)	\$100 (\$450)	\$100 (\$450)	\$100 (\$450)
2"	\$140 (\$450)	\$140 (\$450)	\$140 (\$450)	\$140 (\$450)
3"	\$380 (\$760)	\$380 (\$760)	\$380 (\$760)	\$380 (\$760)
4" or larger	\$600 (\$1,200)	\$600 (\$1,200)	\$600 (\$1,200)	\$600 (\$1,200)
Administrative Fee	\$15	\$15	\$15	\$15
<b>Sewer by Rate</b>	<b>FY 23</b>	<b>FY 24 Base, Per 1,000 gal</b>	<b>FY 25 Base, Per 1,000 gal</b>	<b>FY 26 Base, Per 1,000 gal</b>
Apartment Inside City	\$6.63	\$0; \$1.40	\$5, \$1.40	\$5.25, \$1.40
Apartment Outside City	\$6.63	\$0; \$1.40	\$10; \$1.40	\$10.50; \$1.40
Residential Inside City	\$6.63	\$0; \$1.40	\$5, \$1.40	\$5.25, \$1.40
Residential Outside City	\$9.28	\$0; \$1.40	\$10; \$1.40	\$10.50; \$1.40
Business Inside City	\$9.28	\$0; \$1.40	\$5, \$1.40	\$5.25, \$1.40
Business Outside City	\$9.28	\$0; \$1.40	\$10; \$1.40	\$10.50; \$1.40
Industrial Inside City	\$8.29	\$0; \$1.40	\$5, \$1.40	\$5.25, \$1.40
Industrial Outside City	\$8.29	\$0; \$1.40	\$10; \$1.40	\$10.50 ; \$1.40
Additional Sewer Rates OJRSA		OJRSA Fees	OJRSA Fees	OJRSA Fees