

CITY OF WALHALLA

"MAIN STREET to the MOUNTAINS"

Mr. Danny Woodward, Mayor Pro Tem
Ms. Sarai Melendez, Councilwoman
Mr. Keith Pace, Councilman
Mr. Tyler Jordan, Councilman

Mr. Danny Edwards, Mayor

Mr. Grant Keehn, Councilman
Mr. David Underwood, Councilman
Mr. Michael Kozlarek, City Attorney
Mr. Timothy B. Burton, City Administrator

AGENDA
WALHALLA CITY COUNCIL MEETING
April 18, 2023
5:30 PM
City Hall
206 N Church St, Walhalla, SC

CALL TO ORDER & WELCOME

Mayor Edwards

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

APPROVAL OF MINUTES

March 21, 2023
April 4, 2023

PUBLIC COMMENT (Public Comment is limited to 5 minutes and must be directed to Council, per City Ordinance 2022-8)

Chelsey Hucker, JD
Executive Director, First Light
Michelle Hall, PhD
Poultry Specialist, Clemson University

ADMINISTRATOR COMMENTS

Brandon Burton

READING OF PROCLAMATIONS, RESOLUTIONS, AND ORDINANCES

Mayoral Proclamation:

Small Business Week

First and Final Reading of Resolutions:

None proposed

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Mr. Keith Pace, Councilman
Mr. Tyler Jordan, Councilman

Mr. Grant Keehn, Councilman
Mr. David Underwood, Councilman
Mr. Michael Kozlarek, City Attorney
Mr. Timothy B. Burton, City Administrator

Second, Final Reading and Public Review of Ordinances: (Public Comment is limited to 5 minutes and must be directed to Council, per City Ordinance 2022-8)

- 1. ORDINANCE 2023-2 AN ORDINANCE TO REPEAL AND REPLACE ORDINANCE 1996-4 AND TO ESTABLISH THE MINIMUM REGULATIONS GOVERNING THE REGULATION OF BURNING OF LEAVES, TRASH, AND OTHER WASTE MATERIALS OUTDOORS BY RESIDENTS AND COMMERCIAL BUSINESSES IN THE CITY OF WALHALLA.**
 - 2. ORDINANCE 2023-3 AN ORDINANCE TO REPEAL AND REPLACE ORDINANCES 1980-4 AND 1987-6 AND REPLACE WITH; AN ORDINANCE TO PROVIDE FOR REGULATIONS REGARDING THE CONTROL OF DOGS.**
 - 3. ORDINANCE 2023-4 AN ORDINANCE TO REPEAL AND REPLACE ORDINANCE 2006-5 TO REGULATE FALSE / NUISANCE ALARMS TO WHICH THE PUBLIC SAFETY SERVICES OF THE CITY OF WALHALLA RESPONDS.**
 - 4. ORDINANCE 2023-5 AN ORDINANCE TO ESTABLISH LOCAL HISTORIC PROPERTY DESIGNATION PROGRAM AND DESIGN REVIEW**
 - 5. ORDINANCE 2023-6 AN ORDINANCE TO AMEND THE CITY OF WALHALLA CODE OF ORDINANCES, TO ALLOW FOR THE CONDITIONAL RAISING AND KEEPING OF CHICKENS WITHIN RESIDENTIAL DISTRICTS OF THE CITY LIMITS**
 - 6. ORDINANCE 2023-7 AN ORDINANCE TO AMEND THE ZONING CHAPTER OF THE MUNICIPAL CODE OF THE CITY OF WALHALLA, SOUTH CAROLINA TO PROVIDE FOR SHORT-TERM RENTALS, ESTABLISHING REGULATIONS FOR SUCH USE, AND OTHER MATTERS RELATING THERETO**
 - 7. ORDINANCE 2023-8 AN ORDINANCE TO ANNEX TEN AREAS OF RIGHT-OF-WAY ABUTTING THE CITY OF WALHALLA INCLUDING COFFEE ROAD (S-36) AND MULLER ROAD (S-97); PLAYGROUND ROAD (S-59); PICKENS HIGHWAY (SC 183); FOWLER ROAD (S-131); EARLE STREET (S734); CHEROKEE FOOTHILLS TRAIL (SC-11); KENNETH STREET (S-735); EAST SOUTH BOUNDARY STREET AND WEST SOUTH BOUNDARY STREET (S-267); BLUE RIDGE BOULEVARD (SC 28); AND TORRINGTON RD (S-324)**
 - 8. ORDINANCE 2023-9 AN ORDINANCE TO ESTABLISH EMERGENCY OPERATIONS PROGRAM AND OTHER MATTERS RELATED THERETO**
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- 9. ORDINANCE 2023-10 AN ORDINANCE AUTHORIZING AND DIRECTING THE CITY OF WALHALLA TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT RELATING TO SOUTH CAROLINA LOCAL REVENUE SERVICES; TO PARTICIPATE IN ONE OR MORE LOCAL REVENUE SERVICE PROGRAMS; TO EXECUTE AND DELIVER ONE OR MORE PARTICIPANT PROGRAM SUPPLEMENTS; AND OTHER MATTERS RELATING THERETO.**

First Reading of Ordinances:

- 1. ORDINANCE 2023-11 AN ORDINANCE TO REPEAL ORDINANCE 2022-16 AND REPLACE WITH AN ORDINANCE PROVIDING FOR THE ELECTION OF MAYOR PRO-TEMP AND ESTABLISHING COMMITTEE DUTIES AND OTHER MATTERS RELATED THERETO**
- 2. ORDINANCE 2023-12 AN ORDINANCE TO ADOPT THE CODIFIED ORDINANCES OF THE CITY OF WALHALLA**
- 3. ORDINANCE 2023-13 AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR GENERAL, WATER, SEWER, AND HOSPITALITY FUNDS, HEREIN KNOWN AS THE "UNIFIED BUDGET OF THE CITY OF WALHALLA, SOUTH CAROLINA" FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024, AND OTHER MATTERS RELATED THERETO.**
- 4. ORDINANCE 2023-14 AN ORDINANCE TO AMEND ORDINANCE #1994-8, THE CITY OF WALHALLA ZONING ORDINANCE, AS ADOPTED DECEMBER 13, 1994, BY AMENDING THE CITY OF WALHALLA OFFICIAL ZONING MAP TO REZONE +/- 2.19 ACRES FROM R-25 (SINGLE FAMILY RESIDENTIAL) TO MFR (MULTI-FAMILY RESIDENTIAL) ON TWO (2) PARCELS OF LAND, IDENTIFIED AS PROPERTY AT THE CORNER OF FRANK MARTIN DRIVE AND NORTH POPLAR STREET SHOWN IN DEED BOOK 2748 PAGE 222. THE PARCELS ARE FURTHER IDENTIFIED AS TMS # 500-06-01-005 AND 500-06-01-007.**
- 5. ORDINANCE 2023-15 AN ORDINANCE TO AMEND ORDINANCE #1994-8, THE CITY OF WALHALLA ZONING ORDINANCE, AS ADOPTED DECEMBER 13, 1994, BY AMENDING THE CITY OF WALHALLA OFFICIAL ZONING MAP TO REZONE +/- 3.75 ACRES FROM GR (GENERAL RESIDENTIAL) TO OC (OFFICE COMMERCIAL) ON EIGHT (8) PARCELS OF LAND, IDENTIFIED AS PROPERTIES ALONG BOOKER DRIVE SHOWN IN DEED BOOK 2685 PAGE 276; BOOK 12-N PAGE 293; BOOK 2191 PAGE 225; BOOK 2516 PAGE 182; BOOK 2369 PAGE 28; BOOK 2445 PAGE 51; BOOK 1358 PAGE 29; BOOK 2593 PAGE 156. THE PARCELS ARE FURTHER IDENTIFIED AS TMS # 500-19-05-001; 500-19-05-002; 500-19-05-003; 500-19-06-001; 500-19-06-003; 500-19-06-004; 500-19-06-005; 500-19-06-014.**
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DISCUSSION AND/OR ACTION ITEMS (to include Vote and/or Action on matters brought up for discussion, if required)

- 1. Discussion on Building Official Ordinance**
- 2. Approval of Contract for S Catherine St**
- 3. FY 2022 Audit Presentation**
- 4. Re-authorize agreement with YMCA for city pool**

EXECUTIVE SESSION (to include Vote and/or Action on matters brought up for discussion, if required)

- 1. Discussion on Contractual Real Estate Matter**

MAYOR COMMENTS

Mayor Edwards

ADJOURN



The City of Walhalla City Council held a meeting Tuesday, March 21, 2023, at 5:30 PM. The location of the meeting was in Council Chambers of City Hall, 206 N. Church Street, Walhalla, SC 29691.

PRESENT: Mayor Danny Edwards, Mayor Pro-Tempore Danny Woodward, Administrator Brandon Burton, Councilman Keith Pace, Councilman Grant Keehn, Councilwoman Sarai Melendez, Councilman David Underwood, Councilman Tyler Jordan

ABSENT:

STAFF: City Attorney, Michael Kozlarek. Public. Media. Other Staff.

OTHERS:

Mayor Danny Edwards called the meeting to order at 5:30 PM and called for a moment of silence.

Mayor Danny Edwards asked Councilman David Underwood to lead the Pledge of Allegiance.

Mayor Danny Edwards called for a motion to approve the agenda. Councilman Keith Pace made a motion to approve, Councilman David Underwood second. Mayor called for vote. Councilman Keehn made a motion to amend the agenda, removing the first readings for Ordinances 2023-6 and 2023-7 to continue in the next council meeting. Councilmembers discussed. Mayor called for someone to second Councilman Keehn's motion, to amend the agenda. No second. Motion dies. Mayor Edwards called for a vote to approve the agenda. All present councilmembers voted yea. None nay.

Mayor Danny Edwards called for a motion to approve the minutes. Councilman Keith Pace made a motion to approve the minutes, Councilman Grant Keehn second. Councilman Keehn pointed out a correction that needed to be made to the minutes. Correction was accepted. Mayor called for vote to approve the amended minutes. All present councilmembers voted yea. None nay.

Mayor Danny Edwards opened for public comment and went over rules of meeting as it pertained to public comment.

Mayor Edwards recognized Mr. Luther Lyle. Mr. Lyle and his brother, Mr. David Lyle, presented a plat of Walhalla from 1890.

Public comment closed.

City Administrator Brandon Burton introduced a new business guide that Celia put together. Received Economic Development Grant for \$60,000. Grant written and finalized. This will help fund four projects- 2 commercial, 1 residential, 1 commercial or residential. Administrator Burton informed council that he spoke with Duke Energy regarding final hook up for the charging stations at Brown Square. Also, met with people coordinating Issaqueena Last Ride and Main Street to the Mountains events. ILR will be in April and Main Street to the Mountains will be in May. Department heads are reviewing a new financial system called Springbrook. This system is all online and will take the place of QS1. Saturday, March 25th, will be the Utility Fund Budget Workshop. Still waiting for the final audit for fiscal year 2021- increased assets a little over a million dollars and increased net position by \$1.46 million. We did borrow \$304,000 out of ARP for the General Fund \$88,000 for the Utility Fund. This year, 2024, the city has had \$6.15 million in requests and \$4.36 million in estimated revenues. We are about \$500,000 out of kilter in the General Fund, so there is some work to do. The city received \$91,000 in request in the H tax program. There is a good amount of American Rescue Funds that will transfer over. We will be getting a reimbursement from the county for the waterline improvement project. Administrator Burton sent out news blast from SCIIP/SCRIA still in a holding process for applications. Administrator Burton added that hopefully the state legislature adds more money to that program so that everyone gets a better shot at getting funded.

Mayor Danny Edwards introduced Resolution 2023-8, a resolution to adopt a permit for open spaces. Administrator Burton explained that the resolution enacts a permit process for the use of the green space at Arby's and the one at Brown Square. There are a lot of requests coming in and we need to have a process in place. Councilman Grant Keehn made a motion to adopt Resolution 2023-8, Councilman Jordan second. Mayor called for discussion and a vote. All present councilmembers voted yea. None nay.

Mayor Danny Edwards introduced Resolution 2023-9, a resolution to adopt and Emergency Operations Plan for the city of Walhalla. Administrator Burton explained that to apply for grants, we need to formalize our EOP practice. Each department will have duties in case of emergency. Emergency Operations Center would be at the fire department. Also, with the EOP, we would work in conjunction with the state and the county. Councilman Underwood made a motion to accept the resolution, Councilman Keehn second. Mayor called for discussion and a vote. All present councilmembers voted yea. None nay.

Mayor Danny Edwards introduced Resolution 2023-10, a resolution to adopt an exposure control plan. Administrator Burton explained the details of the control plan- in the event that a fireman, police officer, public works employee, rec employee, or any other city employee get exposed to bodily fluid, blood, etc- the plan would include the OSHA process for being treated, decontamination, testing, reporting. This would help with insurance premiums. Councilman Underwood made a motion to accept the resolution, Councilman Pace second. Mayor called for discussion and a vote. All present councilmembers voted yea. None nay.

Mayor Danny Edwards reintroduced Ordinance 2023-1, final reading, an ordinance to establish a registration for vacant and abandoned buildings. Administrator Burton informed the

councilmembers that, after the last meeting, they did strike all the fees for residential under category one. Councilman Pace made a motion, Mayor Pro-Tempore Danny Woodward second. Mayor Edwards opened for discussion. Councilman Grant Keehn submitted his amendment. Councilman Keehn explained that he sees a distinction between vacant and abandoned. Furthermore, he does not believe the city should have the authority to tell people what to do with their property as long as it's not a nuisance or detriment to the neighborhood. He stated that he believes if the building is well maintained, then it is the owner's business what they do with their property. Councilman Keehn briefly went over what was included in his amendment. Councilman Keehn made a motion to accept the amendment, Councilman Jordan second. Councilman Pace called for the question. No second to the call for the question. Mayor Edwards asked Councilman Pace if he would like to withdraw the call for question. Councilman Pace agreed to withdraw. Mayor Edwards opened meeting to discussion. Councilwoman Melendez shared some research she found. She informed council that over 1,000 municipalities have vacant property registration ordinances. She added that it seems unlikely that this ordinance violates rights, because it would have been challenged in court. She said there are costs to the city for providing services to protect vacant properties from fire and break-ins etc. Councilwoman Melendez continued to share her research and ideas for this ordinance. Discussion continued between councilmembers. Mayor Danny Edwards called for a vote for Councilman Keehn's amended motion. Councilman Keehn and Councilman Jordan voted in favor of the amended motion. Councilman Pace, Mayor Pro-Tempore Woodward, Mayor Danny Edwards, Councilwoman Melendez, and Councilman Underwood opposed. The motion to amend fails. Mayor Edwards called for public comment on Ordinance 2023-1. Mr. Luther Lyle stood up to share his personal views concerning this ordinance. Another Walhalla resident stood up to share her views. Mayor Edwards called for discussion on the original ordinance. Councilmembers discussed. Mayor Pro-Tempore Woodward called for the question, Councilman Pace second. Mayor Edwards called for a vote to end the debate. All present councilmembers voted yea. None nay. Mayor Edwards called for a vote for the original Ordinance 2023-1. Councilman Pace, Mayor Pro-Tempore Woodward, Mayor Danny Edwards, Councilwoman Melendez, and Councilman Underwood voted in favor. Councilman Keehn and Councilman Jordan opposed. Ordinance passes.

Mayor Edwards introduced first reading for Ordinance 2023-2, ordinance to repeal and replace Ordinance 1996-4, to establish the minimum regulations governing the regulation of burning of leaves, trash, and other waste and materials, outdoor, by residents and commercial businesses in the city of Walhalla. Administrator Burton explained that this change would clarify the ordinance in respect to the new DHEC and South Carolina Forestry Commission Regulations and includes a piece for commercial businesses. Businesses would be able to obtain a yearly burn permit, rather than paying for one weekly. Councilman Keehn made a motion to accept Ordinance 2023-2, Councilman Underwood second. Mayor Edwards called for discussion. Councilwoman Melendez had some questions concerning residential fees and consequences. She wants to ensure that public education awareness is put out to inform the community regarding these regulations. Councilman Pace reminded Councilwoman Melendez that Fire Chief Bates informed council the expense of his firefighters to go to these calls. Councilman Pace added that the first encounter is a warning, and the resident will be informed at that time.

Councilman Underwood and other councilmembers discussed. Administrator Burton spoke from his own experience by saying it is a problem in the community and there are repeat offenders. Discussion continued between councilmembers. Mayor Edwards called for vote. All present councilmembers voted yea. None nay.

Mayor Edwards introduced first reading for Ordinance 2023-3, ordinance to repeal and replace Ordinance 1980-4 and 1987-6 with an ordinance to provide regulations regarding the control of dogs. Administrator Burton said he will have to defer to Chief of Police Tim Rice and Celia Myers if there are specific questions. In the past, the ordinance allowed officers to dispatch certain animals on the spot. This replacement ordinance would allow animal control to handle these incidences. Rabies inoculation is still required, and leash law will be reinstated. The definition of a vicious animal is an animal with a propensity, tendency or a disposition to attack, to cause injury, or to otherwise endanger the safety of human beings or domestic animals, or any animal which attacks a human being or domestic animal one or more times without provocation or any animal which has been quarantined for the second time for biting humans. Councilman Jordan made a motion to add the definition of vicious animal in the form of an amendment, Councilman Keehn second. Mayor Edwards called for vote. All present councilmembers voted yea. None nay. Ordinance amended and definition added. Mayor Edwards asked if there is any other discussion. Councilman Keehn had questions regarding possibly including 1976-15. Administrator Burton discussed with councilmembers and Chief of Police Rice. Councilman Keehn pointed out a correction to be made on page 1, section 2, first paragraph, and also section 4 regarding removing the line, "keep it concealed from view". He made both amendments in the form of a motion, Councilman Pace second. Mayor Edwards called for a vote. All present councilmembers voted yea. None nay. Ordinance amended. Mayor Edwards asked if there were any other changes to be made. Councilman Pace made a motion to move on Ordinance 2023-3 as amended, Councilman Keehn second. Mayor Edwards called for a vote. All present councilmembers voted yea. None nay.

Mayor Danny Edwards introduced first reading for Ordinance 2023-4, ordinance to repeal and replace Ordinance 2006-5 to regulate false nuisance alarms to which public services in the city of Walhalla has to respond. Administrator Burton explained how in the past there was an ordinance to regulate false fire alarms and false burglar alarms. This gives them a method to encourage the property owner to have it fixed. Councilman Pace made a motion, Mayor Pro-Tempore Woodward second. Mayor Edwards called for discussion. Councilman Grant Keehn expressed his concern for separating residential from commercial. He would like for all the fees to reflect evenly and to also reflect what was written in the old ordinance- page 2, section 3 service charge. Chief of Police Tim Rice explained the reason for the difference in fees for residential and commercial. Discussion continued between councilmembers. Councilman Keehn made a motion, Councilman Jordan second. Mayor Edwards called for discussion and vote. Councilman Keehn and Councilman Jordan voted in favor of amending the motion. Councilman Pace, Mayor Pro-Tempore Woodward, Mayor Edwards, Councilwoman Melendez, and Councilman Underwood opposed. Motion fails. Mayor Edwards called for a vote on the original Ordinance 2023-4. All present councilmembers voted yea. None Nay.

Mayor Danny Edwards introduced first reading for Ordinance 2023-5, ordinance to establish local historic property designation program and design review. Administrator Burton informed the council that the Planning Commission reviewed and had public review regarding this program, as well as voting on it, during their March 13, 2023 meeting. It is a voluntary program. Anyone interested would go to the council and petition to be there. Mayor Pro-Tempore Woodward made a motion to approve, Councilwoman Melendez second. Mayor called for discussion. Councilman Underwood called attention to Section 5 and suggested to strike "initial conclusion" and say, "city's historic register shall be voluntary and require the approval of the property owner". Administrator Burton responded to Councilman Underwood by agreeing to clean up the language in this section. Councilman Underwood made a motion, Councilman Pace second. Mayor Edwards called for discussion and a vote. Councilmembers discussed. Mayor Edwards called on a vote to amend the ordinance. All present council members voted yea. None nay. Mayor Edwards asked if there was any other discussion. Councilman Keehn expressed his concern for lower income people residing in historic districts. Administrator Burton explained that people can reside in a historic district and property owners can request to be excluded from that district. Councilman Keehn continued to share his concerns about encroaching on people's property rights. Mayor Edwards called for a vote for Ordinance 2023-5. Councilman Pace, Mayor Pro-Tempore Woodward, Mayor Edwards, Councilwoman Melendez, and Councilman Underwood voted in favor of passing ordinance. Councilman Jordan and Councilman Keehn opposed. Motion carries.

Mayor Edwards introduced Ordinance 2023-6, ordinance to amend the city code of ordinance for raising and keeping chickens within a residential district of the city limits. Administrator Burton deferred this to Celia Myers. Ms. Myers informed council that the Planning Commission had met and reviewed and recommended approval of this amendment. She added that there is a conflict between the animal ordinance saying property needs to be two or more acres to have chickens, however in the zoning ordinance, it is not allowed in any zone. Ms. Myers said that whether this ordinance gets passed or not, the conflict needs to be addressed. She spoke with the Livestock Agent, Chris Talley, over Clemson Extension specifically to ask if this was satisfactory for health and safety welfare for animals and humans, and asked if he recommended a half-acre or a whole acre. He recommended the whole acre. Ms. Myers reviewed a map of properties with council. She explained that if this ordinance passes, any of those properties would be allowed to register and have up to four domesticated females, no roosters, and would have to meet specific requirements: adequate ventilation for the coops, put away their feed, clean up after the chickens, etc to cut down on smell and predators. Councilman Pace made a motion, Councilman Underwood second. Mayor Edwards called for discussion. Councilman Keehn asked if Mr. Talley thought it would be acceptable for properties with half an acre or less to have chickens. Ms. Myers responded that Mr. Talley recommended a minimum of one acre, even for one chicken. Councilmembers continued to discuss. Mayor Pro-Tempore Woodward shared his concern and asked who would be responsible for enforcing this for the city. Councilman Keehn requested to make an amendment to allow owners to kill the chicken once it stops laying eggs. Currently, it states that no person can slaughter any chickens within the city limits. Celia responded by saying that it's standard for any domesticated animal, and if an owner wanted to slaughter a chicken, they would have to do it outside the city limits.

Councilman Keehn called for the question, Councilman Underwood second. Mayor Edwards called for a vote. All present council members voted yea. None nay. Mayor Edwards called for vote of first reading of Ordinance 2023-6. Councilman Jordan, Councilman Pace, Mayor Edwards, Councilman Keehn, Councilwoman Melendez, and Councilman Underwood voted in favor of first reading. Mayor Pro-Tempore Woodward opposed.

Mayor Edwards introduced Ordinance 2023-7, ordinance to amend the zoning chapter of the municipal code of the city of Walhalla to provide short-term rental regulations. Administrator Burton referred to Ms. Myers. Ms. Myers informed council of the Planning Commission meeting and public hearing held in February. They voted to recommend approval to full council of March 13, 2023. This would be an ordinance to establish regulations of short-term rentals. Councilwoman Melendez made a motion, Councilman Jordan second. Mayor opened for discussion. Councilman Pace asked for clarification where it says, "a permit has to be obtained for each rental". He asked if that means each time an Airbnb is rented out, would they have to obtain a permit. Ms. Myers answered, "no." Councilman Keehn asked Ms. Myers about the section that reads rentals should be rented for a maximum of 45 consecutive days. He asked Councilman Underwood how many days for an outage at Duke Energy. Discussion continued. Mayor Edwards shared his opinion on the section saying he believes 12 adults living in a house is too many. Councilmembers discussed. Mayor Edwards said he is going to take a closer look at this and discuss it at a different time. Mayor Edwards called for a vote. Councilman Jordan, Councilman Pace, Mayor Pro-Tempore Woodward, Mayor Edwards, and Councilman Underwood voted in favor of ordinance. Councilman Keehn and Councilwoman Melendez opposed. Motion carries.

Mayor Edwards introduced Ordinance 2023-8, ordinance to annex areas of right of way. Administrator Burton informed council that DOT brought to the city's attention that there are pieces of right of ways inside the city limits contiguously annexed. This ordinance will clean up the map. It does not annex someone's property. Administrator Burton further explained the benefits for law enforcement, etc. Councilmembers discussed. Councilman Pace made a motion as discussed, Councilman Jordan second. Mayor Edwards called for discussion and a vote. All present council members voted yea. None nay.

Mayor Edwards introduced Ordinance 2023-9, ordinance to establish Emergency Operations Program and other matters thereto. Administrator Burton explained the ordinance. Councilman Underwood made a motion to accept, Councilwoman Melendez second. Mayor Edwards called for discussion. Councilman Keehn called attention to a correction that needed to be made. Correction accepted. Mayor Edwards called for a vote. All present council members voted yea. None nay.

Mayor Edwards introduced Ordinance 2023-10, ordinance to enter into an intergovernmental agreement with South Carolina Revenue Services. Administrator Burton detailed ordinance for council members. Mayor Pro-Tempore made a motion, Councilman Jordan second. Mayor Edwards called for discussion. Mayor Edwards called for a vote. All present council members voted yea. None nay.

Mayor Edwards moved to the discussion/action items portion of the meeting. He turned it over to Administrator Burton. Mr. Burton requested authorization for the purchase for a zero-turn lawn mower and bagger for the Public Works Department. This is off state contract through Dixon Tractor and the city will use the balance left over from the insurance reimbursement from the burn trash truck that was replaced. Councilman Pace does not feel like we need a \$4500 bagger. Councilmembers discussed. Councilman Jordan made a motion, Councilman Underwood second. Mayor Edwards called for a vote. All present council members voted yea. None nay. Motion carried.

Mr. Burton requested authorization for the purchase of a smaller mower for the Rec Department. This was approved in the FY 23 budget. Mayor Edwards said the council had already approved this with the vote for the mower for Public Works.

Ms. Myers discussed the comprehensive plan, to establish a steering committee and focus groups. She informed the council that the Planning Commission had already appointed who will be at certain focus groups and chair will be on the steering committee. Councilmembers discussed. Councilman Underwood made a motion, Councilman Pace second. Discussion continued. Mayor Edwards called for a vote. All present council members voted yea. None nay. Motion carried.

Administrator Burton discussed the current council structure. He made recommendations and informed the council that they can make changes if so desired. Councilmembers discussed. Administrator Burton is requesting direction from the council regarding any changes so that he can bring to first reading. Councilman Pace made motion, Councilman Jordan second. Mayor Edwards called for a vote. All present council members voted yea. None nay. Motion carried.

Administrator Burton discussed the recreation survey and presented a couple of charts to illustrate the results to the council. Council members asked questions and continued discussion. Administrator Burton reviewed the results of the survey with council members. Mr. Burton is requesting direction from the council regarding including this in the FY2024 budget to allow expansion of these programs. Mayor Pro-Tempore Woodward made motion, Councilman Jordan second. Mayor Edwards called for a vote. Discussion briefly continued with Councilman Pace expressing to council that he is willing to vote in favor for the sole purpose of seeing it on the budget. He added that if it doesn't look financially sensible for the city, he will vote against it. Councilman Jordan, Councilman Pace, Mayor Pro-Tempore Woodward, Mayor Edwards, Councilwoman Melendez, and Councilman Underwood voted in favor. Councilman Keehn opposed.

Administrator Burton updated council on the codification of ordinances to make them congruent with state laws. Council asked question and continued discussion. Mr. Burton said he will bring this in form of an ordinance next meeting. He just needs a vote to move it forward. Councilman Jordan made a motion, Councilman Keehn second. Mayor Edwards called for discussion and a vote. All present council members voted yea. None nay.

Administrator Burton addressed city vehicle accidents that have happened recently. One involved a police vehicle, a Tahoe, that was damaged beyond repair, during a pursuit. He informed council that there will be insurance money coming in and that money would be used to replace the vehicle. Chief Rice has given up his pursuit Durango because there are not any more on the market. The vehicle Mr. Burton is requesting for Chief Rice's replacement is an F-150, similar to one already on the fleet. Discussion continued. Councilman Underwood made a motion, Mayor Pro-Tempore Woodward second. Mayor Edwards called for discussion. The vehicles Chief Rice is looking at are used Ford Taurus's. Administrator Burton informed the council that he will be asking for some more capital improvement. There are some vehicles that can be sold, and the money from sells can be put back into the fund, and pull these used vehicles that are already outfitted with lights, etc that come from the federal government. Chief Rice discussed details of vehicle purchases with council. The purchases of the cars will be discussed more in the next meeting. This vote is for the purchase of the truck. Councilman Underwood made a motion to move forward with the purchase, Mayor Pro-Tempore Woodward second. Brief discussion continued. All present council members voted yea. None nay.

Mayor Edwards called for motion to go into Executive Session. Councilman Pace made the motion, Councilman Underwood second. Mayor Edwards called for a vote. All present councilmembers voted yea. None nay.

Mayor Edwards called the meeting back to regular session. Councilman Pace made a motion to accept the personnel handbook, Councilwoman Melendez second. Mayor Edwards called for discussion and a vote. All present councilmembers voted yea. None nay.

For boards and planning commission- Councilman Pace made a nomination to appoint Lynn McClain, Councilman Underwood second. Mayor Edwards called for discussion and a vote. All present council members voted yea. None nay.

Mayor Edwards asked for a motion to adjourn. Councilman Underwood made a motion to adjourn, Councilman Jordan second. Mayor Edwards called for a vote. All present councilmembers voted yea. None nay.

Meeting was adjourned.

The City of Walhalla City Council held a City Committee Meeting Tuesday, April 4, 2023, at 5:30 PM. The location of the meeting was in Council Chambers of City Hall, 206 N. Church Street, Walhalla, SC 29691.

PRESENT: Mayor Danny Edwards, Mayor Pro-Tempore Danny Woodward, Councilman Keith Pace, Councilman Grant Keehn, Councilman Tyler Jordan, Councilwoman Sarai Melendez, Councilman David Underwood via phone

ABSENT:

STAFF: City Attorney, John Marshall Moser. City Administrator Brandon Burton. Dept Heads

OTHERS: Public. The Journal

Mayor Edwards called the meeting to order at 5:30 PM and called for a moment of silence.

Mayor Edwards asked Councilman Pace to lead the Pledge of Allegiance.

Mayor Edwards called for a motion to approve the agenda. Administrator Burton asked to amend and add Catie Fisher under Staff Reports under Community Development. Councilman Keehn made a motion to amend, Councilman Pace second. Mayor Edwards called for discussion and vote. All present councilmembers voted yea. None nay.

Mayor Edwards opened for public comment and went over rules of meeting as it pertained to public comment. No public comments made.

Committee Reports were given by respective department heads.

Arbor Day Celebration April 5, 2023 at the Depot. Trees will be planted and given away.

Parks and Recreation- Mr. Woodward, Chair

Director John Galbreath reported: (Mr. Galbreath not present due to working on ball fields) Councilman Woodward gave report.

Baseball and softball practice has started. Games will start April 17th. Conducting maintenance on recreational fields.

Maintenance will start soon on the pool and splash pad.

Councilwoman Melendez asked for update on Chicopee Ballfield. Administrator Burton advised final payment had been made. Director John Galbreath has been getting prices for the materials still needed. The Police Department investigated and was able to identify the

juveniles responsible for the vandalism and had them clean up the graffiti. Possible purchase cameras in the future.

Public Works- Mr. Jordan, Chair

Director Russ Price submitted report:

March the City of Walhalla picked up:

- 245 tons of residential garbage
- 126 tons of commercial garbage
- 51 tons of recyclable brush
- 33 tons C&D

Leaf truck is still down. It is being sent to have the system put in.

Trash truck has been down a couple of weeks. It will be back up and running soon. We are a little behind on trash.

Replaced the boards at the Depot on the deck, handrails, and the steps. In a couple of months once it dries out they will put sealer.

Planted an oak tree at Oak and Main St. Two sugar maples in front of the Methodist Church.

Councilman Pace inquired about the garbage truck. There wasn't an up to date status.

Police- Mr. Underwood, Chair

Chief Tim Rice not present. Mayor Pro-Tempore Danny Woodward reported:

March Events/Training/Other news:

Officer Austin Chenault graduated from SCCJA

Caught being good lunch at WMS 8 staff attended

All officers completed Emergency Vehicle Operations training.

Annual pistol/rifle/taser requalification's

Cpl Jerde was a guest instructor at SCCJA

Coming up: Issaqueena's Last Ride and the JMB family festival

1155 total calls for service

254 traffic stops

10 traffic collisions

79 incident reports

1 pursuit

0 response to resistance

232 traffic citations/ traffic/ non-traffic/warnings issued

34 arrests made/ 1 juvenile referral

340 business checks/extra patrols

73 hours of overtime- 17 shift coverage, 6 court, 56 training
283 hours of training

Councilwoman Melendez inquired about staffing. Dept is full staffed.

Utilities- Mr. Keehn, Chair

Director Scott Parris on vacation. Councilman Keehn reported:

March 2023

New Water Taps – 22

New Sewer Taps - 4

New water contracts- 62

Emergency Locates - 5

Meter box changes - 3

Meter change outs - 135

Work Orders -52

Sewer Work Orders - 5

New development service inquiries – 1

The next few weeks, we will be upgrading water meters and replacing several of the larger meters. West Union's meter will also be replaced Cam Strep will have representatives from Denmark on site during the installation.

Replacement valve actuators have been ordered for the water plant. Staff will install these.

Councilwoman Melendez inquired about if fully staffed. Not at this time.

Lost power this past Saturday and did not lose any water.

Main Street (General Gov't)- Mr. Pace, Chair

Celia Myers reported:

Researched workforce housing opportunities and short-term rentals

Working on historical ordinance

Working on zoning ordinance

Working on vacant building ordinance

Working with 2 potential new business owners, as well as a food trailer

8 complaints in reference to property maintenance; still within grace period. Will look at and address next week.

South Carolina chapter for the American Planning Association came up two weekends ago to hold a charette for the Kaufman Square Park

Two preliminary plat requests- subdivision and habitat for humanity
Laying groundwork for the baseline conditions for the comprehensive plans
Processed permits
General office and website management:
zoning permits
business licenses
sign permits
preliminary subdivisions
fence
demolition
food truck permits
violations- verbal/ written

Fire and Codes- Ms. Melendez, Chair

Chief Will Bates gave report:

102 Fire responded to calls for services- fire, medical/rescue
13 mutual aid calls
41 calls inside city, outside
61 hours on incidents
905 hours of training

2 Firemen completed their candidacy period.

2 full time openings

Fully staffed.

Still going through SC DHEC BLS agency certification inspections will be Thursday

JMB came to the Fire Dept on a field trip

28 business inspections

22 pre-plans

4 rental inspections

4 smoke detector installs

Coming up events include Main St OCVC, Walhalla Elementary, and JMB

Councilman Keehn asked about citizens helping during storms etc. Chief Bates states individuals have to be trained for the safety aspect of it. Always taking volunteers that want to sign up for the departments.

Main St Director-Catie Fisher

Catie Fisher reports:

New businesses we have are Looking Glass Salon Nail and Spa, Healing Arts Wellness, and Sugar Bear Treats

New billboard location Hwy 28 by Edwards Auto

Businesses downtown are partnering with Salem Media. Alexander's Work and Wander, The City of Walhalla, Corner Crafts Boutique, and Sunni Ann Mercantile

Businesses pay \$250/month The City of Walhalla and MSW will cover the remainder \$1500 each month.

Main St to the Mtns Festival May 6th bike race starts at 9am the festival is from 10-3
60 food/craft vendors

Rock Creek livery providing carriage rides with ticket purchase

Lions Club selling \$5 all you can eat pancakes starting at 7am @ Browns Square

Peirce Center Interns from Clemson University will be assisting non-profit groups and downtown businesses assess their needs. They will also produce a newsletter to help everyone be in contact.

The program committee has been broken up in independent committees depending getting their own budget. These small committees will assist with distributing flyers, radio script writing, vinyl banners etc.

The design committee will create a plaque system for the downtown garden beds. The merchants can purchase the bed and be responsible for maintaining it.

The organization committee will help find grants, inventory count, and contact with volunteers

Walhalla United gathering April 24th from 6 to 8pm @Walhalla Performing Arts speaker Greg Harris. Round table discussions to include parking/Salem Media, and Brown Square plans. MSW is to create multiple platforms of open communications for downtown businesses. This is done through Walhalla United 2023 Gatherings, emailed monthly newsletters, and Salem Media/Shop SC

Catie will be reaching out to individuals to get the committees organized.

Jenny from Main St Carolina will be here on the 20th and training the Main St Board she would like for council to attend as well 4-6pm location TBD

Community Development Manager- Mr. Pace, Ms. Melendez, Mr. Keehn

Celia Myers gave report:

4 Ordinances going through the process and going for the second reading and public comments for the amendments to the Animal Ordinance, Ordinance to establish Short-term Rental regulations, the right of way annexation, Ordinance to establish Historic Preservation regulations will be on the 18th

Vacant building registration ordinance was adopted and form have been prepared and available online. Building owners have until July 31st to register

Board of Zoning appeals meeting Thursday 6th and Planning Commission on the 10th. Rezoning applications for corner of Frank Martin/Poplar St and a second for Booker Dr (they are requesting to go to multi-family duplexes/quads)
New business guide and checklist available
Distributed a New Economic Development Grant "Uniquely Walhalla"
5 new business along Main St and 1 food truck now permitted
4 code violations reached satisfactory resolutions
Attended Western Upstate Association of Realtors learned positive impact of short term rental
Attended committee meeting for Hazard Mitigation Public Forum
Received a lot of questions regarding storm water management and setbacks and food truck violations

Issued:

- 10 zoning permits
- 4 violations
- 2 preliminary subdivisions
- 1 rezoning request
- 1 food truck permit
- 1 appeal

Councilman Keehn requested to know the impact of short term rentals. Answer was another business (taxes), and local spending.

Mayor Edwards inquired about the location of the Subdivision permits. Josh Circle & Spring St

General Government- Mr. Pace, Chair

Administrator Burton gave report:

Parking lot at Brown Green now striped
Fire lanes are designated on N Church at the WPAC and Gym
Working on RFP for banking services
Interviewing companies for billing, accounting, payroll and citizen pay software
Submitted a grant to SC Arts Commission for Hispanic Heritage Festival
Administrators office has been moved, old office will be used for Community Development and meeting space
April 20th Main St training
Finance Committee met on March 30th to recommend HTAX grant
Met with all department heads and finishing general fund budget
April 8th General fund budget workshop 9am City Hall
April 18th Finance Committee meeting at 5pm
Budget reports have been sent out

Capital Improvement fund balance \$262k number will drop but doesn't include \$80k transfer that will be made out of general fund for FY 23
Spending is cut off for the fiscal year except for emergencies
Still awaiting the audit, completion should be this week

Project:

Stumphouse- contractors on site
Wanderweg Greenway- contract approved
Chicopee- issued the final concrete payment
Waterline Improvement- 30% drawings reviewed last week
Depot Decking- deck finished working on steps
Electric Charging stations- are operational
Ross Mtn Parking- ITB is on the street 4/30 due date
S Catherine St- have a bid looking for funds hopefully have contract action at next council meeting
C Funds- \$800k

Flat Rock pump station is shovel ready. OJRSA is waiting on the grant. It's a 1-2 million dollar project.

Sewer authority working to develop RFQ for Professional Services to study the organization
Clarification- if members of council meet for example lunch and don't discuss City Business is fine if plans to discuss business it has to be advertised and notice given to the media 24hr in advance. Similar to a workshop. Ordinance 2020-17 conference calls are considered meetings

Discussion on short term rental (Celia Myers) whether to collect within the City or let the County/State keep collecting. Payment is quarterly. Trying to keep up with how many are in the city and who pays. County collects 2% and City is 1.5% ATAX on top of that. Continue to investigate the best way to handle documentation of rental and income

Mayor Edwards states Executive Session was needed to discuss appointments to boards and commissions. Mayor Pro-Tempore Danny Woodward made a motion to go into Executive Session, Councilman (???) (**interference**) second. Mayor Edwards called for a vote. All present councilmembers voted yea. None nay.

Mayor Edwards declared back in regular session and no action was taken other than discussion. Mayor Edwards asked for a motion to adjourn. Councilman Jordan made a motion, Councilman Pace second. All present councilmembers voted yea. None nay.

Meeting adjourned.

A PROCLAMATION

TO RECOGNIZE APRIL 30 TO MAY 6, 2023 AS SMALL BUSINESS WEEK IN WALHALLA

WHEREAS, the City of Walhalla recognizes and values the dedication and entrepreneurial spirit of small businesses that keep our economy growing strong; and

WHEREAS, we honor these entrepreneurs who take a risk on an idea, choose to invest in our local community and create jobs for others; and

WHEREAS, local small businesses are the backbone of our economy, leaders in our community and innovators, ensuring a vibrant tomorrow;

WHEREAS, with approximately 1,100 current business licenses registered with the City of Walhalla, the Walhalla business community is a vital contributor to the economic health and social wellbeing of the community; and

WHEREAS, National Small Business Week has been recognized every year since 1963, with the sponsorship of the U.S. Small Business Administration, to honor the critical contributions of America's entrepreneurs and small business owners;

NOW, THEREFORE, we the City Council of Walhalla, do hereby proclaim Sunday, April 30 to Saturday, May 6, 2023 as

“Small Business Week”

in the City of Walhalla, urging all citizens to acknowledge and celebrate the achievements made by small businesses both locally and nationally, and to support your local businesses by “Buying Local”.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Walhalla, South Carolina to be affixed this Eighteenth Day of April in the year of our Lord Two Thousand Twenty-Three.

Seal

Mayor Danny Edwards

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE 2023-2

CITY OF WALHALLA)

**AN ORDINANCE TO REPEAL AND REPLACE ORDINANCE 1996-4 AND TO
ESTABLISH THE MINIMUM REGULATIONS GOVERNING THE REGULATION OF
BURNING OF LEAVES, TRASH, AND OTHER WASTE MATERIALS OUTDOORS BY
RESIDENTS AND COMMERCIAL BUSINESSES IN THE CITY OF WALHALLA.**

Whereas,

NOW THEREFORE: it is ordained and enacted that: by the Mayor and Council members of the Municipality of Walhalla, in Council assembled, that the following ordinance, shall be as follows:

SECTION 1. TITLE

The title of this ordinance shall be the 2023 Outdoor Burning Ordinance.

SECTION 2. PURPOSE

The purpose of this ordinance is:

- I. to protect the citizens, visitors, and buildings of City of Walhalla.
- II. to promote economic and general welfare of the people of City of Walhalla.
- III. To establish guidelines for the proper burning and operation of open flame in the City of Walhalla. (Appendix A)

It shall be unlawful for any person to set or maintain a fire outdoors within the Corporate Limits of the City of Walhalla without a proper and in date permit. Permitted burning will only be allowed for the purpose of burning natural vegetation only. All other materials such as trash, tires, plastics, lumber, or other flammable materials will be strictly prohibited. This is in accordance with the legislation passed by the South Carolina Forestry Commission (SCFC) and the South Carolina Department of Health and Environmental Control (SC DHEC).

SECTION 3. ACCEPTED AND PROHIBITED BURNING MATERIALS

In accordance with South Carolina Forestry Commission Regulation 61-62.2 "Prohibition of Open Burning" and with SC DHEC guidelines, permitted burning will be accepted only for the following:

Ordinance 2023-2 1
Outdoor Burning

- I. Burning of leaves, tree branches, or yard trimmings originating on the premises
- II. Burning in connection with the preparation of food for immediate consumption.
- III. Campfires and fires used solely for recreational purposes, ceremonial occasions, or human warmth. Fires set for these purposes must use only clean wood products (woody vegetation, leaves, or wood which is not coated with stain, paint, glue or other coating material, and not treated lumber).
- IV. Burning for the purposes of agricultural or land management purposes can only burn material that originated on site and not moved from one site to another location.
- V. The amount of dirt on the material must be minimized.
- VI. No heavy oils, asphaltic materials, items containing natural or synthetic rubber, or any materials other that plant growth may be burned.
- VII. In the event of large area or land clearing all burning operations must be in accordance with SCFC and SC DHEC regulations.

SECTION 4. RESIDENTIAL

All burning of any flammable materials in the outdoors shall be done under the authorization and supervision of the City of Walhalla Fire Department. Citizens, prior to burning, must contact the Fire Department and will be issued a burn permit after giving the Fire Department the following information which will include their phone number, location of burning, and permanent home address and what is to be burned. Permitted burning will only be allowed for materials outlined in Section 3 of this ordinance. Permits are issued for one (1) day with the understanding that if any complaints are received the Fire Department will extinguish the fire. Decision to extinguish the fire is solely at the discretion of the City of Walhalla Fire Department. There will be no burning permitted on Sundays.

SECTION 5. COMMERCIAL

All burning of any flammable materials in the outdoors shall be done under the authorization and supervision of the City of Walhalla Fire Department. Businesses, prior to burning, must contact the Fire Department and will be issued an Annual Commercial Burn Permit (Appendix B) after giving the Fire Department the following information which will include their phone number, location of burning, and what is to be burned. Permitted burning will only be allowed for materials outlined in Section 3 of this ordinance. Permits are issued for one (1) year with the understanding that if any complaints are received the Fire Department will extinguish the fire. Decision to extinguish the fire is solely at the discretion of the City of Walhalla Fire Department. There will be no burning permitted on Sundays.

SECTION 6. FINES AND FEES

RESIDENTIAL	COMMERCIAL	
FINES	FEES	FINES
1 st offence- \$0	Annual Permit- \$50	1 st offence- \$100
2 nd offence- \$50		2 nd offence- \$250

3 rd offence- \$100		3 rd offence- \$500
4 th offence- \$200		4 th offence- \$1000
5 th offence- Ban for 1 year		5 th offence- Ban for 1 year

SECTION 6. SEVERABILITY CLAUSE

If any provision of this ordinance shall be held or made invalid by a court decision, statute or rule, or shall be otherwise rendered invalid, the remainder of this ordinance shall not be affected thereby.

SECTION 7. LEGALITIES

That nothing in this ordinance hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as city in Section 6 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

SECTION 8. ADOPTION

This ordinance shall take effect and be in force from and after its approval as required by law.

AND IS DONE AND RATIFIED in Council Duly assembled this _____ Day of _____ 2023.

Danny Edwards, Mayor

(SEAL)

ATTEST:

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Public Hearing,
Second Reading
And Adoption: _____

APPENDIX A. BURN PERMIT WEATHER GUIDELINES

BURN PERMIT WEATHER GUIDELINES

The City of Walhalla Fire Department has the ultimate authority on determining if the weather conditions are safe to burn. At any time, all burn permits can be revoked temporarily due to weather. The following are general conditions that must be abided by for burning.

WIND: If the wind is over 5 mph for the day, there should be no burning that day.

HUMIDITY: If the humidity is higher than 30 percent, burning is allowed for that day. If the humidity is lower than 30 percent, burning is not allowed that day.

RED FLAG: If any point in time the South Carolina Forestry Commission issues a RED FLAG Burning Ban there shall be no burning until the ban has been lifted.

APPENDIX B. COMMERCIAL BURN PERMIT

Commercial Burn Permit

In accordance with Ordinance 2023-#.

Annual Commercial Burn Permit must be obtained from the Fire Department every year for burning at a Business in City Limits. Commercial Burn Permits will be at the cost of \$50 per year. All burning shall be done in approved fire pits.

Burn Permit Rules and Regulations

- Fire must be attended at all times.
- If the fire gets off your property, the business owner will be responsible for damages.
- Only natural vegetation shall be burned. The fire shall **NOT** contain any **LUMBER**.
- No household garbage, tires, plastics, wires, insulation, furniture, or clothing may be burned.
- No types of starting fuel may be used.
- A copy of the burn permit shall be located at each business.
- A water source, a tool, and means of communication must be present at each burn site.
- Permit holders shall follow all weather requirements as set forth by the City of Walhalla Fire Department

Any permit issued may be revoked for the protection of life, property to prevent or to abate the nuisances caused by such burning. If the permit holder fails to comply with any terms or conditions of this permit, and as a result of the failure the City of Walhalla Fire Department is required to suppress a fire, the person or permit holder is responsible for the cost of fire suppression services in accordance with Ordinance 2023-# Section 5.

Business Name:_____

Address:_____

Owners:_____

Date:_____

Fire Department Representative:_____

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE NO. 2023-3

CITY OF WALHALLA)

AN ORDINANCE TO REPEAL AND REPLACE ORDINANCES 1980-4 AND 1987-6 AND REPLACE WITH; AN ORDINANCE TO PROVIDE FOR REGULATIONS REGARDING THE CONTROL OF DOGS.

WHEREAS, the City of Walhalla wishes provide a healthy and safe environment for visitors, citizens, employees and officials; and

WHEREAS, the City of Walhalla wishes to provide regulation on the control of dogs within the City of Walhalla; and

THEN, LET IT THEREFORE BE ORDAINED, by the City Council of Walhalla, SC to rescind Ordinance 1980-4 AND 1987-6 and replace in its entirety as follows:

Section 0. Title

Regulations for controlling dogs.

Section 1. Vicious dogs.

It shall be unlawful for any person to keep or maintain any vicious or ferocious dog within the corporate limits of the city.

If any person or property is injured or damaged by any such dog, the owner of such dog shall be prima facie guilty of a violation of this section.

Section 2. Howling, diseased, or destructive dogs.

The howling or barking of any dog to such an extent as to interfere materially with or affect the health, comfort or peace and quiet of the people is hereby declared a nuisance is said noise, is made by a dog and continuing for more than four cumulative minutes in any sixty-minute period.

It shall also be a nuisance to permit a dog to molest other dogs or pet animals, or to permit a dog to damage or destroy flowers, ornamental shrubs, or property of others.
A diseased or mangy dog is likewise declared to be a nuisance.

Any person harboring, keeping in possession, or having custody or control of any dog

which constitutes a nuisance, as defined in this section, who shall fail or refuse to take such action or do such things as will abate such nuisance when required in writing to do so by the chief of police shall be guilty of a misdemeanor.

Section 3. Rabies inoculation and tags—Required.

It shall be unlawful for any person to own or have in possession any dog which has not been inoculated against rabies within the preceding twelve (12) months by a licensed veterinarian.

It shall be the duty of each person having a dog inoculated against rabies to obtain from the veterinarian at the time of inoculation a metal badge or tag so prepared as to be capable of being attached to the collar of the dog, which badge or tag shall bear an inscription showing that such dog has been inoculated against rabies and the year of such inoculation. This badge or tag shall at all times, be attached to the collar of the dog so inoculated. If any dog is found to not have said tags attached the owner of such dog shall be guilty of a violation of this section.

Except as otherwise provided, it shall be unlawful for any person to remove from the collar of a dog the metal tag or badge thereto attached and which was issued by a duly licensed veterinarian at the time of issuance of a certificate in accordance with this article.

Section 4. Confinement of animals in heat.

It shall be the duty of the owner or any person having control of any animal to securely confine such animal and keep it concealed from view while such animal is in heat.

It shall be the duty of any police officer, animal control officer or other designated agent, to impound any such animal not confined as required in this section.

Section 5. Dogs at large.

It shall be unlawful for an owner of any dog to permit such dog to be at large, off the premises or property of the owner, without keeping such dog under restraint by a leash and in the control of a competent person.

It shall be unlawful to allow dogs to cause damage or destruction to, or defecate on public or private property other than on the property of the person owning or harboring such dog. Dog owners walking dogs on public property including parks, natural areas, and sidewalks, where allowed must clean up after their dogs.

This provision shall not apply for a service animal in performance of its trained duties.

Section 6. Penalties for violation.

Any person who violates any provision of this Ordinance shall be guilty of a misdemeanor, and upon conviction shall be fined an amount not to exceed two hundred (200) dollars or imprisoned for not to exceed thirty (30) days, or both. In the case of continuing violations each day of violation shall constitute a separate offense.

Section 7. Severability

It is hereby declared to be the intention of the city council that the sections, paragraphs, sentences, clauses and phrases of this ordinances are severable and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared to be unconstitutional or invalid by a judgment or decree of any court of competent jurisdiction, the same being final, such a judgment shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this ordinance.

AND IS DONE AND RATIFIED in Council Duly assembled this _____ Day of _____ 2023.

Danny Edwards, Mayor

(SEAL)

ATTEST:

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Public Hearing,

Second Reading

And Adoption: _____

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE 2023-4

CITY OF WALHALLA)

AN ORDINANCE TO REPEAL AND REPLACE ORDINANCE 2006-5 TO REGULATE FALSE / NUISANCE ALARMS TO WHICH THE PUBLIC SAFETY SERVICES OF THE CITY OF WALHALLA RESPONDS.

Whereas,

NOW THEREFORE: it is ordained and enacted that: by the Mayor and Council members of the Municipality of Walhalla, in Council assembled, that the following ordinance, shall be as follows:

SECTION 1. TITLE

The title of this ordinance shall be the False / Nuisance Alarm Ordinance.

SECTION 2. PURPOSE

The purpose of this ordinance is:

- I. to protect the citizens, visitors and buildings of City of Walhalla.
- II. to promote economic and general welfare of the people of City of Walhalla.
- III. to limit the danger and liability that the public and public safety services are exposed to.

The City of Walhalla Fire Department and Police Department responds on a regular basis to alarms which turn out to be false alarms. The Police and Fire Departments are unable to determine whether or not an alarm is false without responding to the call, thereby necessitating a response to each alarm. Responding to alarms requires the Police and Fire Departments to expend considerable manpower, fuel, apparatus and equipment maintenance costs and exposes them and the public to danger and liability due to the response level required.

The City of Walhalla assumes no responsibility for the installation, maintenance or repair of any required or non-required fire and/or burglar alarms.

It shall also be the responsibility of the alarm subscriber/ property owner to maintain up to date

keyholder information with the alarm company.

SECTION 3. SERVICE CHARGE

RESIDENTIAL

Every residence within the incorporated areas of the City of Walhalla that has a fire and/or burglar alarm system shall be considered in good standing to report a maximum of two (2) false alarms per one year period. After two (2) false alarm responses that the City of Walhalla Fire Department and/or Police Department has responded, a fee can/may be levied against the owner or lessee as follows:

Number of False Calls/ Year	Service Fee
1 st Alarm	\$0
2 nd Alarm	\$0
3 rd Alarm	\$60.00
4 th Alarm	\$120.00
5 th Alarm	\$240.00
6 th Alarm	\$480.00

After 6 alarms have occurred that required response each additional alarm after for the remainder of the year (12 month) shall be charged at \$480.00 per alarm.

The one-year (12 month) period shall start on January 1st and end on December 31st of each calendar year.

COMMERCIAL

Every commercial business within the incorporated areas of the City of Walhalla that has a fire and/or burglar alarm system shall be considered in good standing to report a maximum of two (2) false alarms per one year period. After two (2) false alarm responses that the City of Walhalla Fire Department and/or Police Department has responded, a fee can/may be levied against the owner or lessee as follows:

Number of False Calls/ Year	Service Fee
1 st Alarm	\$0
2 nd Alarm	\$0
3 rd Alarm	\$125.00
4 th Alarm	\$250.00
5 th Alarm	\$500.00
6 th Alarm	\$1000.00

After 6 alarms have occurred that required response each additional alarm after for the remainder of the year (12 month) shall be charged at \$1000.00 per alarm.

The one-year (12 month) period shall start on January 1st and end on December 31st of each calendar year.

SECTION 3. FIRE DEPARTMENT

- I. After receiving and responding to two (2) false alarms any additional false alarms for the remainder of the year (12 month) the City of Walhalla Fire Chief or his/her designee can/may present an invoice for the fee imposed. The City of Walhalla Fire Department shall keep a duplicate copy of the invoice on file. The offending party shall have thirty (30) days to pay said invoice to the City of Walhalla. In the event that the offending party does not pay the invoice withing thirty (30) days, the City of Walhalla can/may file a civil action for the collection of said invoice. If the City of Walhalla files a civil action to collect said invoice, the City of Walhalla shall also be entitled to attorney's fees, Court costs and costs incurred for collecting said invoice.

SECTION 4. POLICE DEPARTMENT

- I. After receiving and responding to two (2) false alarms for any additional false alarms for the remainder of the year (12 month) the City of Walhalla Police Chief or his/her designee shall present an invoice for the fee imposed. The City of Walhalla Police Department shall keep a duplicate copy of the invoice on file. The offending party shall have thirty (30) days to pay said invoice to the City of Walhalla. In the event that the offending party does not pay the invoice withing thirty (30) days, the City of Walhalla may file a civil action for the collection of said invoice. If the City of Walhalla files a civil action to collect said invoice, the City of Walhalla shall also be entitled to attorney's fees, Court costs and costs incurred for collecting said invoice.

SECTION 5. SEVERABILITY CLAUSE

If any provision of this ordinance shall be held or made invalid by a court decision, statute, or rule, or shall be otherwise rendered invalid, the remainder of this ordinance shall not be affected thereby.

SECTION 6. LEGALITIES

That nothing in this ordinance hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as city in Section 5 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

SECTION 7. ADOPTION

This ordinance shall take effect and be in force from and after its approval as required by law.

AND IS DONE AND RATIFIED in Council Duly assembled this _____ Day of _____ 2022.

Danny Edwards, Mayor

(SEAL)

ATTEST:

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Public Hearing,
Second Reading
And Adoption: _____



CITY OF WALHALLA PLANNING COMMISSION

Chris Grant, Chair
Jessie Bunning
William Tatum

Kelvin Bryant, Vice Chair
Regina Orr

March 13, 2023

Mayor Edwards
Members of City Council
206 N Church Street
Walhalla, SC 29691

RE: Historic Preservation Ordinance | Letter of Transmittal

Mayor Edwards and Members of Council:

On Monday, March 13, 2023, the Walhalla Planning Commission held an advertised public hearing and reviewed the proposed Historic Preservation Ordinance. After discussion, the Planning Commission voted to recommend the enclosed draft to City Council for its review and adoption.

If you have any questions or concerns, please don't hesitate to contact me. We appreciate the opportunity to partner alongside you to serve the citizens of Walhalla.

Sincerely,

Kelvin Bryant
Planning Commission Vice-Chair

KB/cbm

Enclosure

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE 2023-05

CITY OF WALHALLA)

**AN ORDINANCE TO ESTABLISH LOCAL HISTORIC PROPERTY DESIGNATION PROGRAM
AND DESIGN REVIEW**

Whereas, the City of Walhalla wishes to establish a program to preserve, promote and develop the City's historical resources; and

Whereas, such program would allow for the establishment of a local historic register and the designation of historic landmarks, sites and districts that represent archaeological, architectural, cultural and historic significance of the City's resources; and

Whereas, local historic registers are a foundational element of historic preservation programs, enabling communities to survey, recognize and preserve their unique history and culture by inventorying and listing these resources; and

Whereas, historic preservation programs can preserve community character, promote cultural, economic and general welfare of its citizens, strengthen local economics and improve a community's quality of life;

NOW THEREFORE: it is ordained and enacted that: by the Mayor and Council members of the City of Walhalla, in Council assembled, that the following ordinance, shall be as follows:

SECTION 1. TITLE

The title of this ordinance shall be the City of Walhalla Historic Preservation Ordinance.

SECTION 2. PURPOSE

The purpose of this ordinance is to promote the public health, safety and general welfare by providing for the for the identification, protection, enhancement, perpetuation and use of improvements, buildings and their settings, structures, objects, monuments, sites, places, and areas within the City of Walhalla that reflect special elements of the City's architectural, artistic, cultural, engineering, aesthetic, historical, social and other heritage to achieve the following objectives:

- (A) Safeguard the heritage of the City by encouraging the voluntary protection of historic resources, representing significant elements of its history;
- (B) Enhance the visual character of the City by encouraging and providing for the voluntary preservation of those buildings that reflect unique and established architectural traditions that contribute to the established neighborhoods of the City;
- (C) Foster public appreciation of and civic pride in the beauty of the City and the accomplishments of its past;
- (D) Strengthen the economy and improve property values of the City by protecting and enhancing the City's attraction to residents and visitors;
- (E) Promote the private and public use of historic resources for the education, prosperity and general welfare of the people;

- (F) Stabilize and improve property values within the City; and
- (G) Achieve historic preservation through the encouragement and promotion of voluntary additions to the City's Historic Register.

This ordinance is part of the zoning ordinance of City of Walhalla and is enacted pursuant to the South Carolina Code of Laws, Sections 6-29-710 and Section 6-29-870 et sequitur.

SECTION 3. DEFINITIONS

Additions. An addition is an expansion of a building that increases the original size or footprint of the structure by constructing additional space.

Alteration. A change in the external architectural features of any historic structure or in the interior of any such structure if the interior feature is specifically included in the historic designation; a change in the landscape features of any historic site or place; or work having an adverse effect upon designated archaeological resources.

Character-Defining Features. Overall shape of the building, its materials, craftsmanship, decorative details and features, as well as the various aspects of its site and environment; features that capture the historic character of the building.

Certificate of Appropriateness. Document issued by the Planning Commission, following a prescribed review procedure, certifying that the proposed actions by an applicant are found to be acceptable in terms of design criteria relating to the individual property or the historic district.

Cultural Landscape. Geographic area, including both cultural and natural resources and the wildlife or domestic animals therein, associated with an historic event, activity, or person or exhibiting other cultural or aesthetic values.

Department. The City of Walhalla Community Development Department.

Director. The City's Community Development Director or designee.

Exterior architectural features. The architectural style, general design and general arrangement of the exterior of a building, structure or object, including but not limited to the kind or texture of the building material and the type and style of all windows, doors, signs and other appurtenant architectural fixtures, features, details or elements relative to the foregoing.

Historic District. An area, designated by the city council, upon the recommendation of the Planning Commission and pursuant to the provisions of this ordinance.

Historic Integrity. The ability of a property to convey its significance. Historic properties either retain integrity (convey their significance) or they do not. Within the concept of integrity, the National Register criteria recognizes seven aspects or qualities that, in various combinations, define integrity. The seven aspects of integrity are location, design, setting, materials, workmanship, feeling and association.

Historic Property. Any place (including an archaeological site or the location of a significant historical event), building, structure, work of art, fixture or similar object that has been individually designated by City Council or designated as a contributing property within a historic district.

Historic Register (Register). The City's list of properties formally designated as historic resources after an application is filed by the property owner. The current list of designated properties will be kept on file at the Community Development office. Properties on the South Carolina and National Register are automatically eligible for the City's Historic Register.

Historic Resource. A property or structure that (1) is listed on the City's Historic Register, (2) is listed on the South Carolina Register of Historical Resources, (3) has been officially determined to be eligible for the South Carolina Register of Historical Resources by the State Historical Resource Commission, (4) is listed on the National Register of Historic Places, (5) has been officially determined to be eligible for the National Register of Historic Places by the National Park Service, or (6) the City is mandated by law to treat as a historic resource based on substantial evidence in light of the whole record. Generally, a resource shall be considered to be "historically significant" if the resource meets the criteria for listing on the SC Register of Historical Resources.

Local Design Guidelines or Style Guide. A set of guidelines that provide recommendations for treatments of various building systems, such as windows and roofs, as well as information specific to particular architectural styles. This document would provide preferred design examples and guidelines for the alteration of historic resources. Projects which are consistent with these guidelines will typically not create an adverse impact to an historic resource.

Material Change in Appearance. A change that will affect either the exterior architectural or environmental features of a historic property or any building, structure, site, object, or landscape feature within a historic district, such as:

- (1) A reconstruction or alteration of the size, shape or facade of a historic property, including relocation of any doors or windows or removal or alteration of any architectural features, details or elements;
- (2) Demolition or relocation of a historic structure;
- (3) Commencement of excavation for construction purposes;
- (4) A change in the location of advertising visible from the public right-of-way; or
- (5) The erection, alteration, restoration or removal of any buildings or other structure with a historic property or district, including walls, fences, steps and pavements, or other appurtenant features, except exterior paint alterations.

Object. An object is a material thing of functional, aesthetic, cultural, historical or scientific value that may be, by nature or design, movable yet related to a specific setting or environment.

Site. A site is the location of a significant event, a prehistoric or historical occupation or activity, or a building or structure, whether standing, ruined, or vanished, where the location itself maintains historical or archaeological value regardless of the value of any existing structure.

Structure. A structure is a work made up of interdependent and interrelated parts in a definite pattern of organization. Constructed by man, it is often an engineering project large in scale.

Substantial Hardship. Hardship, caused by unusual and compelling circumstances, based on one or more of the following: (1) the property cannot reasonably be maintained in the manner dictated by the ordinance, (2) there are no other reasonable means of saving the property from deterioration, or collapse, or (3) the property is owned by a nonprofit organization, and it is not feasible financially or physically to achieve the charitable purposes of the organization while maintaining the property appropriately.

SECTION 4. COMMISSION AUTHORIZATION.

- (a) It is hereby established that the City's Planning Commission (Commission) shall have the responsibility to oversee the Historic Designation Program and design review duties.
- (b) *Planning Commission Powers.* The Planning Commission shall be authorized to:
 - (1) Prepare and maintain, or cause to have prepared and maintained, an inventory of all property within the City having the potential for designation as historic property;
 - (2) Review requests by property owners for historic designation and inclusion on the City's Historic Register;
 - (3) Recommend to the City Council specific districts, sites, buildings, structures, or objects to be designated by ordinance as historic properties or historic districts;
 - (4) Review applications for certificates of appropriateness, and grant or deny same in accordance with the provisions of this ordinance;
 - (5) Recommend to the City Council that the designation of any district, site, building, structure or object as a historic property or as a historic district be revoked or removed;
 - (6) Perform, or cause to have performed, historic preservation activities within the City; and
 - (7) Review and make comments to the State Board of Review concerning the nomination of properties within its jurisdiction to the South Carolina and National Register of Historic Places.
- (c) *Planning Commission's power to adopt standards:* The Commission shall develop, or cause to have developed, and adopt standards, design guidelines and criteria to perform its duties. The Commission shall have the flexibility to adopt design standards without amendment to this ordinance.

SECTION 5. RECOMMENDATION AND DESIGNATION OF HISTORIC DISTRICTS AND PROPERTIES.

- (a) *Historic Property Inventory:* Commission shall compile and collect information of historic resources within the city-limits of Walhalla.
- (b) *Historic Property Register:*
 - (1) Inclusion on the City's Historic Register shall be voluntary and require the approval of the property owner.
 - (2) The Commission shall, through the City Community Development Department, accept requests for historic designation and inclusion on the City's Historic Register.
 - (3) Prior to the Commission's recommendation of a historic district or historic property to the City Council for designation, the Commission shall compile a report for nomination consisting of:
 - a. A physical description;
 - b. A statement of the historical, cultural, architectural and/or aesthetic significance;
 - c. A map showing district boundaries and zoning classification of individual properties therein, or showing boundaries of individual historic properties; and
 - d. Representative photographs.

- (4) Properties or districts accepted for inclusion on the City's Historic Register are eligible to apply for a City plaque or marker, detailing its significance. Any fees associated with the plaques and/or markers shall be set by the City Council.
- (c) *Designation of a Historic District:*
- (1) A historic district is a geographically definable area, which contains buildings, structures, sites, objects, and landscape features or a combination thereof, which:
 - a. Has special character of special historic/aesthetic value or interest;
 - b. Represents one or more periods, styles, or types of architecture typical of one or more eras in the history of the City, County or State; and
 - c. Causes such area, by reason of such factors, to constitute a visibly perceptible section of the City.
 - (2) Boundaries of a historic district shall be included in the separate ordinances designating such districts and shall be shown on the official zoning map of the city.
- (d) *Designation of a historic property:* A historic property or landmark is a building, structure, site, or object; including the adjacent area necessary for the proper appreciation or use thereof, deemed worthy of preservation by reason of value to the City for one of the following reasons:
- (1) It has significant inherent character, interest, or value as part of the development or heritage of the community, state, or nation; or
 - (2) It is one of the few remaining examples of a past architectural style;
 - (3) It is a place or structure associated with an event or persons of historic or cultural significance to the community, state, or nation; or
 - (4) It is the site of natural or aesthetic interest that is continuing to contribute to the cultural or historical development and heritage of the community, state or nation.
 - (5) It is the work of a designer whose work has influenced significantly the development of the community, state or nation; or
 - (6) It contains elements of design, detail, materials, or craftsmanship which represent a significant innovation; or
 - (7) It is part of or related to a square or other distinctive element of community planning; or
 - (8) It represents an established and familiar visual feature of the neighborhood or community; or
 - (9) It has yielded, or may be likely to yield, information important in pre-history or history.
 - (10) Property is listed on the South Carolina Register of Historical Resources; eligible for the South Carolina Register of Historical Resources; listed on the National Register of Historic Places; or eligible for the National Register of Historic Places.
- (e) *Requirements for adopting an ordinance for the designation of historic districts and historic properties:*
- (1) Any ordinance designating any property or district as historic shall:
 - a. List each property in a proposed historic district or describe the proposed individual historic property;
 - b. Set forth the name(s) of the owner(s) of the designated property or properties;

- c. Require that a certificate of appropriateness be obtained from the Commission prior to any material change in appearance of the designated property; and
 - d. Require that the property or district be shown on the official zoning map of the city and be kept as a public record to provide notice of such designation.
- (2) The Planning Commission and/or City Council shall hold a public hearing on any proposed ordinance for the designation of any historic district or property, following the established public notice requirements of the City.
 - (3) The Planning Commission shall transmit its recommendation to City Council, following its public meeting.
 - (4) Following receipt of the Commission recommendation, the City Council may adopt the ordinance as proposed, may adopt the ordinance with any amendments they deem necessary, or reject the ordinance.

SECTION 6. APPLICATION FOR CERTIFICATE OF APPROPRIATENESS (COA).

- (a) *Approval of material change in appearance in historic districts or involving historic properties:* After the designation by ordinance of a historic property or a historic district, no material change in the appearance of such historic property, or of a contributing or non-contributing building, structure, site or object within such historic district, shall be made or be permitted to be made by the owner or occupant thereof, unless or until the application for a certificate of appropriateness has been submitted to and approved by the Commission. A building permit shall not be issued without a certificate of appropriateness. A separate zoning permit shall not be required for work requiring a COA.
- (b) *Submission of supporting documentation to Commission:* An application for a certificate of appropriateness shall be accompanied by supporting documentation, such as drawings, plans, photographs, etc. as may be required by the Commission.
- (c) *Interior alterations:* In its review of applications for certificates of appropriateness, the Commission shall not consider interior arrangement or use having no effect on exterior architectural features.
- (d) *Technical advice:* The Commission shall have the power to seek technical advice from outside its members on any application.
- (e) *Public hearings on applications for certificates of appropriateness:* The Commission shall schedule and hold a public hearing at which the proposed certificate of appropriateness is discussed. Notice of the hearing shall be published in the newspaper of general circulation. The subject property shall be posted; and all adjacent property owners of the subject property shall be notified of the request and hearing.
- (f) *Commission Actions to Applications for Certificate of Appropriateness:*
 - (1) Commission action: The Commission may approve the certificate of appropriateness as proposed, approve the certificate of appropriateness with any modifications it deems necessary, or reject it.
 - a. The Commission shall approve the application and issue a certificate of appropriateness if it finds that the proposed material change(s) in the appearance would not have a substantial adverse effect on the aesthetic, historic, or architectural significance and value of the historic property or the historic district.

In making this determination, the Commission shall consider, in addition to any other pertinent factors, the following criteria for each of the following acts:

1. Reconstruction, alteration, new construction or renovation: The Commission shall issue certificates of appropriateness for the above proposed actions if those actions conform in design, scale, building materials, setbacks and site features, and to the Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings.
 2. Relocation: A decision by the Commission approving or denying a certificate of appropriateness for the relocation of a building, structure, or object shall be guided by:
 - i. Whether the present setting of the building contributes to its historic character and aesthetic interest.
 - ii. Whether there are definite plans for the area to be vacated and what the effect of those plans on the character of the surrounding area will be.
 - iii. Whether the building, structure or object can be moved without significant damage to its physical integrity.
 - iv. Whether the proposed relocation area is compatible with the historical and architectural character of the building, structure, site or object.
 3. Demolition: A decision by the Commission approving or denying a certificate of appropriateness for the demolition of buildings, structures, sites, or objects shall be guided by:
 - i. The historic, scenic or architectural/significance of the building, structure, site, or object.
 - ii. The importance of the building, structure, site, or object to the ambiance of a district.
 - iii. The difficulty or the impossibility of reproducing such a building, structure, site, or object because of its design, texture, material, detail, or unique location.
 - iv. Whether the building, structure, site, or object is one of the last remaining examples of its kind in the neighborhood or the city.
 - v. Whether there are definite plans for use of the property if the proposed demolition is carried out, and what the effect of those plans on the character of the surrounding area would be.
 - vi. Whether reasonable measures can be taken to save the building, structure, site, or object from collapse.
 - vii. Whether the building, structure, site, or object is capable of earning reasonable economic return on its value.
- (g) *Undue hardship*: When, by reason of unusual circumstances, the strict application of any provision of this article would result in the exceptional practical difficulty or undue economic hardship upon any owner of a specific property, the Board of Zoning Appeals shall have the power to vary or modify strict provisions, so as to relieve such difficulty or hardship: provided such variances, modifications, interpretations remain in harmony with the general purpose and intent of said provisions, so that the architectural or historical integrity, or character of the

property shall be conserved and substantial justice done. In granting variances, the Board of Zoning Appeals may impose such reasonable and additional stipulations and conditions as will, in its judgement, best fulfill the purpose of this article. An undue hardship shall not be a situation of the person's own making. The Planning Commission remains responsible for approving or denying the certificate of appropriateness, should a variance be requested of and approved by the Board of Zoning Appeals.

- (h) *Deadline for approval or rejection of application for certificate of appropriateness:* The Commission shall approve or reject an application for a certificate of appropriateness within 30 days after the scheduled public hearing. Failure of the Commission to act within said 30 days shall constitute approval.
- (i) *Denial of application for certificate of appropriateness:*
 - (1) In the event the Commission rejects an application, it shall state its reasons for doing so, and shall transmit a record of such actions and reasons, in writing, to the applicant. The Commission may suggest alternative courses of action it thinks proper if it disapproves of the application submitted. The applicant may make modifications to the plans and may resubmit the application at any time after doing so.
 - (2) In cases where the application covers a material change in the appearance of a structure which would require the issuance of a building permit, the rejection of the application for a certificate of appropriateness by the Commission shall be binding upon the building inspector or other administrative officer charged with issuing building permits and, in such a case, no building permit shall be issued.
- (j) *Requirement of conformance with certificate of appropriateness:* All work performed pursuant to an issued certificate of appropriateness shall conform to the requirements of such certificate. In the event work is performed not in accordance with such certificate, the City code enforcement staff or designee shall issue a cease-and-desist order and all work shall cease.
- (k) *Certificate of appropriateness void if construction not commenced:* A certificate of appropriateness shall become void if construction is not commenced within 12 months of date of issuance. A certificate of appropriateness shall be issued for a period of 12 months and is renewable for one 12-month extension with staff approval.
- (l) *Recording an application for certificate of appropriateness:* The Commission shall keep a public record of all applications for certificates of appropriateness, and of all the Commission's proceedings in connection with said application.
- (m) *Appeals:* Any person adversely affected by any determination made by Community Development staff in the enforcement or interpretation of this ordinance may appeal such determination to the Board of Zoning Appeals, within ten (10) calendar days of the written determination. Any person adversely affected by any determination made by the Planning Commission may appeal such determination to the Courts of South Carolina pursuant to the South Carolina Code of Laws, Section 6-29-900 et sequitur.

SECTION 7. MAINTENANCE OF HISTORIC PROPERTIES AND BUILDING AND ZONING CODE PROVISIONS.

- (a) *Ordinary maintenance or repair:* Ordinary maintenance or repair of any exterior architectural or environmental feature in or on an historic property to correct deterioration, decay, or to sustain the existing form, and that does not involve a material change in design, material or

outer appearance thereof, does not require a certificate of appropriateness.

- (b) *Applicability of property maintenance code:* Property owners of historic properties or properties within historic districts shall be subject to the City's adopted property maintenance code.
- (c) *Affirmation of existing building and zoning codes:* Nothing in this article shall be constructed as to exempt property owners from complying with existing city building and zoning codes, nor prevent any property owner from making any use of this property not prohibited by other statutes, ordinances or regulations.

SECTION 8. PENALTY PROVISIONS,

Violations of any provisions of this article shall be punished in the same manner as provided for punishment of violations of validly enacted ordinances of the city.

SECTION 9. SEVERABILITY.

In the event that any section, subsection, sentence, clause or phrase of this article shall be declared or adjudged invalid or unconstitutional, such adjunction shall in no manner affect the other sections, sentences, clauses, or phrases of this article, which shall remain in full force and effect, as if the section, subsection, sentence, clause, or phrase so declared or adjudged invalid or unconstitutional were not originally part thereof.

AND IS DONE AND RATIFIED in Council Duly assembled this _____ Day of _____ 2023.

Danny Edwards, Mayor

(seal)

ATTEST:

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Public Hearing,
Second Reading

And Adoption: _____



CITY OF WALHALLA PLANNING COMMISSION

Chris Grant, Chair
Jessie Bunning
William Tatum

Kelvin Bryant, Vice Chair
Regina Orr

March 13, 2023

Mayor Edwards
Members of City Council
206 N Church Street
Walhalla, SC 29691

RE: Amendment to the Animal Ordinance | Letter of Transmittal

Mayor Edwards and Members of Council:

On Monday, March 13, 2023, the Walhalla Planning Commission held an advertised public hearing and reviewed the proposed amendment to the Animal Ordinance. After discussion, the Planning Commission voted to recommend the enclosed draft to City Council for its review and adoption.

If you have any questions or concerns, please don't hesitate to contact me. We appreciate the opportunity to partner alongside you to serve the citizens of Walhalla.

Sincerely,

Kelvin Bryant
Planning Commission Vice-Chair

KB/cbm

Enclosure

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE 2023-06

CITY OF WALHALLA)

**AN ORDINANCE TO AMEND THE CITY OF WALHALLA CODE OF ORDINANCES, TO
ALLOW FOR THE CONDITIONAL RAISING AND KEEPING OF CHICKENS WITHIN
RESIDENTIAL DISTRICTS OF THE CITY LIMITS**

Whereas, there has been interest within City limits in urban farming relating to the keeping of backyard chickens; and

Whereas, fostering sustainable efforts and green, environmentally friendly living within the City of Walhalla is important to quality of life of our citizens; and

Whereas, domesticated hens may be used for companionship, educational purposes, and non-commercial production of eggs in support of sustainable green living, and

Whereas, providing appropriate guidelines for backyard chickens that ensure the safety of the animals, maintain sanitary conditions of the property and protect the animals' welfare, and enforceable codes to maintain the quality of the owner's property and to prevent any impairment on the enjoyment of surrounding properties, are imperative for compliance with this ordinance; and

Whereas, outlining specific guidelines and regulations will provide a clear understanding to those interested in backyard chickens, as well as, to ensure a safe and clean environment in neighborhoods where permitted.

Now Therefore: it is ordained and enacted that: by the Mayor and Council members of the City of Walhalla, in Council assembled, that the Animal ordinance, shall be amended as follows:

Livestock and Fowl

Restrictions.

It shall be unlawful for any person, firm or corporation to keep or maintain any horses, mules, cows, sheep, goats, hogs, pigs, shoats, swine or other livestock or any chickens, turkeys or other barnyard fowl within the City of Walhalla other than as provided for below:

~~A. — One horse or cow per acre may be kept within the Cane Creek Basin, described as the 100-year floodplain and as shown on the FEMA map and further described in the City of Walhalla Zoning Ordinance (see Chapter 230, Part 1).~~

~~B. — On parcels or lots greater than two acres in size, chickens, horses and cows may be maintained. The animals must be kept on the property.~~

(A) A single parcel or lot which is two acres or greater, in a single-family residential zone, may have one horse or head of cattle for each two acres unless the County Extension Service Livestock Agent certifies that the land uses will support additional animals. Such certificate shall be presented to the Zoning Administrator. Any such

conditional use is subject to an annual review.

(B) Except as otherwise provided, it shall be unlawful for any person within residential districts of the city limits to keep, or allow or permit the keeping of, or possession of any chicken, poultry, pea fowl, guineas, ducks, geese, or other fowl, except as provided and specified in this section.

- a. The following shall be accepted and exempt from the provisions above.
 - i. No more than four (4) domesticated female chickens (hens) shall be kept, maintained, or raised on minimum one (1) acre lots with single-family dwellings only. No roosters whatsoever shall be allowed. The following are additional requirements regarding the maintenance of domesticated female chickens.
 - ii. Hens shall be confined at all times within a coop or chicken run, which is fully enclosed and made of suitable, washable material, except when under the personal supervision of an owner or custodian. Fenced enclosures and chicken coops must be properly ventilated, clean, dry, and odor-free, kept in a neat and sanitary condition at all times, in a manner that will not disturb the use or enjoyment of neighboring lots due to noise, odor or other adverse impact.
 - iii. A coop shall not exceed 120 square feet in area or six (6) feet in height. There shall be a minimum six square feet of run space per hen. Coops must be completely enclosed and constructed in a uniform manner of a sturdy material that provides protection from potential predators and the elements, and properly ventilated. Runs must be constructed of a fencing material that prevents potential predators from getting in, and hens from escaping.
 - iv. Runs and coops must be well drained so that there is no accumulation of chicken excrement, and shall be cleaned on a regular basis with all droppings and excretion disposed of in a manner so as not to attract flies or varmints, unless otherwise disposed of in accordance with any federal, state, or health regulation.
 - v. Chickens, coops, runs, or other structures for housing chickens shall only be located or permitted between the rear of the principal structure and the rear lot line of the premises; must be screened from the side and rear lot lines by shrubbery or a privacy fence at least five (5) feet tall, if within sight of neighboring properties; and shall not be located within fifteen (15) feet of any property line and fifty (50) feet of the nearest neighboring residence or commercial building.
 - vi. No person shall slaughter any chickens within City limits. It shall be unlawful to raise chickens for commercial purposes within the city limits.
 - vii. No person shall keep chickens on premises within the city without first receiving an approved permit (renewable annually) on June 30 of each year, along with an initial and annual compliance inspection, and payment of the registration fee, as set by the City Council.

viii. A permit to keep hens may be suspended, revoked, or not issued by the city where there is a risk to public health or safety, or for any violation of, or failure to comply with, any provision of other applicable ordinances or laws, including local subdivision covenants.

ix. Every person keeping, maintaining, or raising chickens and/or fowls within the corporate limits of the city prior to or on the effective date of this section shall conform to and be in full compliance with the regulations of this section within ninety (90) days after its passage.

x. Any person violating any provision of this section shall be deemed guilty of an offense and shall be subject to a fine of up to five hundred dollars (\$500) or imprisonment for not more than thirty (30) days upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent penalties and costs provided herein.

SEVERABILITY.

In the event that any section, subsection, sentence, clause or phrase of this article shall be declared or adjudged invalid or unconstitutional, such adjunction shall in no manner affect the other sections, sentences, clauses, or phrases of this article, which shall remain in full force and effect, as if the section, subsection, sentence, clause, or phrase so declared or adjudged invalid or unconstitutional were not originally part thereof.

AND IS DONE AND RATIFIED in Council Duly assembled this _____ Day of _____ 2023.

Danny Edwards, Mayor

(seal)

ATTEST:

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Public Hearing,
Second Reading
And Adoption: _____



CITY OF WALHALLA PLANNING COMMISSION

Chris Grant, Chair
Jessie Bunning
William Tatum

Kelvin Bryant, Vice Chair
Regina Orr

March 13, 2023

Mayor Edwards
Members of City Council
206 N Church Street
Walhalla, SC 29691

RE: Short-Term Rental Ordinance | Letter of Transmittal

Mayor Edwards and Members of Council:

On Monday, March 13, 2023, the Walhalla Planning Commission held an advertised public hearing and reviewed the proposed Short-Term Rental Ordinance. After discussion, the Planning Commission voted to recommend the enclosed draft to City Council for its review and adoption.

If you have any questions or concerns, please don't hesitate to contact me. We appreciate the opportunity to partner alongside you to serve the citizens of Walhalla.

Sincerely,

Kelvin Bryant
Planning Commission Vice-Chair

KB/cbm

Enclosure

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE 2023-07

CITY OF WALHALLA)

AN ORDINANCE TO AMEND THE ZONING CHAPTER OF THE MUNICIPAL CODE OF THE CITY OF WALHALLA, SOUTH CAROLINA TO PROVIDE FOR SHORT-TERM RENTALS, ESTABLISHING REGULATIONS FOR SUCH USE, AND OTHER MATTERS RELATING THERETO

Whereas, the City of Walhalla has seen as increase in demand for short-term rentals within City limits; and

Whereas, the City wishes to establish regulations to provide for privately owned residential property to be used as vacation homes or other short-term rentals;

Whereas, the City desires to minimize the adverse effects of short-term rental uses on surrounding residential properties and neighborhoods, and to preserve the character, integrity and stability of residential neighborhoods, in which short-term rental properties are located; and

Whereas, under SC Code Ann. § 5-7-30 (Supp. 2021), the City Council is authorized to adopt ordinances on any subject which appears to it necessary and proper for the security, general welfare and convenience of the municipality or for preserving health, peace, order and good government in it; and

Whereas, the City Council has determined that the regulations set out in this Ordinance are in the best interest of the public health, safety, and welfare of the citizens of the City of Walhalla

NOW THEREFORE: it is ordained and enacted that: by the Mayor and Council members of the City of Walhalla, in Council assembled, that the following ordinance, shall be as follows:

Subsection (6) of *Conditional uses*. *The following uses shall be permitted in any R-25 Zoning District, subject to the conditions of this Part 1:*

Short-term rental units that meet the following requirements:

- a. Detached single-family dwellings and accessory dwellings may be rented. Manufactured homes are not eligible for short-term rental.
- b. A maximum of six (6) bedrooms shall be allowed with no more than two (2) adults in each room. The maximum number of any rental party (adults and children) shall not exceed twelve (12) people.
- c. Rooms shall be rented for a maximum of ~~fourteen (14)~~ forty-five (45) consecutive days.

- d. Rental homes should reflect and blend in with the character of the neighborhood.
- e. Owners shall ~~apply for register~~ and receive ~~a Short-Term Rental Permit approval~~ from the City of Walhalla, prior to operating as a short-term rental unit.
 - ~~a. Short-Term Rental Permits shall be valid from January 1 to December 31 of any calendar year and shall only be valid for the calendar year during which the Short-Term Rental Permit is issued, irrespective of the date on which the Short-Term Rental Permit is issued. Applications may be submitted for forthcoming calendar year beginning November 1.~~
 - ~~b.a.~~ b.a. A ~~Short-Term Rental Zoning~~ Permit must be obtained for each short-term rental property that is offered for short-term rental.
 - ~~c.b.~~ c.b. ~~Short-Term Rental Permits Approvals~~ are non-transferrable and are only valid for the short-term rental property described in the ~~Short-Term Rental Zoning~~ Permit.
 - ~~d.c.~~ d.c. It is the duty of the Owner to notify the City of Walhalla of any changes to the contact information of the Owner and any Short-Term Rental Agent employed or engaged by the Owner for each ~~Short-Term Rental Permit approval~~ issued to the Owner.
 - ~~e.d.~~ e.d. The ~~application~~ fee for the ~~Short-Term Rental Zoning~~ Permit shall be set each year by the City Council in the annual Budget Ordinance.
 - ~~f.e.~~ f.e. The application for ~~registration and~~ a ~~Short-Term Rental Zoning~~ Permit shall be made on ~~a forms~~ published by the City of Walhalla and must be delivered with the ~~application-zoning permit~~ fee and following documentation:
 - i. A site plan showing compliance with the requirements of this Chapter;
 - ii. A copy of the rental agreement with rental rules. The rental agreement shall specify the following:
 - 1. The minimum and maximum stay.
 - 2. The maximum number of guests. For primary house rentals, the total number of allowed guests (adults and children) is twelve (12). For accessory dwelling rentals, the total number of guests is limited to four (4).
 - 3. The maximum number of vehicles permitted at the unit--which shall be based on the number of bedrooms and the design of the driveway. For primary house rentals, the number of vehicles is limited to 1 per bedroom, maximum of six (6). For accessory dwelling rentals, the maximum number of vehicles is limited to two (2).
 - 4. Where guests are to park. The agreement shall specify that guests are to park on-site and not in the street.
 - 5. That the City's noise ordinance applies and quiet hours are between 10:00 PM and 7:00 AM.

6. Prohibit large gatherings, such as weddings and reunions unless specifically approved by the City.
7. Pets, if permitted, are not to be left outside unattended and must abide by the regulations set forth in the Animal Chapter of the City Code.
8. Rental rules, including use of the sanitation roll-carts, and emergency contact information including the police non-emergency number, shall be posted in a conspicuous location in the unit.

iii. A copy of the property management plan:

1. The property management plan shall identify a Short-Term Rental Agent. Where the property owner does not live on the premises, the Short-Term Rental Agent must be available to appear on the premises to respond to a complaint within ~~thirty (30) minutes~~ one (1) hour of being notified by the Zoning Administrator or other City official. Where the property owner lives on the premises, a back-up Short-Term Rental Agent must be identified unless the owner certifies the unit will not be rented when the owner is out of town. The Zoning Administrator shall be notified when management of the unit changes. Failure to comply with the approved property management plan shall result in the revocation of the short-term ~~permit~~ rental approval.
2. A copy of the fire alarm monitoring contract, if applicable.

~~g.f.~~ Review of ~~an application for a~~ the Zoning Permit and registration for Short-Term Rental ~~Permit approval~~ shall be conducted by the Zoning Administrator, and ~~the Short-Term Rental Permit approval~~ shall be granted unless the Owner fails to meet the conditions and requirements of this Chapter, or otherwise fails to demonstrate:

- i. Compliance with this Chapter; or
- ii. There are no outstanding citations for any activities occurring at or connected with the Short-Term Rental Property; or
- iii. Compliance with any other City Ordinance or any relevant state or federal law regarding activities at the Short-Term Rental Property.

Any false statements or inaccurate or untrue information in the application are grounds for revocation or suspension of the Short-Term Rental ~~Permit approval~~ approval and/or imposition of penalties, including denial of future applications.

~~h.g.~~ Short-Term Rental ~~Permits approval~~ shall not be issued prior to a scheduled inspection with the Fire Marshal and approval obtained.

~~i.h.~~ Every person or business entity which:

- i. Acts as a Short-Term Rental Agent, and

- ii. Submits an application to register for Short Term Rental ~~Permit~~ approval on behalf of any Owner, must submit a complete registration application that includes all the information required in the form of the application and which has been signed by the Owner.

f. Licenses, Permits, Payment of Fees and Taxes Fees Required.

- a. No Owner may offer any Short-Term Rental Property for Short-Term Rental without initially and on a continuing basis:

- i. Obtaining a valid and current Short-Term Rental ~~Permit~~ approval from the City of Walhalla, South Carolina; and
- ii. Obtaining a valid and current business license for Short-Term Rental of property from the City of Walhalla, South Carolina; and
- iii. Paying all applicable fees and taxes associated with any ~~application for a Short-Term Rental Zoning~~ Permit or business license, and all sales or other similar taxes in connection with any Short-Term Rental, paying all ad valorem taxes for any Short-Term Rental Property.

iii.iv. Remitting accommodations tax payments directly to the City, as prescribed by Section 282-8 through 282-10.

g. Regulations for Short-Term Rentals and Short-Term Rental Properties.

- a. General Regulations: During any lease of any Short-Term Rental Property, the Owner, or the Short-Term Rental Agent:

- i. Shall be available during any Short-Term Rental Period to respond to a complaint or other matter related to the operation or behavior of any Short-Term Lessee of the Short-Term Rental Property; and
- ii. Shall be available by telephone at all times during the Short-Term Rental Period and capable of being physically present at the Short-Term Rental Property, or taking other responsive action, within ~~thirty (30) minutes~~ one (1) hour of notification of a complaint or other matter related to the Short-Term Rental Property; and
- iii. Shall prominently display in the Short-Term Rental unit contact information for the Owner or Short-Term Rental Agent responsible for responding to complaints; and
- iv. Shall maintain fully operable and building and fire code compliant smoke and carbon monoxide detectors in the Short-Term Rental Property, as required by law; and
- v. Shall maintain at least one (1), or such other number as is required by any applicable building, fire or other applicable code, fully operable and charged fire extinguisher; and
- vi. Shall maintain unobstructed escape routes from the Short-Term Rental Property in the event of fire; and
- vii. Shall notify all prospective Short-Term Lessees in writing of the existence of any swimming pool or hot tub at the Short-Term Rental Property and any safety equipment related to the swimming pool or hot tub prior to making any

agreement for any Short-Term Rental.

- b. Trash Regulations: During any lease of any Short-Term Rental Property, the Owner, or the Short-Term Rental Agent:
 - i. Shall maintain a designated trash storage area for use of Short-Term Lessees at the Short-Term Rental Property.
 - ii. The designated trash storage area shall be fenced or screened so that trash containers are not seen from public streets and neighboring property, except during designated pick-up times; and
 - iii. The Owner shall prominently display instructions for managing trash disposal, including designated pick-up times and, if applicable, relevant property owner association requirements in the Short-Term Rental Property.
 - iv. The Owner shall ensure any outdoor trash containers remain secured to avoid spills and pests.
 - v. The Owner shall ensure that trash containers are not placed curbside more than twenty-four (24) hours prior to scheduled pick-up times and will be removed no more than twenty-four (24) hours after pick-up.
- c. Parking Regulations. During any lease of any Short-Term Rental Property:
 - i. Parking: Parking shall be provided on-site and located to the side or rear of the dwelling. On-site parking shall be clearly delineated with an improved surface such as pavement, gravel, or another method approved by the zoning administrator. Parking areas must include a space at least nine (9) feet by eighteen (18) feet for each vehicle allowed to be parked on the premises and improved with an impermeable or semi-impermeable surface. Areas for parking must comply with all applicable requirements of Sections 330-1.31 through 330-1.38.
 - ii. The Owner must notify all prospective Short-Term Lessees in writing of the maximum number of vehicles permitted at the Short-Term Rental Property prior to making any agreement for any Short-Term Rental.
 - iii. The Owner must ensure that no vehicles associated with the Short-Term Lessee will park off-site, including in adjacent rights-of-way, during the Short-Term Rental Lease.
- d. Miscellaneous Regulations: During any Short-Term Rental Lease of any Short-Term Rental Property:
 - i. A maximum of six bedrooms shall be allowed with no more than two adults in each room. The maximum number of any rental party (adults and children) shall not exceed twelve (12) people.
 - ii. Short-Term Rental Properties must be properly maintained and regularly inspected by the Owner or Short-Term Rental Agent to ensure continued compliance with this Chapter and all other applicable zoning, building, health and life-safety code requirements.
 - iii. Rental homes should reflect and blend in with the character of the neighborhood.
 - iv. No on-site signs shall be permitted.

- v. For properties located in a neighborhood with a property owners' association, written confirmation from the association president that short-term rentals are permitted in the neighborhood is required. The facility shall comply with all business license, revenue collection, and health laws of the City of Walhalla, Oconee County and the state of South Carolina.
- e. In addition to the requirements of this Chapter, any Short-Term Rental Property must also comply with all other statutes, ordinances, regulations or private covenants applicable to the Short-Term Rental Property. Nothing in this Section is intended to authorize waiver of or limitations on compliance with any such requirements.
- h. Violations. It shall be a violation of this Chapter to:
 - a. Lease any Short-Term Rental Property for a Short-Term Rental without complying with the requirements of this Chapter.
 - b. Advertise any residential property for a Short-Term Rental without first complying with the requirements of this Chapter.
 - c. Fail to comply with any requirement of this Chapter.
- i. Suspension or Revocation of Short-Term Rental Permit approval and/or business license.
 - a. When the City determines:
 - i. A Short-Term Rental Permit approval has been mistakenly or improperly issued or issued contrary to law; or,
 - ii. An Owner has breached any condition upon which the Short-Term Rental Permit approval was issued; or,
 - iii. An Owner has obtained ~~a~~ Short-Term Rental Permit approval through any fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the Short-Term Rental Permit registration and Zoning Permit application; or,
 - iv. An Owner is delinquent in the payment to the municipality of any tax or fee; or,
 - v. The operation of a Short-Term Rental Property has been declared a nuisance; or,
 - vi. More than two convictions for violations of the Municipal Code of the City of Walhalla, South Carolina, arising from any activities at, or connected with, a Short-Term Rental Property occur within any twelve (12) month period.

Then the City may give written notice to the Owner that the Short-Term Rental Permit approval is suspended and may be revoked, pending a single hearing before City Council for the purpose of determining whether the suspension should be upheld and whether the Short-Term Rental Permit approval should be revoked.

- b. When the City determines units are operating without approval of the City, the ~~short-term rental zoning permit~~ application fee shall be double the stated fee or \$500, whichever is higher. If the property owner chooses not to submit a short-term rental registration application within 60 days of being notified by the City of being in violation of the ordinance, a short-term rental registration application shall not be approved for a period of 2 years.
- c. The written notice of suspension and proposed revocation shall state the time and

place at which the hearing before City Council is to be held and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this Chapter. The written notice shall be delivered to the Owner or Short-Term Rental Agent by certified mail, return receipt requested, addressed to the Owner or Short-Term Rental Agent at the address for the Owner or Short-Term Rental Agent shown on the application for the Short-Term Rental ~~Permit~~ approval. The written notice will be deemed to have been delivered on the date that the certified mail return receipt is signed for by, or on behalf of, the Owner or Short-Term Rental Agent.

- d. The hearing before City Council on the suspension and proposed revocation of any Short-Term Rental ~~Permit~~ approval shall be held by City Council within thirty (30) days after delivery of the written notice described in this Section. The hearing shall be held upon written notice at a regular or special meeting of City Council. The hearing may be continued to another date by agreement of all parties. At the hearing, all parties shall have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. Following the hearing, City Council by majority vote of its members present, shall render a written decision setting out its findings of fact and conclusions. The written decision shall constitute the final decision of City Council. The written decision shall be delivered to the Owner unless a different person and method of delivery is requested by the Owner at the hearing.
- e. The written decision of City Council may be appealed in the same manner as appeals are made from the decisions of other administrative bodies of the City of Walhalla, South Carolina. An appeal, in and of itself, does not stay the effect of City Council's decision
- j. Severability. If any section, phrase, sentence, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.
- k. Effective Date. This Ordinance shall be effective on its adoption by the City Council for the City of Walhalla, South Carolina, but the enforcement of the regulations set out in this Ordinance shall begin on January 1, 2024.

AND IS DONE AND RATIFIED in Council Duly assembled this _____ Day of _____ 2023.

Danny Edwards, Mayor

(seal)

ATTEST:

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Public Hearing,
Second Reading
And Adoption: _____



CITY OF WALHALLA PLANNING COMMISSION

Chris Grant, Chair
Jessie Bunning
William Tatum

Kelvin Bryant, Vice Chair
Regina Orr

March 13, 2023

Mayor Edwards
Members of City Council
206 N Church Street
Walhalla, SC 29691

RE: ROW Annexation Ordinance | Letter of Transmittal

Mayor Edwards and Members of Council:

On Monday, March 13, 2023, the Walhalla Planning Commission held an advertised public hearing and reviewed the proposed ROW Annexation Ordinance. After discussion, the Planning Commission voted to recommend the enclosed draft to City Council for its review and adoption.

If you have any questions or concerns, please don't hesitate to contact me. We appreciate the opportunity to partner alongside you to serve the citizens of Walhalla.

Sincerely,

Kelvin Bryant
Planning Commission Vice-Chair

KB/cbm

Enclosure

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE 2023-08

CITY OF WALHALLA)

AN ORDINANCE TO ANNEX TEN AREAS OF RIGHT-OF-WAY ABUTTING THE CITY OF WALHALLA INCLUDING COFFEE ROAD (S-36) AND MULLER ROAD (S-97); PLAYGROUND ROAD (S-59); PICKENS HIGHWAY (SC 183); FOWLER ROAD (S-131); EARLE STREET (S-734); CHEROKEE FOOTHILLS TRAIL (SC-11); KENNETH STREET (S-735); EAST SOUTH BOUNDARY STREET AND WEST SOUTH BOUNDARY STREET (S-267); BLUE RIDGE BOULEVARD (SC 28); AND TORRINGTON RD (S-324)

Whereas, City Council of the City of Walhalla has received consent from the South Carolina Department of Transportation's (SCDOT) Secretary of Transportation to annex right-of-way, pursuant to SC Code Annotated Section 5-3-110, which provides for "annexation of right-of-way area of a street lying beyond but abutting on corporate limits, not exceeding the width thereof" and;

Whereas, the property sought to be annexed is contiguous to the present City limits;

Whereas, the City of Walhalla Planning Commission reviewed the request after a public hearing on March 13, 2023 and recommended City Council approve the annexation;

Whereas, the City Council has determined that annexation of these areas into the City is in the best interest of the public health, safety, and welfare of the citizens of the City of Walhalla

NOW THEREFORE: it is ordained and enacted that: by the Mayor and Council members of the City of Walhalla, in Council assembled, that the following ordinance, shall be as follows:

The abutting right-of-way that is the subject of this annexation is depicted in Exhibit A and described as follows:

- Area 1: Coffee Road (S-36) and Muller Road (S-97);
- Area 2: Playground Road (S-59);
- Area 3: Pickens Highway, aka North Catherine Street (SC 183);
- Area 4: Fowler Road (S-131);
- Area 5: Earle Street (S-734);
- Area 6; Cherokee Foothills Trail (SC 11);
- Area 7: Kenneth Street (S-735);
- Area 8: East South Boundary Street and West South Boundary Street (S-267);
- Area 9: Blue Ridge Boulevard (SC 28); and
- Area 10: Torrington Road (S-324)

This annexation of right-of-way will not alter existing zoning classifications of abutting properties.
This ordinance becomes effective upon its approval by City Council at second and final reading.

AND IS DONE AND RATIFIED in Council Duly assembled this _____Day of _____ 2023.

Danny Edwards, Mayor

(seal)

ATTEST:

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Public Hearing,
Second Reading
And Adoption: _____

Area 1: Coffee Road (S-36) and Muller Road (S-97) in red.



Area 2: Playground Road (S-59) in red.



Area 3: Pickens Highway, aka North Catherine Street (SC 183) in red.



Area 4: Fowler Road (S-131) in red.



Area 5: Earle Street (S-734) in red.



Area 6: Cherokee Foothills Trail (SC 11) in red.



Area 7: Kenneth Street (S-735) in red.



Area 8: East South Boundary Street and West South Boundary Street (S-267) in red.



Area 9: Blue Ridge Boulevard (SC 28) in red.



Area 10: Torrington Road (S-324) in red.



STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE NO. 2023-9

CITY OF WALHALLA)

ESTABLISHING AN EMERGENCY MANAGEMENT PROGRAM

An ordinance establishing a program response and recovery phases of comprehensive emergency management and other matters related thereto

WHEREAS, the City of Walhalla finds that the identification of potential hazards and the prevention or mitigation of their effects must be an ongoing concern of the City if the lives and property of the populace are to be protected; and

WHEREAS, the City Council hereby declares that the preparation of a C Emergency Management plan, and the means for its implementation for the protection of lives and property in the City of Walhalla from natural or man caused disasters or threat thereof is immediately essential; and

WHEREAS, the City Council further finds that in times of disasters which may imperil the safety of the inhabitants of the City, or their property, it becomes necessary to effectuate and place into operation the preconceived plans and preparations with a minimum of delay; and

WHEREAS, the City Council finds, therefore, that the preparation, implementation of such plans are now imperative

Section 1. ORGANIZATION

There exists the City of Walhalla Fire Department and said department shall be the City's emergency management agency.

- a) The fire chief shall also serve as the emergency manager for the city;
- b) The manager shall be responsible for a program of comprehensive emergency management within the City and for carrying out the duties and responsibilities set forth in this ordinance.
- c) The operational Emergency management organization of the City of Walhalla shall consist of the officers and employees of the City so designated by the Emergency Operations Plan, as well as organized volunteer groups. The functions and duties of this organization shall be distributed among such officers and employees in accordance with the terms of the Emergency Operations Plan.

Section 2. EMERGENCY MANAGER-POWERS AND DUTIES

The duties and responsibilities of the Emergency Manager shall include the following:

- a) Surveying actual or potential hazards which threaten life and property within the City and identifying and requiring or recommending the implementation of measures which would tend to prevent the occurrence or reduce the impact of such hazards if a disaster did occur.
- b) Supervision of the development of an emergency management plan for the City of Walhalla and shall recommend for adoption by the City Council all mutual aid arrangements deemed necessary for the implementation of such plan.
- c) Authority to declare a local state of disaster. The declaration may not be continued or renewed for a period in excess of three (3) days except by or with the consent to the City Council. Any order or proclamation declaring, continuing, or terminating a local state of disaster shall be given prompt and general publicity and shall be filed promptly with the City Clerk.
- d) Issuance of necessary directives which are necessary for carrying out the purposes of this ordinance. Such or directives shall be disseminated promptly by which means calculated to bring its contents to the attention of the general public and, unless circumstances attendant on the disaster prevent or impede, promptly filed with the City Clerk.
- e) Direction and control of the operations of the Emergency Management organization as well as the training of Emergency Management personnel.
- f) Determination of all questions of authority and responsibility that may arise within the Emergency Management Organization of the City.
- g) Maintenance of liaison with other Municipal, County, District, State, regional or federal Emergency Management Organizations.
- h) Marshalling of all necessary personnel, equipment, or supplies from any department of the City to aid in the carrying out of the provisions of the emergency management plan.
- i) Supervision of the drafting and execution of mutual aid agreements in cooperation with the representatives of the State and of other local political subdivisions of the State, and the drafting an execution, if deemed desirable of an agreement with the county in which said City is located and with other municipalities within the County, for the County-Wide coordination of Emergency efforts.
- j) Supervision of, and final authorization for the procurement of all necessary supplies and equipment, including acceptance of private contributions which may be offered for the purpose of improving Emergency Management within the City.
- k) Authorizing of agreements, after approval by the City Attorney, for use of private property for public shelter and other purposes.
- l) Surveying the availability of existing personnel, equipment, supplies, and services which could be used during a disaster, as provided for herein.

Section 3. EMERGENCY MANAGEMENT PLAN

An Emergency Operations Plan shall be developed and maintained in a current state. The plan shall set forth the form of the organization; establish and designate divisions and functions; assign responsibilities, tasks, duties, and powers, and designate officers and employees to carry out the provisions of this ordinance. Insofar as possible, the form of organization titles, and terminology shall approved, it shall be the duty of all departments and agencies to perform the functions assigned by the plan and maintain their portion of the plan in a current state of readiness at all times. The emergency operations plan shall be considered supplementary to this ordinance and have the effect of law during the time of disaster. The plan shall be updated by resolution every three (3) years or as needed on advice of the emergency manager.

Section 4. OVERRIDE

At all times when the orders, rules, and regulations made and promulgated pursuant to this ordinance shall be in effect, they shall supersede and override all existing ordinances, orders, rules and regulations insofar as the latter may be inconsistent therewith.

Section 5. LIABILITY

This ordinance is an exercise by the City of its governmental functions for the protection of the public peace, health, and safety and neither the City of Walhalla, the agents and representatives of said City, nor any individual, receiver, firm, partnership, corporation, association, or trustee, nor any of the agents thereof, in good faith carrying out, complying with or attempting to comply with, nay order, rule, or regulation promulgated pursuant to the provisions of this ordinance shall be liable for any damage sustained to persons as the result of said activity. Any person owning or controlling real estate or other premises who voluntarily and without compensation grants to the City of Walhalla a license of privilege, or otherwise permits the City in inspect, designate, and use the whole or any part or parts of such real estate or premises for the purpose of sheltering persons during an actual, impending, or practice enemy attack or natural or man-made disaster shall together, with is successors in interest, if any, not be civilly liable for the death of, or injury to, any person on or about such real estate or premises under such license, privilege or other permission on for loss of, or damage to, the property of such person.

Section 6. COMMITMENT OF FUNDS

All normal procurement regulations will be followed. Emergency purchases will follow emergency procurement regulations set forth by the City.

Section 7. OFFENSES: PENALTIES

- a) It shall be unlawful for any person willfully to obstruct, hinder, or delay any member of the Emergency Management organization in the enforcement of any rule or regulation issued pursuant to this ordinance.
- b) It shall likewise be unlawful for any person to wear, carry or display any emblem, insignia, or any other means of identification as a member of the the City of Walhalla, unless authority to do so has been granted to such person by the proper officials.
- c) Convictions for violations of the provisions of this ordinance shall be punishable by fine not to exceed 500.00 dollars.

Section 8. SEVERABILITY

If any portion of this ordinance shall, for any reason be declared invalid such, invalidity shall not affect to remaining provisions thereof.

Section 9. LIMITATIONS

This ordinance shall not be construed so as to conflict with any State or Federal statute or with any military or naval order, rule or regulation.

Section 10. REPEALER

All ordinances, parts of ordinances, or resolutions in conflict herewith are expressly repealed.

BE IT ORDAINED by the Mayor and the City council of the City of Walhalla in Council duly assembled and by the authority of the same:

DONE AND RATIFIED in council duly assembled this _____ day of _____ 2022.

(signatures on following page)

By: _____
Danny Edwards, Mayor

(SEAL)

ATTEST:

By: _____

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Second Reading: _____

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE NO. 2023-10

CITY OF WALHALLA)

AN ORDINANCE AUTHORIZING AND DIRECTING THE CITY OF WALHALLA TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT RELATING TO SOUTH CAROLINA LOCAL REVENUE SERVICES; TO PARTICIPATE IN ONE OR MORE LOCAL REVENUE SERVICE PROGRAMS; TO EXECUTE AND DELIVER ONE OR MORE PARTICIPANT PROGRAM SUPPLEMENTS; AND OTHER MATTERS RELATING THERETO.

WHEREAS, the City of Walhalla (the "Municipality") is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

WHEREAS, under State law, certain business license taxes are applicable in a manner or at a rate that applies throughout the State ("Statewide Business License Taxes");

WHEREAS, such Statewide Business License Taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; and to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipal Association of South Carolina (the "Association") has previously established local revenue service programs in which the Association administers Statewide Business License Taxes on behalf of and for the benefit of participating municipalities;

WHEREAS, such local revenue service programs include a program known as the Insurance Tax Program ("ITP") that administers business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; a program known as the Brokers Tax Program ("BTP") that administers business license taxes applicable to brokers under Title 38, Chapter 45 of the S.C. Code; and a program known as the Telecommunications Tax Program ("TTP") that administers business license taxes applicable to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipality currently participates in ITP, BTP, and TTP;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the "Standardization Act"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2021-29 on December 21, 2021, in order to comply with the requirements of the Standardization Act (the "Current Business License Ordinance");

WHEREAS, in connection with the enactment of the Standardization Act and the adoption of locally compliant business license ordinances, the municipalities of the State have determined that it would be advisable and prudent to update the existing local revenue service programs;

WHEREAS, in particular, the municipalities of the State have determined to establish and join South Carolina Local Revenue Services (“LRS”) by intergovernmental agreement, which among other things will administer Statewide Business License Taxes on behalf of its participants, including but not limited to by continuing to offer the services provided by the ITP, BTP, and TTP;

WHEREAS, Article VIII, Section 13(A) of the South Carolina Constitution provides that “(a)ny county, incorporated municipality, or other political subdivision may agree with the State or with any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof;”

WHEREAS, the City Council of the Municipality (the “Council”) now wishes to authorize and direct the Municipality to join LRS and to participate in one or more local revenue service programs;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Walhalla, as follows:

SECTION 1. Direction to Apply to and Join LRS. The form of the Local Revenue Services Agreement (the “Agreement”) pursuant to which a municipality may request to participate in LRS and, if approved, become a participant is attached hereto as Exhibit A. The City Administrator (the “Executive Officer”) is hereby authorized and directed to apply to participate in LRS. If the Municipality’s application is approved by LRS, then the Executive Officer shall execute and deliver a counterpart to the Agreement in substantially the form attached hereto. The Council hereby approves the terms and conditions of and agrees to comply with the Agreement upon the execution and delivery thereof by the Executive Officer.

SECTION 2. Participation in Local Revenue Service Programs. The Council determines that, if admitted to LRS, the Municipality will participate in the ITP, the BTP, and the TTP. The Executive Officer is hereby authorized and directed to execute and deliver any required Participant Program Supplements (as such term is defined in the Agreement) as may be necessary to participate in such local revenue service programs.

SECTION 3. Business License Taxes Applicable to Insurance Companies. Notwithstanding anything in the Current Business License Ordinance to the contrary, the following provisions shall apply to insurance companies subject to Title 38, Chapter 7 of the S.C. Code.

- a) Except as set forth below, “gross premiums” for insurance companies means gross premiums written for policies for property or a risk located within the municipality. In addition, “gross premiums” shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by (1) the insurance company’s office located in the municipality, (2) the insurance company’s employee conducting business within the municipality, or (3) the office of the insurance company’s licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium.

- b) As to fire insurance, “gross premiums” means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.
- c) As to bail bonds, “gross premiums” shall exclude any amounts retained by a licensed bail bondsman as defined in Title 38, Chapter 53 of the S.C. Code for authorized commissions, fees, and expenses.
- d) Gross premiums shall include all business conducted in the prior calendar year. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums, or deposit.
- e) Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute conducting business within the municipality, regardless of whether or not an office is maintained in the municipality.
- f) The business license tax for insurance companies under Title 38, Chapter 7 of the S.C. Code shall be established at the rates set forth below. Declining rates shall not apply.

NAICS Code

524113 **Life, Health, and Accident.** 0.75% of Gross Premiums.

524126 **Fire and Casualty.** 2% of Gross Premiums.

524127 **Title Insurance.** 2% of Gross Premiums.

- g) License taxes for insurance companies shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

SECTION 4. Business License Tax Applicable to Brokers. Title 38, Chapter 45 of the S.C. Code (the “Brokers Act”) establishes a blended premium tax rate applicable to brokers of 6 percent, comprising a 4 percent State premium tax and a 2 percent municipal premium tax, each to be collected by the South Carolina Department of Insurance. Pursuant to §§ 38-45-10 and 38-45-60 of the Brokers Act, the Municipal Association of South Carolina is designated the municipal agent for purposes of administration of the municipal broker’s premium tax.

SECTION 5. Business License Taxes Applicable to Telecommunication Companies.

- a) Notwithstanding any other provisions of the Current Business License Ordinance, the business license tax for “retail telecommunications services,” as defined in S. C. Code Section 58-9-2200, shall be at the maximum rate authorized by S. C. Code Section 58-9-2220, as it now provides or as provided by its amendment. Declining rates shall not apply.
- b) The business license tax year for retail telecommunications services shall begin on January 1 of each year. The business license tax for retail telecommunications services shall be due on January 1 of each year and payable by January 31 of that year, without penalty. The delinquent penalty shall be five percent (5%) of the tax due for each month, or portion thereof, after the due date until

paid.

- c) In conformity with S.C. Code Section 58-9-2220, the business license tax for “retail telecommunications services” shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.
- d) Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement. All fees collected under such a franchise or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

SECTION 6. No Exemption for Interstate Commerce. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

SECTION 7. LRS to Appoint Business License Official and to Designate Appeals Board. Pursuant to the Agreement, LRS is hereby authorized to appoint one or more individuals (each, an “LRS Business License Official”) to act as the Municipality’s business license official for purposes of administering Statewide Business License Taxes. In addition, LRS is hereby authorized pursuant to the Agreement to designate an appeals board (the “Appeals Board”) for purposes of appeals arising with respect to such taxes. The LRS Business License Official so appointed and the Appeals Board so designated shall have all of the powers granted to the Municipality’s business license official and appeals board under the Current Business License Ordinance, except as may be modified by this ordinance.

SECTION 8. Appeals Process. With respect to the calculation, assessment, and collection of Statewide Business License Taxes, in lieu of the appeals process described in the Current Business License Ordinance, the following appeals process required by S.C. Code Section 6-1-410 shall apply:

- a) If a taxpayer fails or refuses to pay a Statewide Business License Tax by the date on which it is due, the LRS Business License Official may serve notice of assessment of the Statewide Business License Tax due on the taxpayer by mail or personal service. Within thirty days after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.
- b) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the

notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS in protest at least eighty percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.

- c) Within thirty days after the date of postmark or personal service of LRS's written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

SECTION 9. Repealer, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective on the date of final reading.

ENACTED IN REGULAR MEETING, this ____ day of _____, 20____.

By: _____
Danny Edwards, Mayor

(SEAL)

ATTEST:

By: _____
Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Second Reading: _____

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE NO. 2023-11

CITY OF WALHALLA)

**AN ORDINANCE TO REPEAL ORDINANCE 2020-16 AND REPLACE WITH AN
ORDINANCE PROVIDING FOR THE ELECTION OF MAYOR PRO-TEMP AND
ESTABLISHING COMMITTEE DUTIES AND OTHER MATTERS RELATED
THERETO**

WHEREAS, Section 5-7-190 of the South Carolina Code requires that the Council elect from its membership a Mayor Pro Tempore for a term of not more than two years; and

WHEREAS, Section 5-7-190 of the South Carolina Code defines the role of Mayor Pro Tempore to serve during the absence or disability of the mayor. If a vacancy occurs in the office the Mayor Pro Tempore shall serve as Mayor until a successor is elected; and

WHEREAS, Section 5-7-250 of the South Carolina Code requires that Council shall determine its own rules of order of business; and

WHEREAS, the Walhalla City Council deems it beneficial to establish committees to research, study, obtain public input on matters important to the City

Section 1. Meeting to Elect Mayor Pro Tempore.

The Council shall elect a Mayor Pro Tempore at the first meeting of ~~every calendar year of a new Council.~~ **every**

Section 2. Method of Electing Mayor Pro Tempore

The Mayor Shall request nominations from the members of Council for the office of Mayor Pro Tempore. After nominations are closed, the members shall vote for the position. A Mayor Pro Tempore is elected when a member of Council has acquired a majority of the votes from the membership of Council.

Section 3. Term of Mayor Pro Tempore

The term of Mayor Pro Tempore shall be for ~~two~~ **one (1)** years. If the Mayor Pro Tempore cannot full fill the obligations of the office, then the members of Council shall vote a new Mayor Pro Tempore to complete the remainder of the term.

Section 4. Standing Committees

The City shall maintain the following standing committees. I) Utilities

Committee 2) Fire Committee 3) Police Committee 4) Parks and Recreation Committee 5) Street and Sanitation Committee and 6) General Government and Finance Committee

The General Government and Finance Committee shall consist as council as a whole. The mayor shall serve as chair.

Section 5. Committee Membership

The Mayor with the consent of Council shall appoint members to standing and temporary committees. Prior to the appointment, the Mayor shall request input from Council members regarding committee assignments.

Each committee shall have three members. One of the members shall serve as Chairman. The Mayor shall serve as an ex-officio member on all committees.

Section 6. Committee Meetings

Each committee shall meet ~~a minimum of quarterly~~ or as needed at the call of the Chairman who shall preside of each meeting.

Each committee shall be responsible for setting the conduct of its meetings provided that it doesn't conflict with State law.

Section 7. Duties of Committee

The Standing Committees shall formulate policies, investigate departments and make recommendations to Council concerning the operation of each department. Temporary committees shall make recommendations to Council.

Section 8. Severability

If any provision of this ordinance or the application hereof to any person or circumstance is held invalid, or in any exception to or limitation upon any provision contained herein be held to be unconstitutional, invalid or ineffective, such invalidity shall not affect other provisions or applications of the ordinance which can be given effect, and to this end, the provisions of this ordinance are declared to be severable.

Section 9. Repealer

All Ordinances and parts of Ordinances that are in conflict with this Ordinance are hereby repealed.

BE IT ORDAINED by the Mayor and the City council of the City of Walhalla in Council duly assembled and by the authority of the same:

DONE AND RATIFIED in council duly assembled this _____ day of _____ 2022.

By: _____
Danny Edwards, Mayor

(SEAL)

ATTEST:

By: _____

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Second Reading: _____

(
STATE OF SOUTH CAROLINA)
COUNTY OF OCONEE)
CITY OF WALHALLA)

ORDINANCE 2020-16

**AN ORDINANCE PROVIDING FOR THE ELECTION OF MAYOR PRO-TEMP
AND ESTABLISHING COMMITTEE DUTIES AND OTHER MATTERS
RELATED THERETO**

WHEREAS, Section 5-7-190 of the South Carolina Code requires that the Council elect from its membership a Mayor Pro Tempore for a term of not more than two years; and

WHEREAS, Section 5-7-190 of the South Carolina Code defines the role of Mayor Pro Tempore to serve during the absence or disability of the mayor. If a vacancy occurs in the office the Mayor Pro Tempore shall serve as Mayor until a successor is elected; and

WHEREAS, Section 5-7-250 of the South Carolina Code requires that Council shall determine its own rules of order of business; and

WHEREAS, the Walhalla City Council deems it beneficial to establish committees to research, study, obtain public input on matters important to the City

NOW, THEREFORE, BE IT RESOLVED, by the City of Walhalla, that:

Section 1. Meeting to Elect Mayor Pro Tempore.

The Council shall elect a Mayor Pro Tempore at the first meeting of a new Council.

Section 2. Method of Electing Mayor Pro Tempore

The Mayor Shall request nominations from the members of Council for the office of Mayor Pro Tempore. After nominations are closed, the members shall vote for the position. A Mayor Pro Tempore is elected when a member of Council has acquired a majority of the votes from the membership of Council.

Section 3. Term of Mayor Pro Tempore

The term of Mayor Pro Tempore shall be for two years. if the Mayor Pro Tempore cannot full fill the obligations of the office, then the members of Council shall vote a new Mayor Pro Tempore to complete the remainder of the term

Section 4. Standing Committees

The City shall maintain the following standing committees. 1) Utilities Committee 2) Fire Committee 3) Police Committee 4) Parks and Recreation Committee 5) Street and Sanitation Committee and 6) General Government and Finance Committee

Section 5. Committee Membership

The Mayor with the consent of Council shall appoint members to standing and temporary committees. Prior to the appointment, the Mayor shall request input from Council members regarding committee assignments.

Each committee shall have three members. One of the members shall serve as Chairman. The Mayor shall serve as an ex-officio member on all committees.

Section 6. Committee Meetings

Each committee shall meet a minimum of quarterly or as needed at the call of the Chairman who shall preside of each meeting.

Each committee shall be responsible for setting the conduct of its meetings provided that it doesn't conflict with State law.

Section 7. Duties of Committee

The Standing Committees shall formulate policies, investigate departments and make recommendations to Council concerning the operation of each department. Temporary committees shall make recommendations to Council.

Section 8. Severability

If any provision of this ordinance or the application hereof to any person or circumstance is held invalid, or in any exception to or limitation upon any provision contained herein be held to be unconstitutional, invalid or ineffective, such invalidity shall not affect other provisions or applications of the ordinance which can be given effect, and to this end, the provisions of this ordinance are declared to be severable.

Section 9. Repealer

All Ordinances and parts of Ordinances that are in conflict with this Ordinance are hereby repealed.

Done and Ratified this 17th day of November, 2020.



Danny Edwards, Mayor

ATTEST:

12/17/20

Brent Taylor, City Administrator

Introduced By: _____

First Reading: October 20 2020

Second Reading

and adoption: _____

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE NO. 2022-12

CITY OF WALHALLA)

**AN ORDINANCE TO ADOPT THE CODIFIED
ORDINANCES OF THE CITY OF WALHALLA**

WHEREAS, Section 5-7-290 of the South Carolina Code requires that ordinances be codified and indexed and available for public inspection at reasonable times; and

WHEREAS, The City of Walhalla desires to codify its ordinances;

NOW THEREFORE, it is ordained and enacted by the Mayor and Council members of the City of Walhalla in Council assembled that the Code of the City of Walhalla be adopted as follows:

**ARTICLE II
Adoption of Code**

§ 1-3. Code adopted; continuation of existing provisions.

In accordance with S.C. Code Ann. § 5-7-290, as amended, the ordinances of the City of Walhalla, as codified T330, are hereby approved, adopted, and enacted as the Code of Ordinances of the City of Walhalla, hereinafter referred to as the "Code." The provisions of the Code, insofar as they are substantively the same as those of ordinances in force immediately prior to the enactment of the Code by this ordinance, are intended as a continuation of such ordinances and not as new enactments.

§ 1-4. Code on file; additions and amendments.

- A. A copy of the Code has been filed in the office of the City Clerk and shall remain there for use and examination by the public until final action is taken on this ordinance. Following adoption of this ordinance such copy shall be certified to by the Clerk of the City of Walhalla by impressing thereon the Seal of the City, as provided by law, and such certified copy shall remain on file in the office of the City Clerk, to be made available to persons desiring to examine the same during all times while said Code is in effect.
- B. Additions or amendments to the Code, when adopted in such form as to indicate the intent of the governing body to make them a part thereof, shall be deemed to be incorporated into such Code so that reference to the "Code of the City of Walhalla" shall be understood and intended to include such additions and amendments. Nothing contained in this ordinance shall affect the status of any ordinance contained in the Code, and such ordinances may be amended, deleted or changed from time to time as the governing body deems desirable.

§ 1-5. Severability.

Each section of this ordinance and of the Code and every part of each section is an independent section or part of a section, and the holding of any section or a part thereof to be unconstitutional, void or ineffective for any cause shall not be deemed to affect the validity or constitutionality of any other sections or parts thereof.

§ 1-6. Repeal of inconsistent enactments.

All ordinances of a general and permanent nature, or parts of such ordinances, inconsistent with the provisions contained in the Code adopted by this ordinance are hereby repealed; provided, however, that such repeal shall only be to the extent of such inconsistency, and any valid legislation of the City of Walhalla which is not in conflict with the provisions of the Code shall be deemed to remain in full force and effect.

§ 1-7. Enactments saved from repeal; matters not affected.

The repeal of ordinances provided for in § 1-6 of this ordinance shall not affect the following classes of ordinances, rights and obligations, which are hereby expressly saved from repeal:

- A. Any right or liability established, accrued or incurred under any legislative provision of the City of Walhalla prior to the effective date of this ordinance or any action or proceeding brought for the enforcement of such right or liability.
- B. Any offense or act committed or done before the effective date of this ordinance in violation of any legislative provision of the City of Walhalla or any penalty, punishment or forfeiture which may result therefrom.
- C. Any prosecution, indictment, action, suit or other proceeding pending or any judgment rendered prior to the effective date of this ordinance brought pursuant to any legislative provision of the City of Walhalla.
- D. Any agreement entered into or any franchise, license, right, easement or privilege heretofore granted or conferred by the City of Walhalla.
- E. Any ordinance of the City of Walhalla providing for the laying out, opening, altering, widening, relocating, straightening, establishing grade, changing name, improvement, acceptance or vacation of any right-of-way, easement, street, road, highway, park or other public place within the City of Walhalla or any portion thereof.
- F. Any ordinance of the City of Walhalla appropriating money or transferring funds, promising or guaranteeing the payment of money or authorizing the issuance and delivery of any bond of the City of Walhalla or other instruments or evidence of the City's indebtedness.
- G. Ordinances authorizing the purchase, sale, lease or transfer of property, or any lawful contract, agreement or obligation.
- H. The levy or imposition of special assessments or charges.

- I. The annexation or dedication of property.
- J. Any ordinance relating to salaries and compensation.
- K. Any ordinance amending the Zoning Map.
- L. Any ordinance relating to or establishing a pension plan or pension fund for City employees.
- M. Any ordinance or portion of an ordinance establishing a specific fee amount for any license, permit or service obtained from the City.
- N. Any ordinance adopted subsequent to November 15, 2022.

§ 1-8. Changes in previously adopted legislation.

- A. In compiling and preparing the ordinances for publication as the Code of the City of Walhalla, certain grammatical changes and other minor, nonsubstantive changes were made in one or more of said pieces of legislation. It is the intention of the governing body that all such changes be adopted as part of the Code as if the ordinances had been previously formally amended to read as such.
- B. In addition, the amendments and/or additions as set forth in Schedule A attached hereto and made a part hereof are made herewith, to become effective upon the effective date of this ordinance. (Chapter and section number references are to the ordinances as they have been renumbered and appear in the Code.)

§ 1-9. Titles and headings; editor's notes.

- A. Chapter and article titles, headings and titles of sections and other divisions of the Code are inserted in the Code and may be inserted in supplements to the Code for the convenience of persons using the Code and are not part of the legislation.
- B. Editor's notes indicating sources of sections, giving other information or referring to the statutes or to other parts of the Code are inserted in the Code and may be inserted in supplements to the Code for the convenience of persons using the Code and are not part of the legislation.

§ 1-10. Penalties for tampering with Code.

Any person who alters or tampers with the Code of the City of Walhalla in any manner whatsoever which will cause the legislation of the City of Walhalla to be misrepresented thereby, or who violates any other provision of this ordinance, shall be guilty of a violation and shall, upon conviction thereof, be subject to a fine of not more than \$500 or imprisonment for a term of not more than 30 days, or both.

DONE AND RATIFIED in council duly assembled this _____ day of _____
2022.

By: _____
Danny Edwards, Mayor

(SEAL)

ATTEST:

By: _____

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Second Reading: _____

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE NO. 2023-13

CITY OF WALHALLA)

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR GENERAL, WATER, SEWER, AND HOSPITALITY FUNDS, HEREIN KNOWN AS THE “UNIFIED BUDGET OF THE CITY OF WALHALLA, SOUTH CAROLINA” FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024, AND OTHER MATTERS RELATED THERETO.

WHEREAS, The City of Walhalla desires to collect a tax and fee for the operation of the general fund and;

WHEREAS, The City of Walhalla desires to collect a fee for the operation of the water and sewer funds and;

WHEREAS, The City of Walhalla desires to collect a tax for the sole purpose of promoting tourism and/or tourism related activities and;

WHEREAS, The City of Walhalla recognizes the importance of long-range capital planning and;

WHEREAS, The City of Walhalla deems it necessary to establish a fund to meet those capital needs now and in the future;

WHEREAS, The City of Walhalla recognizes the importance of sound accounting and financial principles and;

WHEREAS, The City of Walhalla wishes to adopt a unified budget and;

BE IT ORDAINED by the governing body of the City of Walhalla in Council duly assembled and by the authority of the same:

ARTICLE I

The following amounts are appropriated for fiscal year 2023-2024 of the City of Walhalla, SC for operation and maintenance of the city and its utilities.

Revenues

General Fund	\$5,750,963.00
Water	\$4,929,340.00
Sewer	\$192,747.00
Hospitality	\$290,000.00
Total Revenues	\$11,163,050.00

Expenditures

General Fund Total	\$5,750,963.00
<i>Parks and Recreation</i>	<i>\$492,233.00</i>
<i>General Properties</i>	<i>\$888,809.00</i>
<i>Court</i>	<i>\$72,488.00</i>
<i>Street Department</i>	<i>\$1,221,225.00</i>
<i>Fire</i>	<i>\$854,834.00</i>
<i>Community Development</i>	<i>\$207,784.00</i>
<i>Administration</i>	<i>\$486,656.00</i>
<i>Police</i>	<i>\$1,526,934.00</i>
Hospitality Total	\$391,500.00
Water Total	\$4,929,340.00
<i>Water Billing</i>	<i>\$488,108.00</i>
<i>Water Crew</i>	<i>\$2,318,019.00</i>
<i>Water Plant</i>	<i>\$2,123,213.00</i>
Sewer Total	\$192,747.00
Total Expenditures	\$11,264,550.00

ARTICLE II

SECTION 1.

That the prepared general fund budget and the estimated revenue for the payment of same are hereby adopted and is made part hereof as fully as if incorporated herein and a copy thereof is hereto attached and also be known as the current approved fiscal year budget document;

SECTION 2

The schedule of fees is listed in Appendix A of the current approved fiscal year budget document;

SECTION 3.

That the City has complied with the S.C. Code 6-1-80 which requires that a municipality shall provide notice to the public by advertising the public hearing before the adoption of its budget for the next fiscal year in at least one South Carolina paper of general circulation in the area;

SECTION 4.

That the tax to cover the period July 1, 2023 through June 30, 2024, both inclusive of the sums and in the manner hereafter mentioned is and shall be levied, collected and paid to the treasury of the City of Walhalla for the use and service thereof; that is a tax of eight dollars and forty cents (\$8.40) for every one hundred dollars (\$100.00) assessed value of all real estate and personal property owned and used in the City of Walhalla, except that which is exempt pursuant to South Carolina law, is levied and shall be paid to the City Treasury improvements, and current expenses of the City, such tax shall constitute a levy to eighty-four (84) mills against all property which is assembled by Oconee County for tax purposes;

SECTION 5.

The billing dates, the penalty dates and the amount of penalty, which shall be levied for delinquent taxes, shall be as follows:

Tax notices shall be issued on before September 20, 2023, providing for payment on or before January 1, 2024, with penalty of three percent (3%) if paid by January 15, 2024, and execution with another three percent (3%) will be issued if paid after March 15, 2024. Cost of levy, advertisement and sale shall be added as additional costs on all property of a defaulting taxpayer;

SECTION 6.

The Tax Collector Oconee County shall be responsible for the collection of all delinquent taxes and to levy and sell all property to defaulting taxpayer:

SECTION 7.

That the City Council shall administer this budget and City Administrator and/or Finance Director shall authorize the transfer of funds within departments of the City and lease purchases deemed necessary and appropriate:

SECTION 8.

All new and existing business proposing to exercise, carry on any trade, or show intent to do business, shall procure a license before commencing such trade, business, or profession in accordance with the provisions of Ordinance 2021-29 AN ORDINANCE TO REPEAL ORDINANCE 2020-18 AND ADOPT A NEW BUSINESS LICENSE ORDINANCE IN ACCORDANCE WITH THE BUSINESS LICENSE STANDARDIZATION ACT (2020 ACT NO. 176)

SECTION 9.

There will be an interfund transfer from FY 2024 Water Budget of \$600,000.

ARTICLE III

SECTION 1.

That the prepared water and sewer budget and the estimated revenue for the payment of same, are hereby adopted and is made part hereof as fully as if incorporated herein and a copy thereof is hereto attached and also known as the current approved fiscal year budget document;

SECTION 2

The schedule of fees is listed in Appendix A of the current approved fiscal year budget document;

Walhalla will collect and remit fees set by Oconee Joint Regional Sewer Authority monthly. These fees will not be included in revenues;

SECTION 3.

That the City Council shall administer this budget and the City Administrator and/or the Finance Director may authorize the transfer of funds within the Water Department and Sewer Department, lease purchases as deemed necessary and appropriate;

SECTION 4.

As designated by the Walhalla City Council, an interfund transfer of \$600,000 to the General Fund for obligations.

ARTICLE IV

SECTION 1.

That a 2% hospitality tax will be collected for the period of July 1, 2023, through June 30, 2024 and will be used for the sole purpose of promoting tourism and/or tourism related activities.

ARTICLE V

Financial Policies

I. Purpose

The purpose of this policy is to define the fiscal procedures for the development and execution of the city's operating and capital outlay budgets, along with the management of the city's debt and economic investments. Undergirding these procedures and this policy are the principles of sound fiscal management, fiscal stability, Generally Accepted Accounting Principles (GAAP) and the mission and vision of City Council.

II. Operating Budget Policy

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 uses.

- A. According to the laws of the State of South Carolina, the city will adopt a balanced operating budget, annually, and provide full disclosure when a deviation from a balanced operating budget is planned or when it occurs.
- B. The term of the fiscal year is July 1 – June 30.
- C. The City Administrator will monitor the financial condition of the city and estimate present and future financial needs.
- D. Department heads will be accountable for the implementing department budgets in a manner that accomplishes the programs and objectives for which the budgets were authorized, and ensuring that their respective budgets stay within the prescribed funding levels.
- E. Departments must stay within budget by each major expense category of personnel, operating, and capital; Budget transfers or shifts in departmental budgets must be authorized by the City Administrator; provided that overall budget appropriations do not change without the approval of the City Council.
- F. The city will develop a program to integrate performance measures and productivity indicators with the annual budget.

- G. The city will maintain a risk management program to provide for protection against loss and a reduction in exposure to liability.

III. Revenues

The city will maximize and diversify its revenue base to raise sufficient revenue to support essential city services and to maintain services during periods of declining economic activity. The city must be sensitive to the balance between the need for services and the city's ability to raise fees, charges, and taxes to support those services.

- A. The city shall conservatively estimate annual revenue increases.
- B. All surpluses above the budgeted revenue estimates will be available to the city for appropriation through the city's budget monitoring and approval processes. Additional appropriations will be used for activities that support the function or program generating the additional fees.
- C. Overall revenue shortfalls requiring additional discretionary General Fund resources will result in a city current appropriation level reduction. In the event of a current fiscal year projected total revenue shortfall, the city will document other offsetting revenues or reduce its budget within the regular budget monitoring process. Transfers from the city's General Fund balance to cover revenue shortfalls shall not occur without City Council authorization.
- D. The city will maintain a diversified and stable revenue base to reduce the effects of short-term fluctuations in any one revenue source.
- E. All enterprise funds will be self-supporting. The city will establish all user charges fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The city will review these fees & charges annually in the budget process and target rates that meet the cost to provide the service.
- F. Charges for services that benefit specific users should recover full costs, including all direct costs, General Fund overhead, loss of interest and depreciation on capital assets. Through a cost allocation program, city overhead rates and General Fund overhead allocations will be established annually by the Finance Department.
- G. 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. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations.
- H. One-time sources such as proceeds from asset sales, debt refinancing, one-time grants, revenue spikes, budget savings and similar non-recurring revenue shall not be used for current or new ongoing operating expenses. Appropriate uses of one-time resources include:
 - **Rebuilding General Fund Balance**
 - **Establishing or rebuilding and Emergency Reserve or Contingency Fund**

- **Early retirement of debt**
- **Funding capital expenditures and/or other non-recurring expenditures**

- I. The city will actively seek grant funding to fund both operating and capital expenditures. Prior to the acceptance of grant funding, an elevation of the grant must determine the following:
 - The grant purpose is compatible with city program objectives
 - The benefits provided by the grant exceed the cost of administration
 - The grant does not commit the city to long-term tax funded expenditures after the completion of the grant period.

The city will evaluate the cost and funding source to determine whether to continue the service when the grant period ends. The decision to continue to fund or drop will be made prior to accepting the grant. Alternatively, the city could choose to continue the service with other funding.

IV. Expenditures

The city will provide for a balanced budget, annually, whereby the current operating revenues will be sufficient to support current operating expenditures. An appropriate balance will be maintained between budget dollars provided for direct public services and dollars provided to assure good management and legal compliance. In addition to the City Administrator and the Chief Financial Officer, all department heads share in the responsibility of understanding the city's long-term financial viability, its general spending trends, its projected incomes, and educating themselves, and employees on the necessary short and long-term balance between revenues and expenditures.

- A. High priority is given to expenditures that will reduce future operating costs, such as increased utilization of technology and equipment and proven business methods.
- B. The annual expenditures shall not exceed the annual revenues (operating budget minus capital outlay)
- C. Before the City undertakes and agreements that would create fixed ongoing expenses, the cost implications of such agreements will be estimated for current and future years with the aid of strategic financial planning models.
- D. Organizations that are not part of the City, but which receive funding from the City, shall not have their appropriation carried forward from the year to year unless contractually authorized and directed by City Council.

V. Debt Policy

The city's debt policy establishes the parameters for issuing debt, managing its debt portfolio within available resources and within the legal debt margin as defined by South Carolina Statutes and minimizing the costs to the taxpayer. Adherence to this policy will help assure maintenance of the city's AA credit ratings and undergird any future credit rating.

- A. Long-term debt or bond financing will not be used to finance current operating expenditures.
- B. All bonds, notes, contracts, accounts payable, and other monetary liabilities will be paid when due and shall have the most superior lien position during the allocation of resources in budget planning.
- C. Capital projects, financed through the issuance of bonds, shall be financed for a period not to exceed the expected useful life of the project.
- D. The general obligation debt of the city shall not exceed 8% of the assessed valuation of taxable property in the city in accordance with South Carolina State Statute, without a referendum approving such debt.
- E. Annual general obligation debt service shall not exceed 20% of total operating revenue.
- F. The city will attempt to use the lease-purchase of Capital Outlay, for equipment and heavy vehicles having a useful life of at least five years or more.

VI. 10 Year Financial Forecast

The city will prepare a 10-year financial forecast that will include projections for annual growth plus allowances for operating costs of new capital facilities. The forecast will provide the financial health of all major funds and assess the financial implications of current and proposed policies, programs, and assumptions. The forecast will include potential alternatives to improving the long-term financial health of the city.

VII. Capital Improvement Program

The city will maintain the Capital Improvement Fund and designate said funds for the implementation of capital projects. The city will prepare and adopt a 10-year Capital Improvement Program, annually, that will detail each capital project, the estimated cost, and funding source.

Moneys in the general government capital improvement fund shall be used to fund all capital improvement projects for general governmental purposes, other than those designated to be funded special assigned funds and to pay debt service on debt obligations incurred to finance such general government capital improvement projects, as authorized by the council in the annual budget.

In adopting the annual budget, and from time to time, the council may provide for the deposit of revenues collected by the city from taxes (by ordinance), loans, grants, or any other source to the general government capital improvement fund in amounts sufficient to fund the expenditures budgeted in that fund.

- A. Operating expenditures will be programmed to include the cost of implementing the Capital Improvement Plan as required.
- B. Capital assets shall be purchased and maintained on a regular schedule.
- C. Within the legal limits of South Carolina Statute and the constraints of operating budgets, debt shall be issued for the purchase of capital assets, including major renovations.

- D. An amount determined annually by council shall be deposited into the Capital Improvement Fund from general appropriations.
- E. Lease purchases will be considered before the use of Capital Improvement Fund balance for capital equipment and fleet.

VIII. Accounting Policy

The city will establish and maintain accounting systems according to the generally accepted accounting principles (GAAP) and standards of the Government Accounting Standards Board (GASB).

- A. An annual audit will be performed and completed no longer than six (6) months from the end of the prior fiscal year by an independent public accounting firm that will issue an official opinion on the comprehensive annual financial report (CAFR) with a management letter detailing areas that need improvement, if required.
- B. Full disclosure will be provided in the financial statements and bond representations.
- C. A management letter, the by-product of an annual audit, shall be presented by the independent certified public accounting firm no later than 60 days from issuance of the city's CAFR.
- D. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis and adjustment (if required) quarterly.
- E. All revenue collections will be consolidated under the Finance Department (or Chief Financial Officer) and be audited at least annually.
- F. The city will maintain an internal control system that safeguard assets and provide reasonable assurances (e.g., noting any changes in finance statements) for the proper recording of the financial transactions of the city.
- G. The city shall establish accounting procedures to ensure that moneys deposited in the general government capital improvement fund from grants, loans or any other dedicated funding source are accounted for and expended in a manner consistent with the terms and conditions of the legislation or contractual agreements governing such funding sources.
- H.

IX. Fund Balance Program

The term fund balance is used to describe the net assets or equity of a governmental fund. The fund balance is intended to serve as a measure of the financial resources available in that fund. GAAP distinguishes five types of fund balance, nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable fund balance is restricted basically because of the form.

Restricted fund balance has external limitations on use.

Committed fund balance is city council designations made before the end of the fiscal year.

Assigned fund balance is city council designations for the intended use.

Unassigned is the total fund balance in excess of nonspendable, restricted, committed, and assigned.

- A. Nonspendable and Restricted Fund Balance – Fund balance reserves indicates that some of the fund net assets are not available for discretionary appropriations and expenditures. Generally, this is due to a legal or contractual commitment to an outside entity. It does not include tentative plans of management or council.
- B. Committed Fund Balance – City Council may commit a portion of fund balance for specific uses, as long as it is done by the year end. Committed fund balances are considered as reserved.
- C. Unassigned Fund Balance – Unassigned fund balance is available for appropriation. City Council may either assign a portion of fund balance to indicate tentative plans of use or assign a portion for contingencies. Fund Balance that is assigned is considered unreserved.
 - 1) **Unreserved – Assigned Fund Balance**
 - a) **Assigned Fund Balance-Contingency**

To help maintain services during short periods or economic decline and to meet emergency conditions, in addition to any other restricted or committed Fund Balance amounts, the budget shall provide for a contingency designation equivalent to 180 days of estimated annual operating revenues in all governmental type funds. The contingency shall also be exclusive of all fund balance types not anticipated to be readily available for use in emergencies. The contingency is established to provide for nonrecurring unanticipated expenditures.
 - b) **Committed/Assigned Fund Balance – Other Council Designations** Council may at its discretion designate any portion of available unassigned fund balance as long as the remaining fund balance allows for unreserved unassigned fund balance to be maintained at no less than 10 percent of regular general fund annual operating revenues.
 - 2) **Unreserved – Unassigned Fund Balance**

At a minimum, maintain unreserved, unassigned fund balance in the general fund of no less than 10 percent of regular general fund annual operating revenues. The calculated unreserved, unassigned fund balance shall be exclusive of all other fund balance components not anticipated to be readily available for use in emergencies and contingencies.

X. Depository/Investment Policy

The city's investment policy is in conformance with all Federal, State and Local governing

legislation, the Government Finance Officers Association (GFOA) best practices and other legal requirements, and applies to the investment of all funds, excluding the investment of employee's retirement funds.

- A. Except for funds in certain restricted and special funds, the city will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration.
- B. The city will participate in the South Carolina State Local Government Investment Pool (LGIP) to acquire maximum returns on investments by pooling available funds with funds from other political subdivisions through the South Carolina Treasurers Office as permitted by South Carolina State Statute.
- C. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
- D. All investments are authorized by City Council and are consistent with GFOA policies and statements.
- E. Current operating funds (30-day demand deposits) will be maintained in interest bearing checking accounts.
- F. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonable anticipated.
- G. Reserves and funds not required for the maintenance of a positive cash flow position within the next 30 days (time deposits held in savings accounts or as Certificates of Deposits) will be maintained in accounts bearing the highest interest rates available to the city, provided that such accounts are secured from risk as provided by law. Where practicable, such accounts will be structured to ensure availability of funds without incurring unnecessary penalties upon withdrawal.
- H. Full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit.
- I. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.
- J. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.
- K. The City Administrator or his/her designee is authorized with managing the investment portfolio.
- L. A list will be maintained by the City's Finance Department of all financial institutions and depositories authorized to provide investment services for the city.
- M. All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:
 - Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.

- Proof of Financial Industry Regulatory Authority (FINRA) certification (not applicable to Certificate of Deposit counterparties).
- Proof of state registration.
- Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties).
- Certification of having read and understood and agreeing to comply with the city's investment policy.
- Evidence of adequate insurance coverage.

ARTICLE VI

Section 1.

All orders, resolutions, and parts thereof in conflict herewith are to the extent of that conflict hereby repealed. This Ordinance shall take effect and be in full force upon adoption by the City Council.

SECTION 2.

That the prepared budget and the estimated revenue for the payment of same are hereby adopted and is made part hereof as fully as if incorporated herein and known as current fiscal year adopted budget document;

SECTION 3.

That the City Council shall administer this budget and City Administrator and/or Finance Director shall authorize the transfer of funds within funds and departments of the City and lease purchases deemed necessary and appropriate:

SECTION 4.

That the City has complied with the S.C. Code 6-1-80 which requires that a municipality shall provide notice to the public by advertising the public hearing before the adoption of its budget for the next fiscal year in at least one South Carolina paper of general circulation in the area;

DONE AND RATIFIED in council duly assembled this _____ day of _____ 2022.

By: _____
 Danny Edwards, Mayor

(SEAL)

ATTEST:

By: _____

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Second Reading: _____

STATE OF SOUTH CAROLINA
CITY OF WALHALLA
BUDGET PROVISOS FOR FISCAL YEAR 2023-2024
ORDINANCE 2023-13

Section 1

The fund appropriations made herein shall not be exceeded without proper authority or amendment by Walhalla City Council.

Section 2

The Finance Director/City Clerk of Walhalla City shall prepare such separate records and books of account as may be required by the United States Government or any of its agencies or by the State of South Carolina or any of its agencies, reflecting the receipt and disposition of all funds.

Section 3

All purchasing and contracting for the acquisition of goods and services for City purposes shall be in accordance with procedures outlined in the City Procurement Ordinance 2019-15.

Section 4

No bills or claims against Walhalla City shall be approved for payment and no check will be issued for same unless such bills or claims are properly itemized showing the goods purchased or services rendered, dated as of the date of delivery of said goods and/or services and signed by the person receiving said goods or services.

Section 5

No officer, elected official, or employee of Walhalla City shall furnish any services or sell any materials or supplies to the City for pay, except upon open quote or bid in accordance with the City Procurement Ordinance.

Section 6

For any equipment, vehicle, or any other item that is approved in the budget as a replacement for existing items, the item being replaced will be relinquished to the Procurement Director for disposal or reassignment.

Section 7

Allocation of proceeds from sale or disposal of Vehicles/Equipment shall be deposited into the Capital Improvement Fund. All other proceeds from the sale or disposal of surplus supplies and property shall be deposited into the City's general fund.

Walhalla, South Carolina
STAFFING BY DEPARTMENT AND STATUS
2023-2024 Budget

Full Time

Department	FY20	FY21	FY 22	FY 23	FY 24 Requested	FY 24 Recommended
Administration (510)	3	3	2	2	5	4
Community Development (511)		0	2	2	3	2
Police (520)	13	13	14	17	18	17
Street (530)	12	13	14	13	13	13
Fire (540)	8	8	8	11	14	11
Recreation (550)	3	3	4	4	4	4
Court (558)	1	1	1	1	1	1
Water Crew (560)	10	10	12	13	16	12
Water Billing (563)	3	3	3	3	4	3
Water Plant (561)	4	4	4	4	4	4
Sewer (565)	1	1	1	1	1	1
Total	58	59	65	71	83	72

Part Time

Department	FY20	FY21	FY 22	FY 23	FY 24 Requested	FY 24 Recommended
Administration (510)	0	0	0	0	0	0
Community Development (511)	0	0	0	0	2	0
Police (520)	0	0	0	0	0	0
Street (530)	2	2	1	0	0	0
Fire (540)	3	7	7	0	0	0
Recreation (550)	0	0	0	0	3	3
Court (558)	0	0	1	1	1	1
Water Crew (560)	0	0	0	0	0	0
Water Billing (563)	0	0	0	0	0	0
Water Plant (561)	3	3	3	3	3	3
Sewer (565)	0	0	0	0	0	0
Total Part time	8	12	12	4	9	7

ACCOUNT and FUND BALANCES AS OF 4/3/2023

First Citizens Bank:	Cash Balance	
Main Operating #5001	\$ 679,052.01	
Credit/Debit Card #5401	\$ 3,692,105.43	
Westminster Line #4561	\$ 598,103.15	
Hospitality #7601	\$ 633,515.14	
Greenway #9425	\$ 579,262.57	
ARP	\$ 775,315.25	
Stumphouse #9046	\$ -	
CD West View Cemetary #1586	\$ 3,393.27	
CD #9586	\$ 13,336.14	
CD #1386	\$ 17,299.59	
CD #0986	\$ 8,984.44	
Oconee Federal Savings & Loan:		
Savings (UDAG) #0620	\$ 257,597.74	
CD #2910	\$ 33,321.02	
Local Gov't Investment Pool:		
Acct #1874	\$ 1,431,991.88	
Acct #1109 (UDAG)	\$ 160,495.06	\$ 1,923,025.87
Total Cash	\$ 8,883,772.69	
Assigned/Restricted Funds (Table 1)	\$ 6,023,697.65	
Operating Contingency (180 days cash)	\$ 1,448,988.00	
Total Unassigned Balance	\$ 1,411,087.04	

Table 1. Assigned/Restricted Funds

General Fund Reserve	\$ 100,000.00	fuel contingency
Capitla Improvement Fund	\$ 310,877.67	
Stumphouse Park Fund	\$ 821,333.75	
Cemetary Fund	\$ 3,393.27	
ARP Fund	\$ 775,315.25	
Hospitality Fund	\$ 633,515.14	
Greenway Fund	\$ 579,262.57	
Water Sewer	XXXXXXXXXXXXXXXXXXXX	
a) Depreciation	\$ 600,000.00	
b) Contingency	\$ 1,000,000.00	
c) O&M	\$ -	annual budget
d) Revenue	\$ -	Credit debit acct
e) Debt Service	\$ 1,200,000.00	
TOTAL	\$ 6,023,697.65	

**Walhalla, South Carolina
Debt Coverage
2023-2024 Budget**

Operating Revenue	
Water Revenue	4,584,000.00
Sewer Revenue	192,747.00
Total Utility Revenue	4,776,747.00
Operating Expenses	
Water Crew	1,694,019.00
Water Plant	812,713.00
Water Billing	488,108.00
Sewer	192,747.00
Total Operating Expenses	3,187,587.00
Operating Income	1,589,160.00
Debt Service	1,200,000.00
Approximate Coverage	1.32

Revenues

General Fund	\$5,750,963.00
Water	\$4,929,340.00
Sewer	\$192,747.00
Hospitately	\$290,000.00
Total Revenues	\$11,163,050.00

Expenditures

General Fund Total	\$5,750,963.00
<i>Parks and Recreation</i>	<i>\$492,233.00</i>
<i>General Properties</i>	<i>\$888,809.00</i>
<i>Court</i>	<i>\$72,488.00</i>
<i>Street Department</i>	<i>\$1,221,225.00</i>
<i>Fire</i>	<i>\$854,834.00</i>
<i>Community Development</i>	<i>\$207,784.00</i>
<i>Administration</i>	<i>\$486,656.00</i>
<i>Police</i>	<i>\$1,526,934.00</i>
Hospitality Total	\$391,500.00
Water Total	\$4,929,340.00
<i>Water Billing</i>	<i>\$488,108.00</i>
<i>Water Crew</i>	<i>\$2,318,019.00</i>
<i>Water Plant</i>	<i>\$2,123,213.00</i>
Sewer Total	\$192,747.00
Total Expenditures	\$11,264,550.00

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Walhalla, South Carolina
REVENUES
2023-2024 Budget

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Requested	FY 2024 Reccommended
Taxes	797,847.92	833,084.66	873,113.05	888,883.88	896,467.36	821,504.91	906,500.00	911,500.00
Fees	635,316.30	1,218,214.85	1,466,902.48	1,064,772.86	1,469,382.00	728,270.42	1,555,100.00	1,612,238.00
Licenses	211,431.14	201,829.37	188,875.66	227,546.07	261,000.00	216,900.03	250,100.00	250,100.00
Intergovernmental	310,000.00	333,600.00	330,000.00	370,000.00	1,310,000.00	1,260,000.00	1,421,334.00	1,421,334.00
Fines and Assessments	39,877.71	49,255.93	55,127.53	36,956.80	70,300.00	30,866.27	55,500.00	55,500.00
Grants	-	285,000.00	3,748.00	717,835.50	823,835.50	7,243.00	50,000.00	50,000.00
Misc	301,409.06	107,795.00	77,921.76	130,960.55	126,190.85	1,193,978.38	126,291.00	126,291.00
Transfer other Funds	-	688,000.00	1,205,726.00	1,113,179.09	1,514,794.86	-	842,000.00	1,324,000.00
Other funding sources	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND	2,295,882.13	3,716,779.81	4,201,414.48	4,550,134.75	6,471,970.57	4,258,763.01	5,206,825.00	5,750,963.00
Water	2,188,487.59	3,674,767.99	4,263,359.47	4,196,407.42	7,581,432.70	3,238,820.74	4,948,000.00	4,929,340.00
Sewer	447,085.79	744,309.56	862,384.00	852,297.47	1,572,028.69	798,413.36	192,747.00	192,747.00
TOTAL ENTERPRISE FUNDS	2,635,573.38	4,419,077.55	5,125,743.47	5,048,704.89	9,153,461.39	4,037,234.10	5,140,747.00	5,122,087.00
American Rescue	-	-	-	1,113,179.09	3,587,259.00		2,474,080.00	2,474,080.00
Greenway	-	-	-	642,374.57	500,000.00		486,002.00	486,002.00
Hospitality	131,017.39	276,829.00	270,850.14	270,057.78	285,000.00	193,601.50	290,000.00	290,000.00
DDC								
TOTAL OTHER FUNDS	131,017.39	276,829.00	270,850.14	2,025,611.44	4,372,259.00	193,601.50	3,250,082.00	3,250,082.00

Walhalla, South Carolina
EXPENDITURES
2023-2024 Budget

Department/Fund	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY2023 YTD	FY2024 Requested	FY 2024 Recommened
Administration	288,504.54	306,304.97	310,993.13	385,659.95	639,436.21	373,789.51	531,649.00	486,656.00
Community Development	-	-	-	-	135,425.00	48,902.94	232,941.00	207,784.00
Police	817,964.23	960,512.60	1,141,013.42	1,238,700.08	1,371,050.73	974,701.02	1,582,938.00	1,526,934.00
Public Works	892,595.55	1,366,489.12	1,082,315.46	1,212,526.50	1,924,234.63	766,094.59	1,277,925.00	1,221,225.00
Fire	510,099.79	535,848.15	743,189.14	783,688.73	826,202.07	571,159.33	1,065,240.00	854,834.00
Recreation	412,947.01	348,254.16	346,934.56	382,262.94	486,913.21	292,518.23	505,164.00	492,233.00
Court	45,221.58	45,120.72	64,219.67	71,813.45	76,936.53	56,422.26	80,104.00	72,488.00
Properties	94,944.12	42,042.84	50,866.19	47,760.61	1,019,300.00	178,067.77	888,809.00	888,809.00
TOTAL GENERAL FUND	3,062,276.82	3,604,572.56	3,739,531.57	4,122,412.26	6,479,498.38	3,261,655.65	6,164,770.00	5,750,963.00
Hospitality Fund	146,125.67	252,804.94	114,512.53	150,918.93	368,000.00	193,601.50	290,000.00	290,000.00
American Rescue Fund	-	-	-	329,645.00	3,920,038.59			
Greenway Fund	-	-	-	17,685.00	984,000.00			
DDC								
TOTAL OTHER FUND	146,125.67	252,804.94	114,512.53	498,248.93	5,272,038.59			
Water Crew	1,258,371.71	1,296,411.81	921,197.21	1,420,541.08	4,959,801.28	1,055,526.55	2,580,428.00	2,318,019.00
Water Billing	217,194.07	295,491.07	1,001,787.40	259,095.30	304,101.62	194,962.35	532,327.00	488,108.00
Water Plant	2,397,192.80	2,317,760.02	1,712,794.92	1,997,074.22	2,317,529.97	1,882,397.81	2,116,277.00	2,123,213.00
Sewer	1,318,791.73	772,632.43	1,675,690.08	925,366.38	1,572,028.69	899,757.10	182,747.00	192,747.00
TOTAL ENTERPRISE FUND	5,191,550.31	4,682,295.33	5,311,469.61	4,602,076.98	9,153,461.56	4,032,643.81	5,411,779.00	5,122,087.00
Contingency	-	-	-	-	25,000.00			
Depreciation	-	-	-	-	-			
Capital Improvement	-	-	-	-	102,000.00	352,517.82	846,100.00	93,000.00
TOTAL CONTRIBUTION FUND	-	-	-	-	127,000.00	352,517.82	846,100.00	93,000.00

Walhalla, South Carolina
GENERAL REVENUES
2023-2024 Budget

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Requested	FY 2024 Recommended
Property Taxes	511,843.88	534,752.36	581,787.87	570,000.00	613,221.84	620,000.00	620,000.00
Delinquent Taxes	23,123.52	44,053.28	31,588.80	25,000.00	17,410.68	20,000.00	20,000.00
Homestead Exemption	62,646.00	57,987.72	57,365.28	60,000.00	-	58,000.00	58,000.00
Merchants Inventory Refund	9,040.00	9,040.48	9,040.96	9,000.00	6,780.72	9,000.00	9,000.00
Vehicle Property Tax	115,350.87	120,277.87	127,875.26	118,000.00	99,739.83	120,000.00	125,000.00
Brokers Premium				-	11,271.39	10,000.00	10,000.00
Business License	447,843.57	543,845.88	501,557.03	455,000.00	47,958.71	500,000.00	500,000.00
Building Permits	500.00	-	-	-	-	47,000.00	47,000.00
Accommodations Tax Rebate	10,007.58	3,989.99	8,208.40	5,500.00	8,700.09	5,500.00	5,500.00
SC Tax Rebate Aid	101,072.81	103,011.35	92,253.31	105,467.36	71,572.98	70,000.00	70,000.00
Accommodations Tax	-	-	4,951.86	3,500.00	4,078.77	4,000.00	4,000.00
Oconee County Fire Contract	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	550,000.00	550,000.00
Blue Ridge Electric	3,631.13	5,551.13	4,308.42	5,000.00	4,365.63	4,300.00	4,300.00
Duke Power	132,366.93	120,826.23	174,059.20	180,000.00	137,723.75	170,000.00	170,000.00
Fort Hill Nat. Gas	52,061.07	48,540.37	55,802.11	59,000.00	58,995.72	59,000.00	59,000.00
SC Housing Authority	4,362.85	4,934.00	7,494.83	5,000.00	8,132.19	8,000.00	8,000.00
Bell South/ AT&T	4,102.69	3,742.84	3,134.55	5,000.00	2,203.06	3,500.00	3,500.00
Northland Cable	5,304.70	5,281.09	5,642.65	7,000.00	5,479.68	5,300.00	5,300.00
Zoning Permits	1,355.00	1,775.00	3,964.00	4,500.00	3,251.00	5,800.00	5,800.00
Sanitation Fees	670,905.00	624,460.40	478,971.20	471,797.00	328,831.00	475,000.00	509,540.00
Recycling Revenue	2,115.28	4,591.23	1,821.69	4,975.00	-	-	-
Outside City Sanitation	-	95,923.75	336,731.75	333,110.00	231,246.40	335,000.00	357,598.00
Out of City Fees Recreation	20,034.00	16,289.94	24,615.00	25,000.00	16,950.00	30,000.00	30,000.00
Sponsorships Recreation	3,650.00	2,100.00	5,150.00	10,000.00	1,750.00	5,000.00	5,000.00
Oconee County Recreation Donation	30,000.00	30,000.00	30,000.00	50,000.00	-	50,000.00	50,000.00
Uniforms Recreation	22,470.00	20,325.00	28,961.00	28,000.00	17,490.00	28,000.00	28,000.00
Ins. Participants Recreation	300.00	127.00	30,408.00	300.00	90.00	300.00	300.00
In City Fees Recreation	2,410.00	1,935.00	2,610.00	2,500.00	1,380.00	3,000.00	3,000.00
Pictures Recreation	2,000.00	-	-	1,200.00	-	-	-
Tennis-Gym-Ball Rental			250.00				
Tunnel Gate	29,107.00	124,906.28	56,372.12	95,000.00	50,808.56	95,000.00	95,000.00
Tunnel Shelter Rental	625.00	225.00	650.00	1,000.00	100.00	500.00	500.00
Depot Rental	14,900.00	26,445.00	32,600.00	27,000.00	24,850.00	27,000.00	27,000.00
Old St Johns Rental			1,200.00		200.00	250.00	250.00
Tunnel/DNR	3,600.00	-	1,000,000.00	960,000.00	960,000.00	821,334.00	821,334.00
Traffic Fines	47,822.93	55,127.53	43,527.27	67,300.00	30,162.61	55,000.00	55,000.00
Fines & Assessments	-	-	200.00	-	379.66	-	-
SC Collection Cost	1,433.00	-	951.40	3,000.00	324.00	500.00	500.00
SRO Walhalla	67,530.00	70,047.90	70,047.90	74,990.85	37,495.42	74,991.00	74,991.00
Local Option Disbursement			3,000.00		3,000.00	3,000.00	3,000.00
Sale of Capital Assets			-				
Donations					25,000.00		
Property Rental (Bensons)	1,200.00	1,200.00	1,200.00	1,200.00	-	1,200.00	1,200.00
C Fund	285,000.00	3,748.00		717,835.50	-	-	-
Misc. Income	38,941.00	6,673.86	60,000.00	50,000.00	1,156,390.96	50,000.00	50,000.00
Grants			238,352.69	106,000.00	7,243.00	50,000.00	50,000.00
Interest Income	124.00	-	4.00	-	-	-	-
Copy/Report Fees	-	-	-	-	92.00	100.00	100.00
Transfer From Water (030)	521,000.00	420,000.00	-	600,000.00	-	600,000.00	600,000.00
Transfer from Fund Balance	167,000.00	626,726.00	-	-	-	-	-
Fire Cost Recovery	-	3,953.00	-	10,000.00	3,564.75	3,500.00	3,500.00
Transfer from Hospitality (029)	-	159,000.00	-	239,491.27	-	242,000.00	242,000.00
Transfer from American Rescue (028)			216,348.00	675,303.59	-	-	482,000.00
General Fund Total	3,716,779.81	4,201,414.48	4,633,006.55	6,471,970.57	4,298,234.40	5,220,075.00	5,764,213.00

Walhalla, South Carolina
WATER REVENUES
2023-2024 Budget

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Requested	FY 2024 Recommended
Water Sales	3,464,857.00	3,631,093.85	3,890,164.73	4,038,697.70	2,954,636.86	4,300,000.00	4,300,000.00
Water Tap Fees	112,531.00	52,200.00	212,376.50	120,000.00	126,570.00	120,000.00	120,000.00
Sale of Materials							
Charges for Damages		-	-	1,500.00	-	1,500.00	1,500.00
Fire hydrant Meters	304.32	240.00	120.00	500.00		500.00	500.00
Set up charges	100.00	175.00	1,235.00	15,000.00	18,545.00	15,000.00	15,000.00
Service Charges		-	-	3,000.00	-	3,000.00	3,000.00
Water Penalties	68,673.63	78,455.76	88,559.18	80,000.00	74,794.00	80,000.00	80,000.00
Re Connect Fees		3,605.00	26,580.00	40,000.00	29,080.00	40,000.00	30,000.00
Fire Sprinklers		2,424.60	8,234.90	10,000.00	4,233.50	10,000.00	6,000.00
Miscellaneous Income		-		-		-	-
Telecommunications	28,302.04	25,174.26	26,181.23	28,000.00	30,961.38	28,000.00	28,000.00
Westminster Walhalla Water Line Connection Grant		-					
American Rescue		-	-	3,244,735.00		350,000.00	345,340.00
Water Reserve Fund		469,991.00		-		-	-
Water Total	3,674,767.99	4,263,359.47	4,253,451.54	7,581,432.70	3,238,820.74	4,948,000.00	4,929,340.00

Walhalla, South Carolina
SEWER REVENUES
2023-2024 Budget

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Requested	FY 2024 Recommended
Sewer Fees	691,232.52	688,591.98	901,606.77	1,194,101.50	769,317.96	182,747.00	182,747.00
West Union Fees	53,077.04	39,793.70	46,453.73	35,000.00	29,095.40		
Sewer Tap	-	-		-		10,000.00	10,000.00
Summer Sewer Fees	-	-	25.00	500.00			
Sewer fund balance OJSA Grant	-	103,884.00	-	290,595.00			
Transfer from water	-	13,500.00	-	51,832.19			
Transfer from fund balance			-				
Sewer Total	744,309.56	862,384.00	948,085.50	1,572,028.69	798,413.36	192,747.00	192,747.00

Walhalla, South Carolina
AMERICAN RESCUE FUND REVENUE
2023-2024 Budget

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Requested	FY 2024 Recommended
ARP Income			1,113,179.09	3,587,259.00	1,113,179.09	2,474,080.00	2,474,080.00

Walhalla, South Carolina
AMERICAN RESCUE FUND EXPENDITURES
2023-2024 Budget

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Requested	FY 2024 Recommended
Transfer to General			216,348.00	675,303.59	60,000.00		482,000.00
Transfer to Water			88,297.00	3,244,735.00		350,000.00	345,340.00
Transfer to Sewer							
Transfer to Other			25,000.00		8,218.84		
Waterline Improvement D/B						2,474,080.00	2,474,080.00
Total	-	-	329,645.00	3,920,038.59	68,218.84	2,824,080.00	3,301,420.00
FUND BALANCE TOTAL			783,534.09		1,828,494.34		1,001,154.34

Walhalla, South Carolina
CONTINGENCY FUND
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Requested	FY 2024 Recommended
Initial Fund Designation				1,000,000.00	-			
Contributions- Water Revenue				-	60,000.00	45,000.00	60,000.00	60,000.00
Contributions- Sewer Revenue							31,417.00	29,212.00
Contributions- Rebate							206,595.00	206,595.00
Total Contributions to Fund	-	-	-	1,000,000.00	60,000.00	45,000.00	298,012.00	295,807.00
Contingency Expenses Water				-	25,000.00			
Contingency Expenses Sewer								
Total Contingency	-	-	-	-	25,000.00	-	-	-
FUND BALANCE TOTAL	-	-	-	1,000,000.00	1,035,000.00	1,045,000.00	1,343,012.00	1,340,807.00

Walhalla, South Carolina
DEPRECIATION FUND
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Requested	FY 2024 Recommended
Initial Fund Designation			600,000.00	-			
Contributions			-	50,000.00	37,500.00	50,000.00	50,000.00
Total Contributions to Fund	-	-	600,000.00	50,000.00	37,500.00	50,000.00	50,000.00
Depreciation -Water			-				
Depreciation -Sewer			-				
			-				
			-				
Total Depreciation	-	-	-	-	-	-	-
FUND BALANCE TOTAL	-	-	600,000.00	650,000.00	637,500.00		700,000.00

Walhalla, South Carolina
CAPITAL IMPROVEMENT FUND
2023-2024 Budget

Item	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Requested	FY 2024 Recommended
Initial Fund Designation			200,000.00	200,000.00		
Contribution			80,000.00	60,000.00	80,000.00	80,000.00
Sale of Surplus Property				11,122.44	20,000.00	20,000.00
Misc/Insurance				190,573.83		
Total Contributions to Fund			280,000.00	461,696.27	100,000.00	100,000.00
Capital -General- Other			-			
Capital-General-Police			-	142,041.00	300,000.00	-
Capital-General-Tunnel			-		-	-
Capital- General- PW			-	151,439.89	262,600.00	13,000.00
Capital- General- Fire			90,000.00	50,545.10	17,000.00	17,000.00
Capital -General- Rec			12,000.00	8,491.83		
Capital- Utilities- Water					193,000.00	63,000.00
Capital- Utilities- Sewer					73,500.00	
Total Capital			102,000.00	352,517.82	846,100.00	93,000.00
FUND BALANCE TOTAL			178,000.00	109,178.45		116,178.45

Walhalla, South Carolina
HOSPITALITY FUND REVENUE (029)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Requested	FY 2024 Recommended
Hospitality Revenue	276,829.00	270,850.14	297,472.89	285,000.00	193,601.50	290,000.00	290,000.00

Walhalla, South Carolina
HOSPITALITY FUND EXPENDITURE (029)
2022-2023 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Requested	FY 2024 Recommended
Personnel Services							
Salaries Wages				46,500.00			
Contract Labor				-			
Retirement				7,700.40			
FICA				3,557.25			
Workers Comp.				567.30			
Health Insurance				6,166.32			
Christmas Bonus							
Personnel Services			-	64,491.27		-	-
Other Services							
Advertising	10,658.05	6,791.19	11,000.00	6,000.00	10,307.12	10,000.00	10,000.00
Capital Expenditures			-				
Swimming Pool			10,151.61	4,000.00			
Bank Service Charges	2,700.00	670.60					
Promotions			-				
Chamber of Commerce	10,000.00		763.14		-		
WCA	36,361.40	25,000.00	30,000.00	40,000.00	40,000.00	45,000.00	45,000.00
Aid to Non-profits	8,500.00	8,500.00	7,750.00	13,500.00	13,500.00	46,700.00	29,500.00
Miscellaneous Expenditures	184,585.49	73,550.74	59,674.27		13,824.59		
Office Supplies							
Computer Services							
Decorations							
Postage							
Materials and Supplies							
Janitorial Supplies							
Travel							
Training							
Ads							
Events						20,000.00	20,000.00
Dues							
Transfer to Main Street			56,415.56	65,008.73	85,714.93	72,000.00	45,000.00
Transfer to General Fund				239,491.27	-	242,000.00	242,000.00
Other Services	252,804.94	114,512.53	175,754.58	368,000.00	163,346.64	435,700.00	391,500.00
Total Hospitality	252,804.94	114,512.53	175,754.58	368,000.00	163,346.64	435,700.00	391,500.00
FUND BALANCE TOTAL					633,515.14	487,815.14	532,015.14

Walhalla, South Carolina
034 GREENWAY (570)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 23 YTD	FY 24 Request	FY 24 Reccommended
Greenway Grant			642,374.57	500,000.00	-	486,002.00	486,002.00

Walhalla, South Carolina
034 GREENWAY (570)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 23 YTD	FY 24 Request	FY 24 Reccommended
Advertising			-				
Engineering			14,680.00				
Construction				984,000.00	25,520.00	972,003.00	972,003.00
Bank			5.00				
Miscellenous			3,000.00		9,000.00		
Total			17,685.00	984,000.00	34,520.00	972,003.00	972,003.00
FUND BALANCE TOTAL			624,689.57	140,689.57	590,169.57	104,168.57	104,168.57

Walhalla, South Carolina
WALHALLA DOWNTOWN DEVELOPMENT CORP
2023-2024 Budget

Item	CY 19 Actual	CY 20 Actual	CY 21 Actual	CY 22 Actual
City of Walhalla	10,000.00	11,984.00	18,000.00	25,000.00
Individ, Business Contributions	0.00	0.00	0.00	202.46
Small Business Retention Grant	0.00	16,600.00	0.00	0.00
Diversity & Inclusion Committee	0.00	0.00	1,000.00	0.00
Art Walk Sponsorship	0.00	0.00	1,525.00	0.00
Cruise In Income	0.00	564.00	1,200.00	0.00
Event Sponsor	0.00	4,200.00	0.00	0.00
Farmers Market	0.00	217.55	0.00	0.00
Festival Spot	0.00	0.00	25.00	0.00
Grants Received	0.00	6,700.00	4,000.00	0.00
Kitwah	0.00	0.00	600.00	0.00
Mothers Day Brunch	0.00	0.00	3,030.00	0.00
T-Shirt Sales	0.00	1,481.52	0.00	0.00
Sponsorships, Events & Sales - Other	0.00	42.93	4,170.10	0.00
Trails Donation				10,922.33
Total Revenue	10,000.00	41,790.00	33,550.10	36,124.79

Walhalla, South Carolina
WALHALLA DOWNTOWN DEVELOPMENT CORP
2022-2023 Budget

Item	CY 19 Actual	CY 20 Actual	CY 21 Actual	CY 22 Actual
Registration Fee	0.00	0.00	51.25	51.85
Contracts	0.00	0.00	0.00	0.00
D&I	0.00	0.00	900.07	99.93
Façade Grants	8,225.00	10180.75	16186.27	13230.00
Signs	0.00	0.00	0.00	0.00
Trashcans	0.00	0.00	0.00	0.00
County Grant	0.00	0.00	6613.81	0.00
Cruise In	0.00	1904.80	0.00	0.00
Farmers Markert	0.00	709.00	0.00	0.00
Independence Eve	0.00		2041.48	0.00
Summer Nights	0.00	200.00	0.00	0.00
T-Shirts	0.00	1230.00	0.00	0.00
Events & Fundraising Other	0.00	0.00	14657.01	0.00
Bank Service	10.00	10.00	0.00	0.00
Postage	0.00	82.50	0.00	0.00
Supplies	0.00	0.00	0.00	0.00
Small Bus Retention Grant	0.00	19500.00	0.00	0.00
Trails Expense				4326.90
Total Expenditures	8235.00	33817.05	40449.89	17708.68

Walhalla, South Carolina
01 ADMINISTRATION (510)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
Salaries Wages	110,768.61	120,947.33	224,981.64	142,421.76	107,513.08	161,649.00	130,449.00
Contract Labor	8,646.92	22,331.80	2,589.46	-			
Retirement	15,243.00	17,415.31	36,180.77	23,585.04	17,900.69	30,002.00	24,211.00
FICA	8,444.98	9,249.42	17,194.56	10,895.26	8,185.53	12,366.00	9,979.00
Workers Comp.		807.00	2,626.72	1,137.08	995.00	1,959.00	1,887.00
Health Insurance	14,856.54	6,557.36	14,199.56	12,332.64	8,544.78	17,738.00	14,804.00
Christmas Bonus		757.99	974.54	974.54	703.84	750.00	750.00
Personnel Services Total	157,960.05	178,066.21	298,747.25	191,346.32	143,842.92	224,464.00	182,080.00
Interfund Transfer			88,297.00				
Interfund Transfer Total			88,297.00				
Materials & Supplies							
Office Supplies	1,473.37	1,918.61	1,723.75	2,000.00	1,528.33	2,000.00	2,000.00
Postage	200.00	275.00	28.42	250.00	-	250.00	250.00
Gas & Oil	437.37	74.05	2,106.93	1,000.00	1,051.15	1,000.00	1,000.00
Materials and Supplies	2,153.56	4,825.96	697.44	2,500.00		2,500.00	2,500.00
Health Supplies			-				
Materials & Supplies Total	4,264.30	7,093.62	4,556.54	5,750.00	2,579.48	5,750.00	5,750.00
Other Services							
Buildings							
Animal Shelter							
Surety Bonds			470.00	785.00	1,125.00	785.00	785.00
Janitorial Services & Supplies				400.00	-	400.00	400.00
Dues & Licenses	6,097.97	4,036.09	3,007.76	5,000.00	4,242.13	5,000.00	5,000.00
Travel	45.82	-	1,309.64	2,500.00	1,413.89	2,500.00	2,500.00
Training	120.00	275.00	769.16	6,000.00	380.00	6,000.00	6,000.00
Vehicle Parts & Repairs			1,030.15	500.00	-	500.00	500.00
Electricity							
Telephone	1,399.00	3,062.41	3,266.67	2,500.00	979.00	2,500.00	1,800.00
Equipment Maintenance			823.21	3,527.81	225.00	3,600.00	3,091.00
Leases & Service Contracts			597.94	253,250.00	145,004.33	114,000.00	114,000.00
Building Maintenance			119.47				
Cell Phones			339.76	450.00	585.79	450.00	650.00
Advertising	1,837.66	1,972.03	1,794.40	700.00	365.50	700.00	700.00
Legal Fees	10,565.00	11,610.00	23,843.50	12,000.00	6,000.00	12,000.00	12,000.00
Audit Fees	36,535.00	15,057.50	32,335.00	15,000.00	15,000.00	15,000.00	15,000.00
Engineering Fees		200.00		-		-	-
Property Fees				2,200.00	5,879.91	2,200.00	2,200.00
Administration Cost			23.21				
Tort/Liability	4,364.00	15,918.50	19,427.17	20,000.00	19,724.00	20,000.00	20,000.00
Property Ins.	1,386.00	522.00	330.50	-		-	-
Vehicle Insurance	280.00	284.50	880.50	900.00	759.00	900.00	900.00
Computer Services	35,308.56	9,250.70	7,900.86	10,000.00	6,243.15	10,000.00	10,000.00
Miscellaneous Expenses	22,653.00	15,569.11	5,978.43	9,000.00	10,148.59	9,000.00	9,000.00
Tax Notices			1,572.35	1,600.00		1,600.00	1,600.00
Mayor & Council Expense	360.00	100.00	135.00	500.00	500.00	500.00	500.00
Emergency Fund	20,134.00	6,850.40	3,740.00	7,000.00	2,199.27	7,000.00	5,400.00
Bank Service Charges		5,072.06	10,792.72	7,027.08	6,592.55	5,000.00	5,000.00
Election Expense	2,994.61	1,560.00	1,463.44	1,500.00		1,800.00	1,800.00
Interest Expense		34,493.00	29,949.00				
Lease Purchases-Gen Gov wide							
Capital Improvement				80,000.00		80,000.00	80,000.00
Other Services	144,080.62	125,833.30	151,899.84	442,339.89	227,367.11	301,435.00	298,826.00
Total Administration	306,304.97	310,993.13	543,500.63	639,436.21	373,789.51	531,649.00	486,656.00

Walhalla, South Carolina
01 COMMUNITY DEVELOPMENT (511)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
Personnel Services							
Salaries Wages				85,587.84	31,874.76	142,000.00	92,000.00
Contract Labor				-			
Retirement				14,173.27	5,597.24	26,335.00	17,075.00
FICA				6,547.43	2,368.74	10,863.00	7,038.00
Workers Comp.				583.82	242.79	1,732.00	1,122.00
Health Insurance				12,332.64	3,227.58	35,511.00	30,299.00
Christmas Bonus				200.00	54.15	150.00	150.00
Personnel Services				119,425.00	43,365.26	216,591.00	147,684.00
Materials & Supplies							
Office Supplies				1,000.00	232.30	750.00	1,000.00
Postage				100.00		250.00	100.00
Gas & Oil				1,200.00	342.82	1,200.00	1,200.00
Materials and Supplies				200.00		150.00	200.00
Health Supplies				-		-	-
Materials & Supplies				2,500.00	575.12	2,350.00	2,500.00
Other Services							
Janitorial Services & Supplies				-		-	-
Dues & Licenses				1,500.00		1,500.00	1,500.00
Travel				1,000.00		750.00	1,000.00
Training				1,000.00		1,500.00	1,000.00
Vehicle Parts & Repairs				500.00		500.00	500.00
Electricity				-		-	-
Telephone				500.00		500.00	-
Equipment Maintenance				-		-	-
Leases & Service Contracts				-		-	45,000.00
Building Maintenance				-		-	-
Cell Phones				1,000.00	545.56	1,000.00	1,000.00
Advertising				500.00	54.50	750.00	500.00
Legal Fees				500.00		500.00	500.00
Tort/Liability				1,000.00	3,290.00	1,000.00	1,000.00
Property Ins.				500.00	455.50	500.00	500.00
Vehicle Insurance				1,000.00	521.00	1,000.00	600.00
Computer Services				4,000.00		4,000.00	4,000.00
Miscellaneous Expenses				500.00	96.00	500.00	500.00
Other Services				13,500.00	4,962.56	14,000.00	57,600.00
Total Administration				135,425.00	48,902.94	232,941.00	207,784.00

Walhalla, South Carolina
01 POLICE (520)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
Personnel Services							
Salaries Wages	473,343.83	574,210.73	649,054.04	761,091.55	511,520.32	868,458.00	818,458.00
Overtime	38,025.62	32,507.75	24,744.50	20,000.00	14,775.57	20,000.00	20,000.00
Retirement	104,948.79	107,335.79	117,525.06	145,453.30	104,390.85	183,480.00	172,860.00
FICA	44,823.33	45,079.99	49,855.68	58,223.50	38,970.90	66,437.00	62,612.00
Workers Comp.	-	30,634.45	31,463.16	39,062.14	26,983.61	44,839.00	42,149.00
Health Insurance	96,280.87	71,772.92	81,961.13	138,450.24	79,835.31	165,354.00	159,485.00
Christmas Bonus	1,172.89	2,307.44	1,840.81	2,200.00	2,246.91	2,300.00	2,300.00
Unemployment	-	84.80					
Reserve Officers	-	-					
Physicals	1,516.00	987.00	2,426.00	1,800.00	1,333.00	1,800.00	1,800.00
Personnel Services Total	760,111.33	864,920.87	958,870.38	1,166,280.73	780,056.47	1,352,668.00	1,279,664.00
Materials & Supplies							
Surety Bonds	-	-					
Polygraph Testing	-	-		3,500.00	250.00	3,500.00	3,500.00
Office Supplies	3,244.91	4,161.92	11,305.30	4,000.00	2,628.02	4,000.00	4,000.00
Postage	189.71	124.30	178.53	200.00	117.79	200.00	200.00
Tires	8,344.17	2,846.79	1,694.00	4,000.00	2,366.31	5,000.00	5,000.00
Gas & Oil	35,364.55	38,989.21	47,378.71	35,700.00	42,243.20	45,700.00	45,700.00
Materials and Supplies	5,667.43	3,239.09	3,101.90	3,500.00	2,910.20	4,000.00	4,000.00
Janitorial Supplies	2,369.83	3,728.08	3,334.06	3,500.00	3,865.17	4,000.00	4,000.00
Health Supplies	177.92	168.00	1,414.43	600.00	490.88	600.00	600.00
Materials & Supplies Total	55,358.52	53,257.39	68,406.93	55,000.00	54,871.57	67,000.00	67,000.00
Other Services							
Dues & Licenses	649.21	561.75	620.00	500.00	1,134.00	2,500.00	2,500.00
Travel	1,663.15	1,886.67	2,126.07	2,000.00	981.31	2,000.00	2,000.00
Training	4,371.39	4,843.49	4,856.11	6,000.00	4,707.91	6,000.00	6,000.00
Vehicle Repairs	16,369.09	20,354.25	11,619.84	7,000.00	12,854.99	15,000.00	15,000.00
Electricity	7,150.94	7,098.93	4,641.20	7,500.00	4,121.92	5,000.00	5,000.00
Telephone	6,455.53	7,613.95	3,862.20	3,800.00	2,896.65	3,800.00	3,800.00
Natural Gas	384.22	397.59	491.03	600.00	517.34	600.00	600.00
Leases & Services Contracts	-	55,525.29	36,194.58	25,200.00	-	25,200.00	25,200.00
Building Main.	4,949.75	7,331.26	5,947.81	5,000.00	4,091.75	5,000.00	5,000.00
Cell Phones	2,064.00	3,016.89	2,353.04	3,000.00	736.52	8,000.00	8,000.00
Radio Main.	1,765.06	1,029.23	1,588.00	1,500.00	400.70	1,500.00	1,500.00
Uniforms	11,933.54	14,371.87	10,673.03	8,000.00	11,498.39	8,000.00	8,000.00
Police Foundation	-	8,053.98	8,992.76	-	355.65		
Juvenile Detention	-	-	2,725.00	-	1,675.00	1,500.00	1,500.00
Advertising	719.06	250.38	1,336.83	2,000.00	1,295.53	2,000.00	2,000.00
Administration Cost	-	-			85.00		
Tort/Liability	22,670.00	36,233.99	43,605.80	45,000.00	61,137.00	45,000.00	62,000.00
Property Ins.	2,038.00	2,077.00	1,830.00	2,170.00	1,652.00	2,170.00	2,170.00
Vehicle Insurance	9,592.50	9,228.50	9,460.00	12,000.00	10,886.00	12,000.00	12,000.00
Computer Services	7,428.44	7,281.69	8,382.40	13,000.00	8,832.00	10,000.00	10,000.00
Canine Unit	1,488.33	1,367.45	3,988.37	3,500.00	3,576.52	4,000.00	4,000.00
Penalty	371.65	-	50.33		17.60		
Grant Match	23,861.68	-	35,580.39	2,000.00	527.88	4,000.00	4,000.00
Purchase Stolen Items/Recovery	318.92	-			-		
Other Services Total	126,244.46	188,524.16	200,924.79	149,770.00	133,981.66	163,270.00	180,270.00
Capital Outlay							
Capital Vehicle	-	34,311.00	128,996.47				
Capital- Equipment	18,798.29	-	8,999.92		5,791.32		
Capital-Miscellaneous	-	-					
Capital Outlay Total	18,798.29	34,311.00	137,996.39	-	5,791.32	-	-
Total Police	960,512.60	1,141,013.42	1,366,198.49	1,371,050.73	974,701.02	1,582,938.00	1,526,934.00

Walhalla, South Carolina
01 PUBLIC WORKS (530)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
<u>Personnel Services</u>							
Salaries Wages	390,765.14	423,811.53	464,664.57	521,634.30	296,205.30	504,514.00	504,514.00
Overtime	18,359.33	11,894.22	18,886.91	10,000.00	10,582.12	15,000.00	15,000.00
Retirement	73,803.94	65,833.90	71,372.25	86,382.64	53,517.51	93,638.00	93,638.00
FICA	37,009.22	32,404.52	36,086.06	39,905.02	22,757.42	38,595.00	38,595.00
Workers Comp.	-	21,130.28	20,562.05	37,436.61	14,643.62	26,457.00	26,457.00
Health Insurance	88,042.27	78,393.73	64,392.98	91,090.56	48,233.70	89,871.00	89,871.00
Christmas Bonus	2,096.00	2,111.52	2,138.56	2,200.00	2,100.00	2,200.00	2,200.00
Unemployment	-	858.00					
Personnel Services	610,075.90	636,437.70	678,103.38	788,649.13	448,039.67	770,275.00	770,275.00
<u>Materials and Supplies</u>							
Physicals	-	-	125.00	300.00	-	300.00	300.00
Office Supplies	337.90	55.31	520.08	1,400.00	674.07	1,400.00	1,400.00
Postage	-	-	-	50.00	-	50.00	50.00
Tires	21,317.68	22,071.06	29,783.01	33,000.00	17,899.65	33,000.00	33,000.00
Gas & Oil	72,114.30	85,554.66	110,065.09	96,000.00	93,346.26	137,000.00	137,000.00
Materials and Supplies	16,386.89	25,479.53	10,592.61	14,000.00	9,082.32	18,000.00	10,000.00
Tools	975.19	66.73	556.50	8,000.00	2,750.62	21,000.00	8,000.00
Gravel & Stone	1,980.07	575.91	1,180.71	3,000.00	-	3,000.00	3,000.00
Asphalt	525.18	-	2,400.00	3,000.00	-	3,000.00	3,000.00
Health Supplies	582.44	-	366.00	2,000.00	527.09	2,000.00	2,000.00
Materials and Supplies	114,219.65	133,803.20	155,589.00	160,750.00	124,280.01	218,750.00	197,750.00
<u>Other Services</u>							
Janitorial Supplies	146.59	353.73	-	500.00	-	1,500.00	1,500.00
Dues & Licenses	143.29	762.04	746.79	500.00	143.29	500.00	500.00
Travel	169.87	-	774.40	1,600.00	972.10	2,200.00	2,200.00
Training	115.28	-	235.00	1,200.00	370.00	1,200.00	1,200.00
Vehicle Repairs	30,551.48	46,681.59	85,757.10	34,000.00	35,508.60	45,000.00	40,000.00
Electricity	1,314.20	1,241.67	1,319.85	1,500.00	805.47	1,500.00	1,500.00
Telephone	943.78	1,170.07	1,452.29	1,000.00	1,252.22	1,500.00	1,500.00
Traffic Signals -Electricity	3,990.05	4,181.49	4,198.87	4,000.00	3,697.19	4,000.00	4,000.00
Natural Gas	2,310.83	2,224.41	2,442.50	3,000.00	1,701.47	3,000.00	3,000.00
Equipment Main.	26,047.72	17,393.28	27,931.04	27,000.00	10,929.40	27,000.00	16,000.00
Leases & Contracts	22,278.57	111,030.83	147,122.22	-	-	-	-
Building Main.	2,385.17	1,070.05	5,161.76	10,000.00	638.40	10,000.00	10,000.00
Grounds Main	9,494.13	5,224.64	9,239.34	10,000.00	9,208.48	17,000.00	10,000.00
Recycling	-	420.77	185.50	200.00	-	200.00	200.00
Cell Phones	1,321.97	980.77	1,107.28	1,200.00	689.85	1,200.00	1,200.00
Radio Main.	-	107.15	-	2,000.00	-	2,000.00	2,000.00
Uniforms	8,491.19	7,562.63	10,179.94	12,000.00	7,575.21	14,000.00	10,000.00
					-		
Advertising	1,200.10	401.74	73.00	1,300.00	150.00	1,300.00	1,300.00
Tort/Liability	5,924.00	3,662.41	3,505.56	4,000.00	4,709.00	4,800.00	4,800.00
Property Ins.	802.00	1,235.00	1,371.00	1,500.00	1,258.50	1,500.00	1,500.00
Vehicle Insurance	13,362.50	13,331.00	16,174.50	18,000.00	18,355.50	20,000.00	20,000.00
Computer Services	3,016.55	1,530.39	134.45	4,000.00	4,975.16	9,000.00	4,000.00
Penalty	55.00	127.82	-	-	-		
Grant Match	-	5,662.83	28,043.71	4,000.00	14,149.60	4,000.00	4,000.00
Miscellaneous Expense	-	-	35.00		-		
Electricity	4,605.00	5,245.71	4,577.06	5,000.00	3,446.03	5,000.00	5,000.00
Electricity-Christmas Lights	620.17	730.66	759.03	1,500.00	552.36	1,500.00	800.00
Electricity-Street Lights	52,871.82	57,014.84	55,778.20	57,000.00	40,286.38	57,000.00	57,000.00
Building & Fixed Assets	-	-	-				
Furniture & Fixtures	-	-	-				
Other Services	192,161.26	289,347.52	408,305.39	206,000.00	161,374.21	235,900.00	203,200.00
<u>Capital Outlay</u>							
Capital-Vehicle	-	-	375,874.56	-			
Capital-Equipment	25,696.14	22,727.04	12,957.06	51,000.00	32,400.70	53,000.00	50,000.00
Capital-Miscellaneous	-	-	-	-			
C-Funds Paving	424,336.17	-	-	717,835.50			
Capital	450,032.31	22,727.04	388,831.62	768,835.50	32,400.70	53,000.00	50,000.00
Total Streets and Sanitation	1,366,489.12	1,082,315.46	1,630,829.39	1,924,234.63	766,094.59	1,277,925.00	1,221,225.00

Walhalla, South Carolina
01 FIRE (540)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
Personnel Services							
Salaries Wages	231,950.72	392,622.21	390,206.02	442,601.96	296,233.82	537,371.00	453,400.00
Overtime	1,794.23	1,041.50	3,128.61	10,000.00	12,506.59	20,000.00	15,000.00
Retirement	34,815.27	61,791.18	60,903.28	84,038.80	60,365.83	112,972.00	95,069.00
FICA	20,709.52	30,096.38	29,659.97	33,859.05	23,144.49	41,109.00	34,685.00
Workers Comp.	-	17,402.61	15,530.96	17,925.38	12,632.11	21,764.00	18,363.00
Health Insurance	38,270.28	39,148.06	39,544.38	76,376.88	42,663.51	98,624.00	81,017.00
Christmas Bonus	1,191.11	1,732.51	1,624.22	2,000.00	1,326.51	1,500.00	1,500.00
Unemployment	-	-	-				
Physicals	-	250.00	-				
Personal Services	328,731.13	544,084.45	540,597.44	666,802.07	448,872.86	833,340.00	699,034.00
Materials and Supplies							
Volunteer Fireman	10,036.53	1,558.61	6,110.66	12,000.00	8,932.90	15,000.00	8,000.00
Office Supplies	3,158.29	2,444.22	-	4,000.00	3,007.69	5,000.00	5,000.00
Postage	50.00	9.50	-	50.00	7.85	50.00	50.00
Tires	3,823.82	421.81	672.26	4,000.00	3,447.64	6,000.00	6,000.00
Gas & Oil	11,197.70	11,285.34	19,582.03	12,000.00	17,589.43	32,000.00	20,000.00
Materials and Supplies	469.92	579.71	554.97	1,000.00	705.93	1,000.00	1,000.00
Janitorial Supplies	843.13	23.15	535.38	2,000.00	1,920.46	4,000.00	3,000.00
Health Supplies	424.83	4,181.24	4,278.60	8,000.00	2,994.30	12,000.00	12,000.00
Materials & Supplies	30,004.22	20,503.58	31,733.90	43,050.00	38,606.20	75,050.00	55,050.00
Other Services							
Dues & Licenses	3,386.15	5,534.74	6,895.72	8,000.00	4,029.84	12,000.00	8,000.00
Travel	1,731.48	1,144.51	75.00	3,000.00	954.85	6,000.00	3,000.00
Training	3,811.45	3,703.92	3,381.56	6,000.00	6,979.00	10,000.00	7,500.00
Vehicle Repairs	7,585.41	30,783.88	23,010.55	10,000.00	8,314.69	15,000.00	10,000.00
Fire Prevention	2,207.09	318.00	632.80	3,000.00	1,720.93	5,000.00	3,000.00
Electricity	7,025.15	7,286.46	8,579.64	7,000.00	5,772.24	7,000.00	7,000.00
Telephone	993.13	993.29	1,159.80	1,000.00	811.34	1,500.00	1,500.00
Natural Gas	1,220.75	1,400.51	1,087.81	1,000.00	1,034.44	1,000.00	1,000.00
Equipment Main.	8,506.72	7,060.96	5,610.48	10,000.00	5,108.04	20,000.00	10,000.00
Leases & Contracts	34,300.00	84,820.74	84,831.59	-	-	-	-
Building Main.	4,014.25	2,370.75	7,987.84	8,000.00	4,107.22	15,000.00	8,000.00
Grounds Main	-	298.34	508.33	250.00	275.66	450.00	350.00
Cell Phones	2,474.88	2,764.89	2,640.79	3,100.00	1,827.14	3,100.00	3,100.00
Radio Main.	5,296.90	4,839.45	5,094.34	6,700.00	832.29	12,000.00	8,000.00
Uniforms	10,859.12	5,320.98	4,769.02	7,500.00	7,889.66	12,000.00	8,500.00
Advertising	-	171.44	-	300.00	-	300.00	300.00
Tort/Liability	4,676.00	4,041.65	3,610.82	6,000.00	4,254.50	6,000.00	5,000.00
Property Ins.	1,616.00	1,582.50	1,834.50	2,500.00	2,260.50	2,500.00	2,500.00
Vehicle Insurance	6,888.50	5,707.50	7,406.00	8,000.00	8,372.00	8,000.00	9,000.00
Penalty	101.02		-				
Computer Services	-		-				
Grant Match	11,013.88	8.16	-	10,000.00	8,135.93	20,000.00	5,000.00
Emergency Recovery			-				
Other Services	117,707.88	170,152.67	169,116.59	101,350.00	72,680.27	156,850.00	100,750.00
Capital Outlay							
Capital-Vehicle	-			-			
Capital-Equipment	-	8,448.44	42,240.80	11,000.00	11,000.00		
Capital-Miscellaneous	59,404.92			-			
Capital- Facility	-			4,000.00			
Capital	59,404.92	8,448.44	42,240.80	15,000.00	11,000.00	-	-
Total Fire	535,848.15	743,189.14	783,688.73	826,202.07	571,159.33	1,065,240.00	854,834.00

Walhalla, South Carolina
01 PARKS AND RECREATION (550)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
Salaries Wages	111,377.12	127,263.24	165,117.51	178,720.21	118,351.30	209,840.00	195,800.00
Overtime		600.00	-	-	-	-	2,500.00
Retirement	19,549.64	21,074.00	25,061.34	29,596.07	20,858.24	25,917.00	25,918.00
FICA	9,910.98	9,735.64	12,402.15	13,672.10	8,918.24	16,053.00	14,979.00
Workers Comp.		2,888.88	3,374.37	4,056.95	2,661.12	4,763.00	4,445.00
Health Insurance	22,047.54	22,452.80	21,735.44	28,232.88	14,940.72	17,606.00	17,606.00
Christmas Bonus	1,055.76	875.00	839.19	1,200.00	839.21	1,200.00	1,200.00
Unemployment			-				
Personnel Services	163,941.04	184,889.56	228,530.00	255,478.21	166,568.83	275,379.00	262,448.00
Materials and Supplies							
Office Supplies	194.54		314.36	400.00	204.27	400.00	400.00
Postage			-	50.00	-	50.00	50.00
Tires	201.40		313.38	400.00	-	800.00	800.00
Gas & Oil	2,644.13		4,571.79	3,000.00	3,679.25	4,500.00	4,500.00
Materials and Supplies	1,002.04		947.98	1,500.00	69.04	1,500.00	1,500.00
Gravel & Stone	243.21		56.00	1,000.00	-	1,000.00	1,000.00
Credit Card Service Charges			-	300.00	-	300.00	300.00
Health Supplies			65.46	200.00	-	200.00	200.00
Material and Supplies	4,285.32	5,550.00	6,268.97	6,850.00	3,952.56	8,750.00	8,750.00
Other Services							
Surety Bonds	-		135.00	135.00	-	135.00	135.00
Janitorial Services & Supplies	1,039.62		1,150.45	1,200.00	692.72	1,200.00	1,200.00
Dues & Licenses	2,156.47		2,408.49	2,500.00	1,850.00	3,500.00	3,500.00
Travel	6,842.62		6,019.00	6,500.00	425.00	6,000.00	6,000.00
Training			-	400.00	-	500.00	500.00
Vehicle Repairs	427.08		161.00	500.00	-	500.00	500.00
Electricity			-	-	-		
Telephone	687.04		1,148.02	700.00	873.65	900.00	900.00
Natural Gas	4,385.96		3,311.05	4,500.00	2,950.94	4,500.00	4,500.00
Equipment Main.	439.10		1,192.17	1,500.00	444.98	1,500.00	1,500.00
Lease and Service Contracts	5,428.54		6,427.99	-	-	-	-
Building Main.	4,528.54		3,682.06	4,000.00	1,671.12	4,000.00	4,000.00
Grounds Main	10,337.39		10,161.17	8,000.00	6,369.95	10,000.00	10,000.00
Cell Phones	540.42		448.18	700.00	325.41	700.00	700.00
Oconee County Rec. Funds	-		31,222.30	50,000.00	2,322.16	50,000.00	50,000.00
Game Officials	19,261.00		20,301.00	22,250.00	23,446.00	28,000.00	28,000.00
Senior Citizens	-		-	-	-		
Advertising	-		-	200.00	-	200.00	200.00
Sponsor Banner	-		400.00	400.00	343.44	400.00	400.00
Tort/Liability	1,870.00		1,511.18	1,900.00	1,887.00	1,900.00	1,900.00
Property Ins.	5,016.00		5,706.00	6,200.00	6,445.50	6,500.00	6,500.00
Vehicle Insurance	1,244.00		1,476.00	1,500.00	1,561.50	1,600.00	1,600.00
Computer Services	991.50		190.00	1,000.00	-	1,000.00	1,000.00
Penalty	-		-		-		
Special Events	(759.76)		-		-		
Miscellaneous Expense	-		-		-		
Electricity-Ballfields	16,410.87		16,857.38	17,000.00	11,241.55	17,000.00	17,000.00
Electricity-Tennis ct.	937.30		544.62	1,500.00	376.13	1,000.00	1,000.00
Electricity- Gym	6,228.68		7,912.68	9,000.00	6,694.81	9,000.00	9,000.00
Building & Fixed Assets	-		-		-		
Furniture & Fixtures	-		-		-		
Sports Equipment	-		21,073.89	30,000.00	10,653.11	30,000.00	30,000.00
Capital- Vehicle	-		-		-		
Capital- Equipment	23,141.24		18,717.38	12,000.00	-	-	-
Uniforms Sports	26,212.57		24,521.87	35,000.00	19,373.87	35,000.00	35,000.00
Insurance-Sports	5,526.60		2,141.00	6,000.00	48.00	6,000.00	6,000.00
Other Services Total	142,892.78	156,495.00	188,819.88	224,585.00	99,996.84	221,035.00	221,035.00
Capital Outlay							
Chicopee Ballfield	37,135.02				22,000.00	-	-
Capital	37,135.02	-	-	-	22,000.00	-	-
Total Recreation	348,254.16	346,934.56	382,262.94	486,913.21	292,518.23	505,164.00	492,233.00

Walhalla, South Carolina
01 DEPOT (555)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
Contract Labor	2,630.00	4,280.00	5,080.00	3,700.00	3,750.00	5,000.00	5,000.00
Janitorial Supplies	278.41	-	-	350.00	-	350.00	350.00
Electricity	4,552.81	3,137.00	3,182.54	3,800.00	3,476.22	4,000.00	4,000.00
Natural Gas	1,929.38	989.22	1,025.68	1,100.00	820.36	1,100.00	1,100.00
Building Maintenance	1,000.00	90.00	975.97	1,000.00	280.32	1,000.00	1,000.00
Grounds Maintenance			-	300.00	-	300.00	300.00
Property Insurance	1,352.00	758.50	811.00	1,000.00	966.00	1,000.00	1,000.00
Miscellaneous			-	-	125.00	125.00	125.00
Total Depot	11,742.60	9,254.72	11,075.19	11,250.00	9,417.90	12,875.00	12,875.00

Walhalla, South Carolina
01 TUNNEL (556)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
Contract Labor		7,950.00	3,838.17	23,000.00	12,831.00	23,000.00	23,000.00
Gas & Oil	150.84	10.00	-	200.00	-	200.00	200.00
Materials & Supplies	7,999.61	1,567.38	1,064.58	3,000.00	232.88	3,000.00	3,000.00
Janitorial Supplies	2,789.01	4,490.94	3,042.22	2,000.00	1,919.04	2,000.00	2,000.00
Electricity	651.30	741.75	971.88	800.00	592.33	800.00	800.00
Miscellaneous Expense	4,085.22	3,265.47	6,562.94	5,000.00	4,443.00	5,000.00	5,000.00
Property Insurance		65.00	71.00	100.00	75.50	100.00	100.00
Capital Miscellaneous		9,753.00	2,966.94	8,000.00	-	8,000.00	8,000.00
Grant			7,518.00	953,700.00	138,731.00	821,334.00	821,334.00
Total Tunnel	15,675.98	27,843.54	26,035.73	995,800.00	158,824.75	863,434.00	863,434.00

Walhalla, South Carolina
17 POOL (551)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
Item							
Materials & Supplies		-	-		-	-	-
Pool Chemicals	5,232.31	3,488.59	-			-	-
Dues & Licenses	250.00	250.00	250.00	250.00	250.00	300.00	300.00
Electricity	4,220.36	4,675.58	4,761.90	6,200.00	4,422.77	6,200.00	6,200.00
Telephone	633.27	882.64	1,113.90	800.00	770.42	800.00	800.00
Building Maintenance	772.32	457.62	373.39	500.00	66.43	500.00	500.00
Tort Liability	2,402.00	3,001.00	3,034.00	3,300.00	2,992.50	3,300.00	3,300.00
Property Insurance	1,114.00	1,012.50	1,116.50	1,200.00	1,323.00	1,400.00	1,400.00
Total Pool	14,624.26	13,767.93	10,649.69	12,250.00	9,825.12	12,500.00	12,500.00
Total Properties	42,042.84	50,866.19	47,760.61	1,019,300.00	178,067.77	888,809.00	888,809.00

**Walhalla, South Carolina
01 COURT (558)
2023-2024 Budget**

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
<u>Personnel Services</u>							
Salaries Wages	31,082.75	41,336.46	45,422.04	50,706.88	34,638.19	50,715.00	47,200.00
Overtime	-	-	-	-	-	-	-
Retirement	5,235.40	6,340.96	7,118.17	8,397.06	5,614.16	6,096.00	5,791.00
FICA	2,704.14	2,849.36	3,218.48	3,879.08	2,513.58	3,880.00	3,611.00
Workers Comp.	-	230.25	233.26	275.03	195.88	275.00	267.00
Health Insurance	4,499.82	10,925.70	9,282.42	7,578.48	5,134.68	9,288.00	5,869.00
Christmas Bonus	54.15	81.22	135.35	150.00	135.35	150.00	50.00
Unemployment	-	-	-	-	-	-	-
Jury Pay	-	-	-	-	-	-	-
Personnel Services	43,576.26	61,763.95	65,409.72	70,986.53	48,231.84	70,404.00	62,788.00
<u>Materials and Supplies</u>							
Office Supplies	1,343.06	2,405.72	1,688.11	1,000.00	4,213.42	4,500.00	4,500.00
Travel	-	-	-	-	-	500.00	500.00
Training	201.40	50.00	658.12	1,250.00	-	500.00	500.00
Leases and Contracts	-	-	3,653.00	3,700.00	3,653.00	3,700.00	3,700.00
Restituiton Paid	-	-	404.50	-	324.00	500.00	500.00
Material and Supplies	1,544.46	2,455.72	6,403.73	5,950.00	8,190.42	9,700.00	9,700.00
Total Court	45,120.72	64,219.67	71,813.45	76,936.53	56,422.26	80,104.00	72,488.00

Walhalla, South Carolina
030 WATER CREW (560)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
Personnel Services							
Salaries Wages	331,362.00	399,746.66	460,642.04	561,442.75	324,841.06	670,739.00	594,539.00
Overtime	34,185.36	27,723.07	17,925.54	25,000.00	12,053.64	25,000.00	20,000.00
Retirement	66,917.40	53,653.15	71,816.03	92,974.92	59,024.93	124,489.00	110,346.00
FICA	32,897.64	31,835.28	35,705.89	42,950.37	25,027.15	51,312.00	45,482.00
Workers Comp.		14,120.54	14,400.97	20,040.90	10,895.55	24,413.00	21,365.00
Health Insurance	81,332.10	70,102.38	73,223.46	89,523.60	50,010.12	118,595.00	106,857.00
Christmas Bonus	2,219.83	2,192.74	2,652.96	2,800.00	2,923.63	3,000.00	3,000.00
Unemployment		276.40					
Personnel Services	548,914.33	599,650.22	676,366.89	834,732.54	484,776.08	1,017,548.00	901,589.00
Materials and Supplies							
Office Supplies	27.55	-	100.00	100.00	30.04	100.00	100.00
Postage		-	-				
Tires	7,000.00	4,039.21	6,680.48	7,000.00	3,856.38	10,000.00	10,000.00
Gas & Oil	33,580.00	37,363.42	40,694.04	42,000.00	35,874.68	50,000.00	50,000.00
Materials and Supplies	50,814.49	4,839.00	78,640.15	150,000.00	87,938.04	200,000.00	125,000.00
Tools	3,879.37	4,000.00	2,906.36	4,000.00	3,086.81	6,000.00	5,000.00
Gravel	5,167.71	8,162.48	9,202.12	10,000.00	5,144.35	10,000.00	10,000.00
Asphalt	27,750.00	27,350.00	30,850.00	35,000.00	43,500.00	50,000.00	50,000.00
Janitorial Supplies	659.50	129.98	19.06	500.00	99.24	500.00	500.00
Health Supplies	577.62	359.34	1,087.50	1,000.00	214.00	1,000.00	1,000.00
Materials and Supplies	129,456.24	86,243.43	170,179.71	249,600.00	179,743.54	327,600.00	251,600.00
Other Services							
Surety Bonds			-				
Transfer to General Fund		-	-	600,000.00	-	600,000.00	600,000.00
Dues & Licenses	45.00	45.00	-	400.00	-	18,880.00	18,880.00
Travel		-	-	500.00	-	500.00	500.00
Training	1,137.82	129.00	75.00	1,250.00	-	1,250.00	1,250.00
Vehicle Repairs	5,956.72	8,987.93	7,318.94	9,000.00	3,451.27	12,000.00	12,000.00
Electricity	4,992.10	5,805.69	5,085.09	5,000.00	4,015.82	5,000.00	5,000.00
Telephone	635.00	883.53	930.35	900.00	770.44	900.00	900.00
Natural Gas	1,084.59	981.14	1,372.10	1,800.00	1,226.65	2,000.00	2,000.00
Equipment Main.	5,206.10	9,061.78	9,249.53	15,000.00	7,414.50	15,000.00	15,000.00
Leases & Contracts	22,821.86	382.87	82,089.92	94,450.00	73,461.94	94,450.00	24,000.00
Building Main.	26,839.04	10,996.12	6,209.41	12,000.00	1,500.68	12,000.00	12,000.00
Cell Phones	1,897.64	3,434.00	3,716.28	4,300.00	2,951.52	4,500.00	4,500.00
Radio Main.	33.90	354.87	550.31	800.00	-	800.00	800.00
Uniforms	14,308.38	18,035.05	26,757.12	20,000.00	20,383.84	30,000.00	30,000.00
Water Purchased	87,054.23	45,286.44	45,050.50	50,000.00	42,717.13	70,000.00	70,000.00
Advertising	549.15	266.70	627.05	750.00	299.00	500.00	500.00
Legal Fees							
Audit Fees							
Engineering Fees		-		500.00	-	15,000.00	15,000.00
Tort/Liability	2,318.00	3,168.93	4,915.20	3,500.00	4,709.00	5,000.00	5,000.00
Property Ins.	3,380.00	5,219.95	5,102.39	5,400.00	6,280.50	6,500.00	6,500.00
Vehicle Insurance	10,268.00	7,320.00	8,924.00	8,400.00	9,755.50	10,000.00	10,000.00
Computer Services		35.70	1,695.90	2,500.00	220.59	3,000.00	3,000.00
Penalty	687.46	87.42	5.29				
Grant Match							
Miscellaneous Expense							
System Maintenance	49,986.22	50,063.83	58,446.34	60,000.00	44,790.55	80,000.00	80,000.00
Depreciation Expense	-	-	-	-	-	-	-
Meters & Meter Main.	134,759.43	5,054.09	159,974.67	160,000.00	103,981.22	175,000.00	175,000.00
Hydrant and HYD Main.	892.79	1,000.00	-	1,000.00	-	1,000.00	1,000.00
Tank Main	34,371.02	34,938.25	38,061.07	38,000.00	38,061.07	40,000.00	40,000.00
Damages	580.88	-	-	800.00	-	1,000.00	1,000.00
Water Transfer to Other Funds			-				
HWY 11 PUMP	10,954.57	9,745.16	10,882.84	10,500.00	12,702.66	15,000.00	15,000.00
Rocky Knoll Pump	5,315.65	5,635.73	5,504.76	5,000.00	4,589.38	7,500.00	7,500.00
Tank Sites	1,903.02	3,068.22	2,584.03	1,500.00	1,613.24	1,500.00	1,500.00
Interest Expense		-	-	7,000.00	-	7,000.00	7,000.00
OSH Fines		-	-	500.00	-	-	-
Water Line Construction	164,390.39	5,316.16	81,472.27	2,700,000.00	6,110.43	-	-
Transfer to Sewer Fund	-	-	-	54,718.74	-	-	-
UDAG Loan 2022 Bond	-	-	-				
Other Services	592,368.96	235,303.56	566,600.36	3,875,468.74	391,006.93	1,235,280.00	1,164,830.00
Capital Outlay							
Capital-Vehicle	25,672.28	-	-				
Capital-Equipment	-	-	7,394.12	-	-	-	-
Capital-Miscellaneous	-	-	-	-	-	-	-
Capital-Building	-	-	-	-	-	-	-
Capital Outlay	25,672.28	-	7,394.12	-	-	-	-
Total Water Crew	1,296,411.81	921,197.21	1,420,541.08	4,959,801.28	1,055,526.55	2,580,428.00	2,318,019.00

**Walhalla, South Carolina
030 WATER PLANT (561)
2023-2024 Budget**

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
<u>Personnel Services</u>							
Salaries Wages	209,827.92	279,398.49	265,553.84	340,096.88	193,162.86	346,342.00	316,341.00
Overtime	37,319.55	50,867.28	44,395.89	20,000.00	30,655.81	30,000.00	30,000.00
Retirement	42,363.01	42,180.66	48,146.87	56,320.04	38,839.57	64,281.00	58,713.00
FICA	20,813.51	24,509.15	23,029.87	26,017.41	16,633.43	26,495.00	24,200.00
Workers Comp.		12,722.85	11,666.63	13,603.88	8,847.28	13,854.00	12,654.00
Health Insurance	34,731.60	32,551.38	35,520.12	42,791.76	24,536.88	47,905.00	47,905.00
Christmas Bonus	1,028.69	1,218.18	1,434.75	1,500.00	1,272.33	1,500.00	1,500.00
Unemployment			-	-			
Personnel Services	346,084.28	443,447.99	429,747.97	500,329.97	313,948.16	530,377.00	491,313.00
<u>Materials and Supplies</u>							
Office Supplies	21.60	272.18	393.46	400.00	126.13	400.00	400.00
Postage		-	-				
Tires		-	-				
Gas & Oil	544.49	2,271.89	2,697.82	2,000.00	686.56	2,000.00	2,000.00
Tools	276.42	1,477.47	645.33	2,300.00	175.53	1,000.00	1,000.00
Janitorial Supplies	116.88	72.22	987.63	1,000.00	494.86	1,000.00	1,000.00
Health Supplies			135.00	500.00	75.00	500.00	200.00
WP Diesel fuel	2,540.65	1,848.07	1,112.05	2,000.00	980.22	2,000.00	2,000.00
Materials and Supplies	18,182.45	18,865.55	14,555.49	26,000.00	12,246.91	26,000.00	16,000.00
WP Chemicals	115,850.91	97,373.21	37,652.37	80,000.00	39,736.42	80,000.00	45,000.00
WP NPDES Samples	7,184.29	7,733.46	8,875.04	7,000.00	7,480.03	7,000.00	8,000.00
WP Samples	168.00	-	-	500.00	-	500.00	500.00
Material and Services	144,885.69	129,914.05	67,054.19	121,700.00	62,001.66	120,400.00	76,100.00
<u>Other Services</u>							
Dues & Licenses	90.00	240.00	4,240.00	11,500.00	1,910.00	11,500.00	11,500.00
Travel		138.49	-	500.00	-	500.00	500.00
Training	618.57	-	-	700.00	-	700.00	500.00
Electricity	119,843.81	164,198.17	154,503.21	130,000.00	135,164.93	130,000.00	140,000.00
Telephone	960.71	1,373.70	1,801.84	1,500.00	1,410.14	1,500.00	1,500.00
Cell Phones	418.11	418.14	418.13	500.00	304.08	500.00	500.00
Advertising		-	-			-	300.00
Tort/Liability	2,182.00	2,247.87	3,339.76	4,000.00	1,981.00	4,000.00	2,000.00
Property Ins.	4,909.00	14,994.00	25,809.50	30,000.00	29,286.00	30,000.00	30,000.00
Vehicle Insurance	30.00	-	-	800.00	-	800.00	-
Computer Services	115.00	1,756.93	427.24	3,500.00	793.94	3,500.00	1,000.00
Penalty			-				
Grant Match			-				
Miscellaneous Expense (Bond payment)	1,186,107.32	805,995.00	1,183,000.00	1,200,000.00	1,197,793.81	1,200,000.00	1,200,000.00
Interest Expense			-				
Leases & Contracts	-	-	-			500.00	500.00
DHEC Fees	21,120.99	26,742.50	25,780.00	30,000.00	21,667.00	30,000.00	30,000.00
W/P Vehicle Parts & Repairs		65.00	45.70	500.00	-	-	-
W/P Electricity Flood Lights	372.55	393.15	358.20	500.00	274.44	500.00	500.00
W/P Equipment & Machinery	22,621.38	22,561.58	8,177.28	-	436.56	500.00	500.00
W/P Leases and Contracts		370.99	122.96	500.00	-	-	500.00
W/P Building Maintenance	3,982.94	4,193.98	20,329.62	5,000.00	1,535.66	5,000.00	5,000.00
W/P Sludge Disposal		-	-	1,000.00	-	1,000.00	1,000.00
W/P Systems Maintenance	35,426.67	45,076.55	23,986.62	45,000.00	14,911.23	45,000.00	20,000.00
Consulting Services	427,991.00	48,666.83	-		2,169.20	-	-
Contingency			-	60,000.00	45,000.00	-	60,000.00
Depreciation			-	50,000.00	37,500.00	-	50,000.00
Other Services	1,826,790.05	1,139,432.88	1,452,340.06	1,575,500.00	1,492,137.99	1,465,500.00	1,555,800.00
<u>Capital Outlay</u>							
Capital- Miscellaneous	-	-	47,932.00	120,000.00	14,310.00		-
Capital	-	-	47,932.00	120,000.00	14,310.00		-
Total Water Plant	2,317,760.02	1,712,794.92	1,997,074.22	2,317,529.97	1,882,397.81	2,116,277.00	2,123,213.00

Walhalla, South Carolina
030 WATER BILLING (563)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
<u>Personnel Services</u>							
Salaries Wages	110,126.05	115,482.76	89,062.14	107,377.92	64,572.29	276,819.00	245,619.00
Overtime	2,466.92	1,213.63	1,108.87	1,500.00	241.83	1,000.00	1,000.00
Retirement	19,907.19	14,278.01	14,006.32	17,781.78	11,381.38	51,378.00	47,587.00
FICA	9,983.52	9,539.42	6,466.78	8,214.41	4,638.12	21,177.00	18,790.00
Workers Comp.	-	611.13	211.95	246.97	153.90	2,224.00	2,152.00
Health Insurance	27,067.37	22,906.96	18,983.32	25,891.20	14,144.77	38,279.00	32,410.00
Christmas Bonus	324.85	378.99	270.72	300.00	378.99	400.00	1,500.00
Unemployment	-	2,282.00	-	-	-	-	-
Personnel Services	169,875.90	166,692.90	130,110.10	161,312.28	95,511.28	391,277.00	349,058.00
<u>Materials and Supplies</u>							
Office Supplies	1,065.49	2,033.82	3,198.06	4,000.00	1,100.56	4,000.00	4,000.00
Postage	44,271.63	53,738.62	42,927.63	45,000.00	37,101.62	45,000.00	45,000.00
Gasoline & Oil	-	-	-	-	-	-	-
Materials and Supplies	3,744.76	3,127.87	1,145.37	4,000.00	2,045.20	4,000.00	4,000.00
Janitorial Supplies	1,648.23	2,388.25	2,138.36	2,000.00	1,991.44	2,000.00	2,000.00
Health Supplies	-	42.00	25.00	50.00	-	50.00	50.00
Materials and Supplies	50,730.11	61,330.56	49,434.42	55,050.00	42,238.82	55,050.00	55,050.00
<u>Other Services</u>							
Surety Bonds	655.00	655.00	420.00	420.00	-	500.00	500.00
Dues & Licenses	881.00	1,126.28	1,041.00	1,000.00	314.80	1,000.00	1,000.00
Travel	-	-	200.64	500.00	-	500.00	500.00
Training	2,270.84	520.60	-	1,500.00	-	1,500.00	1,500.00
Electricity	4,998.28	5,479.03	5,565.53	6,000.00	3,887.90	6,000.00	6,000.00
Telephone	3,133.86	1,592.59	1,280.79	1,500.00	1,266.47	2,000.00	-
Natural Gas	-	-	-	-	-	-	-
Equipment Main.	483.76	1,054.71	2,841.71	2,500.00	3,070.91	2,500.00	2,500.00
Lease & Service Contracts	-	3,133.00	1,166.00	-	-	-	-
Building Main.	9,908.38	7,897.43	5,927.00	8,000.00	7,168.12	8,000.00	8,000.00
Cellular Phone	-	-	-	-	-	-	-
Radio Maintenance & Repairs	-	-	-	2,319.34	-	-	-
Uniforms	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Audit Fees	26,980.00	29,312.50	35,995.00	40,000.00	8,890.00	40,000.00	40,000.00
Tort/Liability	934.00	1,600.47	2,141.62	2,500.00	1,239.00	2,500.00	2,500.00
Property Ins.	-	1,094.00	1,127.50	1,500.00	1,251.00	1,500.00	1,500.00
Vehicle Insurance	-	-	-	-	-	-	-
Computer Services	24,639.94	23,747.33	21,843.99	20,000.00	30,124.05	20,000.00	20,000.00
Depreciation Expense	-	696,551.00	-	-	-	-	-
Total Other Services	74,885.06	773,763.94	79,550.78	87,739.34	57,212.25	86,000.00	84,000.00
<u>Capital Outlay</u>							
Capital-Miscellaneous	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Total Water Billing	295,491.07	1,001,787.40	259,095.30	304,101.62	194,962.35	532,327.00	488,108.00

35 SEWER (565)
2023-2024 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY2024 Request	FY2024 Recommended
<u>Personnel Services</u>							
Salaries Wages	12,412.71	33,632.15	37,204.77	36,773.57	25,820.71	37,000.00	38,043.00
Overtime	2,644.04	4,711.01	3,839.43	3,500.00	2,230.48	4,500.00	4,500.00
Retirement	2,562.42	30,265.66	5,951.25	6,089.70	4,925.79	6,127.00	7,061.00
FICA	1,331.01	2,938.59	3,132.63	2,813.18	2,137.96	2,830.00	2,910.00
Workers Comp.		1,509.86	1,441.77	1,470.92	1,122.06	1,480.00	1,522.00
Health Insurance	2,602.54	6,004.44	5,542.56	6,166.32	4,156.92	5,763.00	5,869.00
Christmas Bonus		135.35	135.35	140.00	243.64	150.00	150.00
Unemployment			-				
Personnel Services	21,552.72	79,197.06	57,247.76	56,953.69	40,637.56	57,850.00	60,055.00
<u>Materials and Supplies</u>							
Office Supplies			-				
Postage			-				
Tires	1,573.80	1,262.74	3,112.36	4,000.00	234.11	6,000.00	6,000.00
Gas & Oil	3,512.41	16.24	-	5,000.00	-	5,000.00	5,000.00
Materials and Supplies	9,202.43	17,327.38	12,342.72	20,000.00	5,482.59	20,000.00	20,000.00
Tools	464.75	1,468.21	1,356.96	5,000.00	2,403.50	5,000.00	5,000.00
Gravel & Stone		3,695.74	1,050.00	7,000.00	-	7,000.00	7,000.00
Asphalt			-	9,000.00	-	9,000.00	9,000.00
Health Supplies			-				
Dues & Licenses			-				
Travel			-				
Training			-				
Vehicle Parts & Repairs	870.29	4,273.48	1,839.30	5,000.00	915.32	5,000.00	5,000.00
Electricity	4,770.61	380.09	4,550.38	5,600.00	3,418.99	5,680.00	5,680.00
Telephone			-				
Equipment Maintenance	3,919.17	8.00	8,005.81	10,000.00	1,489.15	15,000.00	15,000.00
Leases & Service Contracts			12,359.54				
Uniforms							
Advertising							
Legal Fees					10,318.75		
Audit Fees							
Tort Liability Insurance	624.00	702.60	459.00	800.00	413.00	800.00	800.00
Property Insurance							
Vehicle Insurance							
Miscellaneous Expense	29,604.57	619.00					
System Maintenance	24,705.88	25,335.29	16,610.10	25,000.00	8,777.94	25,000.00	25,000.00
Electricity-Pump							
Depreciation Expense							
Sewer Transfer to Other Funds						21,417.00	29,212.00
Sewer Reimbursement							
Sewer Treatment Charges	671,831.80	743,157.74	803,932.45	1,130,580.00	744,166.19	-	-
County Sewer Fees							
New Sewer Line Construction			2,500.00	288,095.00	81,500.00		
Materials and Supplies	751,079.71	798,246.51	868,118.62	1,515,075.00	859,119.54	124,897.00	132,692.00
<u>Capital Outlay</u>							
Capital-Vehicle		798,246.51	-				
Capital-Equipment		-	-				
Capital-Miscellaneous		-	-				
Capital Outlay	-	798,246.51	-	-	-	-	-
Total Sewer	772,632.43	1,675,690.08	925,366.38	1,572,028.69	899,757.10	182,747.00	192,747.00

**Walhalla, South Carolina
GENERAL FUND FEES
2023-2024 Budget**

Zoning Fees	FY 22 Approved	FY 2023 Approved	FY 24 Requested	FY 24 Recommended
Sign Permit	\$35.00	\$35.00	See New Schedule	
Fence Permit	\$35.00	\$35.00		
Zoning Permit	\$35.00	\$35.00		
Appeals or Variance	\$100.00	\$100.00		
Food Truck-Regular	\$0.00	\$0.00		
Food Truck -Temporary	\$20/day	\$20/day		
Food Truck - In County Yearlong	\$120.00	\$120.00		
Food Truck- Out of County Yearlong	\$240.00	\$240.00		
Special Event Permit	\$100.00	\$100.00		
Subdivision-Preliminary (residential lot)	\$5.00	\$5.00		
Subdivision-Preliminary (non-residential lot)	\$8.00	\$8.00		
Subdivision-Final (Per residential lot)	\$3.00	\$3.00		
Subdivision- Final (per non-residential lot)	\$5.00	\$5.00		
Off Duty Police, Fire, Sanitation	\$25/hr	\$25/hr	TBD	TBD
Recreation Registration				
Inside City	\$30.00	\$30.00	\$30.00	\$30.00
Outside City	\$70.00	\$70.00	\$70.00	\$70.00
Rental Fee				
Gymnasium	\$25/hr	\$25/hr	\$35/hr	\$35/hr
Banquet Hall	\$25/hr	\$25/hr	\$35/hr	\$35/hr
Tunnel Pavilion- Half Day (5 hours)	\$75.00	\$75.00	\$75.00	\$75.00
Tunnel Pavilion-All Day	\$100.00	\$100.00	\$100.00	\$100.00
Old St John Meeting House 4 hours	\$200.00	\$200.00	\$200.00	\$200.00
Old St John Meeting House 8 hours	\$400.00	\$400.00	\$400.00	\$400.00
Old St John Meeting House All Day (8-11PM)	\$600.00	\$600.00	\$600.00	\$600.00
Depot 4 hours	\$200.00	\$200.00	\$200.00	\$200.00
Depot 8 hours	\$400.00	\$400.00	\$400.00	\$400.00
Depot All Day (8-11PM)	\$600.00	\$600.00	\$600.00	\$600.00
Both OSJ & Depot 4 hours	\$300.00	\$300.00	\$300.00	\$300.00
Both OSJ & Depot 8 hours	\$600.00	\$600.00	\$600.00	\$600.00
Both OSJ & Depot All Day (8-11PM)	\$900.00	\$900.00	\$900.00	\$900.00
Both facilities all day (weekend, 2 days)	\$1,300.00	\$1,300.00	\$1,300.00	\$1,300.00
Stumphouse Daily entrance. Per vehicle	\$5.00	\$5.00	\$5.00	\$5.00
Stumphouse Annual Pass (Oconee Resident)	\$25.00	\$25.00	\$25.00	\$25.00
Stumphouse Annual Pass (Non Oconee resident)	\$35.00	\$35.00	\$35.00	\$35.00
Stumphouse Special Event Fee	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00

**Walhalla, South Carolina
GENERAL FUND FEES
2023-2024 Budget**

Sanitation	FY 22 Approved	FY 23 Approved	FY 24 Requested	FY 24 Recommended
6 yard Inside City	\$28.00	\$28.00	\$30.24	\$30.24
6 yard Outside City	\$28.00	\$28.00	\$30.24	\$30.24
8 yard Inside City	\$22.00	\$22.00	\$23.76	\$23.76
8 yard Outside City	\$31.25	\$31.25	\$33.75	\$33.75
Residential Roll Cart Inside	\$16.50	\$16.50	\$17.82	\$17.82
Residential Roll Cart Outside	\$25.50	\$25.50	\$27.54	\$27.54
6 yard replacement cost	\$756.00	\$756.00	\$816.48	\$816.48
8 yard replacement cost	\$1,680.00	\$1,680.00	\$1,814.40	\$1,814.40
Residential Roll Cart	\$86.00	\$86.00	\$92.88	\$92.88
Commercial Roll Cart- 1 time weekly	\$28.00	\$28.00	\$30.24	\$30.24
Commercial Roll Cart- 2 times weekly	\$33.00	\$33.00	\$35.64	\$35.64
Commercial Roll Cart- 3 times weekly	\$38.00	\$38.00	\$41.04	\$41.04
Commercial Roll Cart- 4 times weekly	\$43.00	\$43.00	\$46.44	\$46.44
Commercial Roll Cart- 5 times weekly	\$48.00	\$48.00	\$51.84	\$51.84
Brush Pickup over 5 yards/month (per 5yds)	\$100.00	\$100.00	\$100.00	\$100.00
FOIA/Copy*				
A minimum charge to pay costs for responding to all FOIA requests	\$3.00 (paid upon receipt of records)	\$3.00 (paid upon receipt of records)	\$3.00 (paid upon receipt of records)	\$3.00 (paid upon receipt of records)
Charge per page for hard copy of records	\$0.20 per copy	\$0.20 per copy	\$0.20 per copy	\$0.20 per copy
Charge for staff time to search, retrieve, or redact records	\$16.30 per hour	\$16.30 per hour	\$16.30 per hour	\$16.30 per hour
Charge for other media used to provide records	Actual cost of media to City	Actual cost of media to City	Actual cost of media to City	Actual cost of media to City
Deposit for anticipated or apparent staff time exceeding 5 hours	1/4 of estimated costs	1/4 of estimated costs	1/4 of estimated costs	1/4 of estimated costs
*At the discretion of the City Administrator, any portion of the rate may be waived				

Fee Schedule		
Applications/Permits	FY 22-23	Proposed FY 23-24
Appeals (Staff, Special Exception & Variance)	100.00	100.00
Chicken Permit	-	50.00
Fire Pit Permit	-	50.00
Fire Pit Permit if Fire Dept called	-	100.00
Food Vendor - Regular	-	Eliminate
Food Vendor - Temporary	20/day	25/day
Food Vendor - In County Annual	120.00	150.00
Food Vendor - Out of County Annual	240.00	300.00
Sign - Permanent	35.00	50.00
Site Plan Review (Commerical, Multi-Family, PUD)	-	250.00
Special Event	100.00	100.00
Short-Term Rental Permit (per unit)	-	50.00
Subdivision - Preliminary Residential	5.00	Eliminate
Subdivision - Preliminary Nonresidential	8.00	Eliminate
Subdivision - Final Residential	3.00	Eliminate
Subdivision - Final Nonresidential	5.00	Eliminate
Summary Plat (5 lots or less)	-	50.00
Minor Subdivision - Preliminary (6 to 10 lots)	-	100.00
Major Subdivision - Preliminary (over 10 lots)	-	250.00
Subdivision - Final (Minor and Major)	-	100.00
Vacant Building Registration	-	See Table Below
Rezoning	-	100.00
Zoning	35.00	50.00

Building Permits		FY 22-23	Proposed FY 23-24
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			No building permit required
\$1,000 - \$9,999.99			\$50 (minimum fee)
\$10,000 to \$49,999.99			\$50 for the first \$10,000 plus \$5 for each additional \$1,000 or fraction thereof
\$50,000 to \$99,999.99			\$250 for the first \$50,000 plus \$4 for each additional \$1,000 or fraction thereof
\$100,000 to \$499,999.99			\$450 for the first \$100,000 plus \$3 for each additional \$1,000 or fraction thereof
\$500,000 or above			\$1,650 for the first \$500,000 plus \$2 for each additional \$1,000 or fraction thereof
Appeals to Construction Board of Appeals			100.00
Demolition	50.00		50.00
Fence	35.00		50.00
Land Disturbance Permit** (5,000 - 20,000 sq ft)			50.00
Land Disturbance Permit** (20,001 - 43,560 sq ft)			150.00
Land Disturbance Permit** (Over 1 acre)			200/acre
Manufactured Home (Moving, Set-up and Decal)			250.00
Moving Permit			100.00
No-Show/Failure to Cancel Scheduled Inspection			50.00
Re-Inspection Fee			50.00
If any permit is not obtained prior to commencement of work the fee is doubled.			

involve the construction of new structures, infrastructure (new roads or utilities), grading and infill. A permit is

Vacant Building Registration Fees, per Ordinance #2023-01				
Residential	Category I	Category II	Category III	
Initial	-	-	-	
1st Renewal	-	50.00	100.00	
2nd Renewal	-	250.00	500.00	
3rd Renewal	-	500.00	1,000.00	
Each year after	-	500.00	1,000.00	
Commercial	Category I	Category II	Category III	
Initial	50.00	50.00	50.00	
1st Renewal	100.00	150.00	200.00	
2nd Renewal	500.00	750.00	1,000.00	
3rd Renewal	1,000.00	1,500.00	2,000.00	
Each year after	1,500.00	2,250.00	3,000.00	

Walhalla, South Carolina
ENTERPRISE FUND FEES
2023-2024 Budget

	FY 22 Approved	FY 23 Approved	FY 24 Requested	FY 24 Recommended
Water By Rate Class FY 23	Unit Fee	Per 1000	Unit Fee	Per 1000
Apartment Inside City	\$18.00	\$3.31	\$18.00	\$3.31
Apartment Outside	\$35.00	\$5.10	\$35.00	\$5.10
Residential Inside	\$18.00	\$3.31	\$18.00	\$3.31
Residential Outside	\$35.00	\$5.10	\$35.00	\$5.10
Business Inside	\$18.00	\$3.31	\$18.00	\$3.31
Business Outside	\$35.00	\$5.10	\$35.00	\$5.10
Industrial Inside	\$49.39	\$1.59	\$49.39	\$1.59
Industrial Outside	\$80.00	\$2.50	\$80.00	\$2.50
Farm (first 40,000 gal)	\$0.00	\$85.00	\$0.00	\$85.00
Farm (per 1000 gal)	\$0.00	\$2.07	\$0.00	\$2.07
Municipal (first 25,000 gal)	\$0.00	\$100.00	\$0.00	\$100.00
Municipal (per 1000 gal)	\$0.00	\$2.25	\$0.00	\$2.25
Sprinkler (un-metered per 100 sf)- Inside City	\$0.00	\$0.10	\$0.00	\$0.10
Sprinkler (un-metered per 100 sf)- Outside City	\$0.00	\$0.10	\$0.00	\$0.10
Tap Fee				
3/4" Meter (1-2 equiv. units) Inside City	\$1,800.00	\$1,800.00	\$1,944.00	\$1,944.00
3/4" Meter (1-2 equiv. units) Outside City	\$1,900.00	\$1,900.00	\$2,052.00	\$2,052.00
1" Meter (3-5 equiv. units) Inside City	\$2,200.00	\$2,200.00	\$2,376.00	\$2,376.00
1" Meter (3-5 equiv. units) Outside City	\$2,200.00	\$2,200.00	\$2,376.00	\$2,376.00
3/4" Meter (1-2 equiv. units) Inside City Premade	\$850.00	\$850.00	\$918.00	\$918.00
3/4" Meter (1-2 equiv. units) Outside City Premade	\$1,200.00	\$1,200.00	\$1,296.00	\$1,296.00
1" Meter (3-5 equiv. units) Inside City Premade	\$1,150.00	\$1,150.00	\$1,242.00	\$1,242.00
1" Meter (3-5 equiv. units) Outside City Premade	\$1,500.00	\$1,500.00	\$1,620.00	\$1,620.00
Fireline	\$2,500.00	\$2,500.00	\$2,700.00	\$2,700.00
Connection Fee	FY 22 (No SSN)	FY 23 Approved (No SSN)	FY 24 Requested (No SSN)	FY 24 Recommended(No SSN)
Rental Units, 3/4" and 1"	\$150 (\$450)	\$150 (\$450)	\$150 (\$450)	\$150 (\$450)
3/4" and 1"	\$70 (\$450)	\$70 (\$450)	\$70 (\$450)	\$70 (\$450)
1 1/2"	\$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 (\$1200)	\$600 (\$1200)	\$600 (\$1200)	\$600 (\$1200)
All prices above include a non-refundable administrative fee	\$15.00	\$15.00	\$15.00	\$15.00
Sewer by Rate Class FY 23	Unit Fee	Per 1000	Base, Per 1000gal	Base, Per 1000gal
Apartment Inside City	\$9.28	\$6.63	\$0, \$1.40	\$0, \$1.40
Apartment Outside	\$9.28	\$6.63	\$0, \$1.40	\$0, \$1.40
Residential Inside	\$6.63	\$6.63	\$0, \$1.40	\$0, \$1.40
Residential Outside	\$6.63	\$9.28	\$0, \$1.40	\$0, \$1.40
Business Inside	\$9.28	\$9.28	\$0, \$1.40	\$0, \$1.40
Business Outside	\$9.28	\$9.28	\$0, \$1.40	\$0, \$1.40
Industrial Outside	\$13.26	\$8.29	\$0, \$1.40	\$0, \$1.40
Industrial Outside- SO	\$13.26	\$8.29	\$0, \$1.40	\$0, \$1.40

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE 2023-14

CITY OF WALHALLA)

An Ordinance to amend Ordinance #1994-8, the City of Walhalla Zoning Ordinance, as adopted December 13, 1994, by amending the City of Walhalla Official Zoning Map to rezone +/- 2.19 acres from R-25 (Single Family Residential) to MFR (Multi-Family Residential) on two (2) parcels of land, identified as property at the corner of Frank Martin Drive and North Poplar Street shown in Deed Book 2748 page 222. The parcels are further identified as TMS # 500-06-01-005 and 500-06-01-007.

Whereas, the City of Walhalla, a body politic and corporate and a political subdivision of the State of South Carolina (the "City"), acting by and through its City Council (the "City Council") has previously adopted City of Walhalla Ordinance # 1994-8, the City of Walhalla Zoning Ordinance (the "Ordinance"), which Ordinance contains the City of Walhalla Official Zoning Map (the "Map"); and,

Whereas, the Ordinance contains provisions providing for the amendment of the Map; and,

Whereas, City Council desires to amend the Map by adopting a zoning map amendment from R-25 to MFR for +/- 2.19 acres of TMS #500-06-01-005 and 500-06-01-007 described above; and,

Whereas, the City of Walhalla Planning Commission has held a duly advertised Public Hearing on April 10, 2023, during which it reviewed the proposed rezoning from R-25 to MFR on +/-2.19 acres of TMS #500-06-01-005 and 500-06-01-007 described above; and,

Whereas, the City of Walhalla Council has duly advertised and held a Public Hearing on May 16, 2023, regarding said amendment of the City of Walhalla Official Zoning Map:

NOW, THEREFORE, be it ordained by the City of Walhalla Council, in meeting duly assembled, that:

1. The City of Walhalla Council hereby finds that this proposed rezoning is consistent with the City of Walhalla Comprehensive Plan and in accord with requirements of the South Carolina Code of Laws Title 6, Chapter 29, Article 5.

Ordinance 2023-14

Rezoning | Frank Martin
Drive from R-25 to MFR

2. The City of Walhalla Council hereby amends the City of Walhalla Official Zoning Map as previously adopted December 13, 1994, by City of Walhalla Ordinance #1994-8 to rezone from R-25 to MFR +/-2.19 acres of TMS #500-06-01-005 and 500-06-01-007 described above.

3. Should any portion of this Ordinance be deemed unconstitutional or otherwise unenforceable by any court of competent jurisdiction, such determination shall not affect the remaining terms and provisions of this ordinance, all of which are hereby deemed separable.

4. All orders, resolutions, and enactments of City of Walhalla Council inconsistent herewith are, to the extent of such inconsistency only, hereby repealed, revoked, and rescinded.

5. This ordinance shall take effect and be in full force and effect from and after second reading and enactment by City of Walhalla Council.

AND IS DONE AND RATIFIED in Council Duly assembled this _____ Day of _____ 2023.

(SEAL)

Danny Edwards, Mayor

ATTEST:

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Public Hearing,
Second Reading
And Adoption: _____



CITY OF WALHALLA PLANNING COMMISSION

Chris Grant, Chair
Jessie Bunning
William Tatum

Kelvin Bryant, Vice Chair
Regina Orr

April 10, 2023

Mayor Edwards
Members of City Council
206 N Church Street
Walhalla, SC 29691

RE: Request to Rezone 2.19 acres at Frank Martin Drive

Mayor Edwards and Members of Council:

On Monday, April 10, 2023, the Walhalla Planning Commission held an advertised public hearing and reviewed the request to rezone 2.19 acres on Frank Martin Drive from R-25 to MFR. After discussion, the Planning Commission voted to recommend approval to City Council.

If you have any questions or concerns, please don't hesitate to contact me. We appreciate the opportunity to partner alongside you to serve the citizens of Walhalla.

Sincerely,

Chris Grant
Planning Commission Chair

CG/cbm

Enclosure

**City of Walhalla
Planning Commission Staff Report
April 2023**

Applicant:	Manuel Almonte, Palmetto Construction & Designs
Current Owners:	Palmetto Construction & Designs
Property Addresses:	Corner of Frank Martin Drive and North Poplar Street
TMS #(s):	500-06-01-005 and 500-06-01-007
Acreage:	+/- (Total +/-2.19 acres)
Current Zoning:	R-25 (Single Family Residential, with a minimum lot size of 25,000 sq ft)
Requested Zoning:	MFR (Multi-Family Residential)
Surrounding Zoning:	North: R-25 (Single Family Residential) South: MFR (Multi-Family Residential) East: R-25 (Single Family Residential) West: R-25 (Single Family Residential)
Surrounding Land Use:	North: Residential South: Residential East: Residential West: Residential
Evaluation:	<p>This request is to rezone two (2) parcels of property described above from R-25 (Single Family Residential) to MFR (Multi-Family Residential). The reasoning is to allow the construction of 12 duplex or quad multi-family homes.</p> <p>The purpose of the R-25 Zoning District is to provide for low-density single-family residential purposes on lots not small than 25,000 square feet and discourage any encroachment by commercial, industrial or other use capable of adversely affecting the residential character of the district</p> <p>The purpose of the MFR Zoning District is to provide for medium- and high-density residential purposes on lots or parcels not less than 15,000 square feet and to discourage unwarranted uses capable of adversely affecting the residential character of the district.</p> <p>Residential uses and zoning surround the subject parcels. The Housing Chapter in the City's Comprehensive Plan (2015)</p>

identifies the goals of (1) Continued blend of renovation, rehabilitation and new housing constructions; (2) Encouragement of Planned Unit Developments in large undeveloped tracts to promote mixed housing; (3) Provision a mixture of housing choices for all income levels; and a policy to tailor its land use objectives to ensure a proper amount of affordable housing.

Public Outreach:

Staff hereby certifies that the following public notification actions have been completed:

- Public hearing sign was posted on subject properties;
- Public hearing notice was posted on the City's website;
- Planning Commission public hearing notice published in the *Seneca Journal*

Public Feedback:

To date, staff has received one phone call requesting more information.

Staff Recommendation:

Due to its compatibility with adjacent zoning of the area and the Housing and Future Land Use chapter of the 2015 Comprehensive Plan, staff recommends approval of this request.



CITY OF WALHALLA

Community Development

206 N Church St. • P.O. Box 1099 • Walhalla, SC 29691 • (864) 638-4343 • Fax (864) 638-4357 • www.CityofWalhalla.com

Application for Rezoning

3/3/2023

Date of Submission

Application Number

Applicant's Information

Applicant Name: Manuel Almonte

Mailing Address: 9 Staffordshire Way, Simpsonville SC 29681

Telephone: 864-386-1921

Email: MannyPalmetto@yahoo.com

Owner's Information

(If Different from Applicant)

Owner Name: Palmetto Construction & Designs

Mailing Address: 9 Staffordshire Way, Simpsonville SC 29681

Telephone: 864 486 1921

Email: MannyPalmetto@yahoo.com

Designation of Agent: *(Complete only if owner is not the applicant)*

I hereby appoint the person named the Applicant as my agent to represent me in the request for rezoning:

Owner's Signature

Date

Project Information

Property Location: _____

Parcel Number(s): 500-06-01-005, 500-06-01-007

Current Zoning: R 25

Requested Zoning: MFR

Current Land Use: 100 Residential Vacant Land

Total Acreage: 2.19

Purpose of Rezoning: Build about 12 duplex or quad multi family home.

Covenants/Deed Restrictions

Are there any Private Covenants or Deed Restrictions on the Property? _____ Yes _____ No

If you indicated no, your signature is required.

Applicant's Signature

Date

If you indicated yes, please provide a copy of your covenants and deed restrictions with this application, pursuant to State Law (Section 6-29-1145), determining existence of restrictive covenants. Copies may be obtained at the Oconee County Register of Deeds. It is the applicant's responsibility for checking any subdivision or private covenants pertaining to the property.

Please provide additional information of the proposed use of the property including, but not limited to: General description of proposed use; Plans for protection of abutting properties, if applicable; Any additional information deemed reasonable for review:

We plan on building multi family duplex rental units. The exterior of the units will be vinyl

siding with 30 year roofing architectural shingles. Landscaping will be 20 feet from Frank

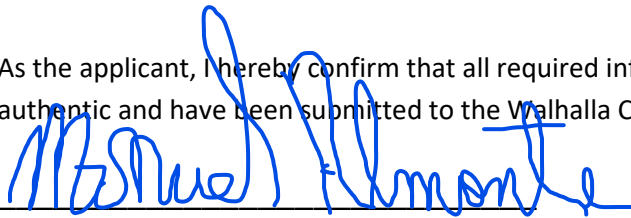
Martin Dr onto the property. All trees within 20 feet from the abutting property will remain

undisturbed unless absolutely necessary to remove. All units will be individually landscaped. Shrubbery will

be planted throughout the property.

An accurate plat (survey) of the property must be submitted with this application.

As the applicant, I hereby confirm that all required information and materials for this application are authentic and have been submitted to the Walhalla Community Development office.



Applicant's Signature

3/3/2023

Date

For Office Use Only:

☐ Approved

☐ Conditional

☐ Denied

Date Submitted: _____

Planning Commission Public Hearing: _____

City Council 1st Reading: _____

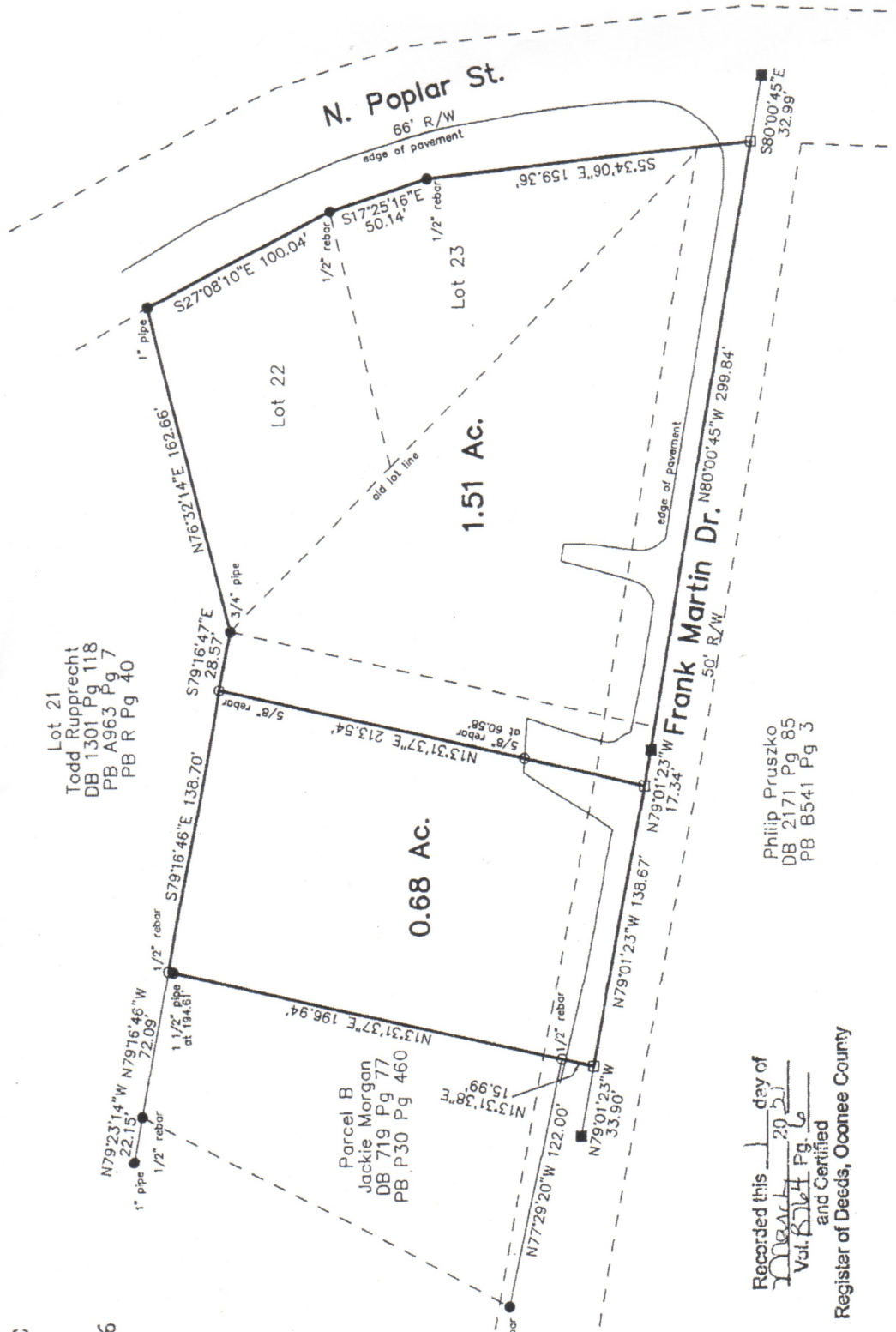
City Council 2nd Reading/Public Hearing: _____

N. Laurel St.
SC HW
Vic



Barcode ID: 20808
Recorded: 03/01/20
Fee Amt: \$25.00
Oconee, South Carolina
Anna Davison - Recorder
Page 1 of 1

BK B764



Lot 21
Todd Rupprecht
DB 1301 Pg 118
PB A963 Pg 7
PB R Pg 40

Parcel B
Jackie Morgan
DB 719 Pg 77
PB P30 Pg 460

Philip Pruszko
DB 2171 Pg 85
PB B541 Pg 3

Recorded this 20 day of March
Vol. 2064 Pg. 6
and Certified
Registrar of Deeds, Oconee County

Golden Corner Surveying Inc.
213 North Pine St.
Seneca SC 29678
864-888-8702

Survey for
To: Anthony Lov
Delores H. Lo

Legend
(Old) (New)

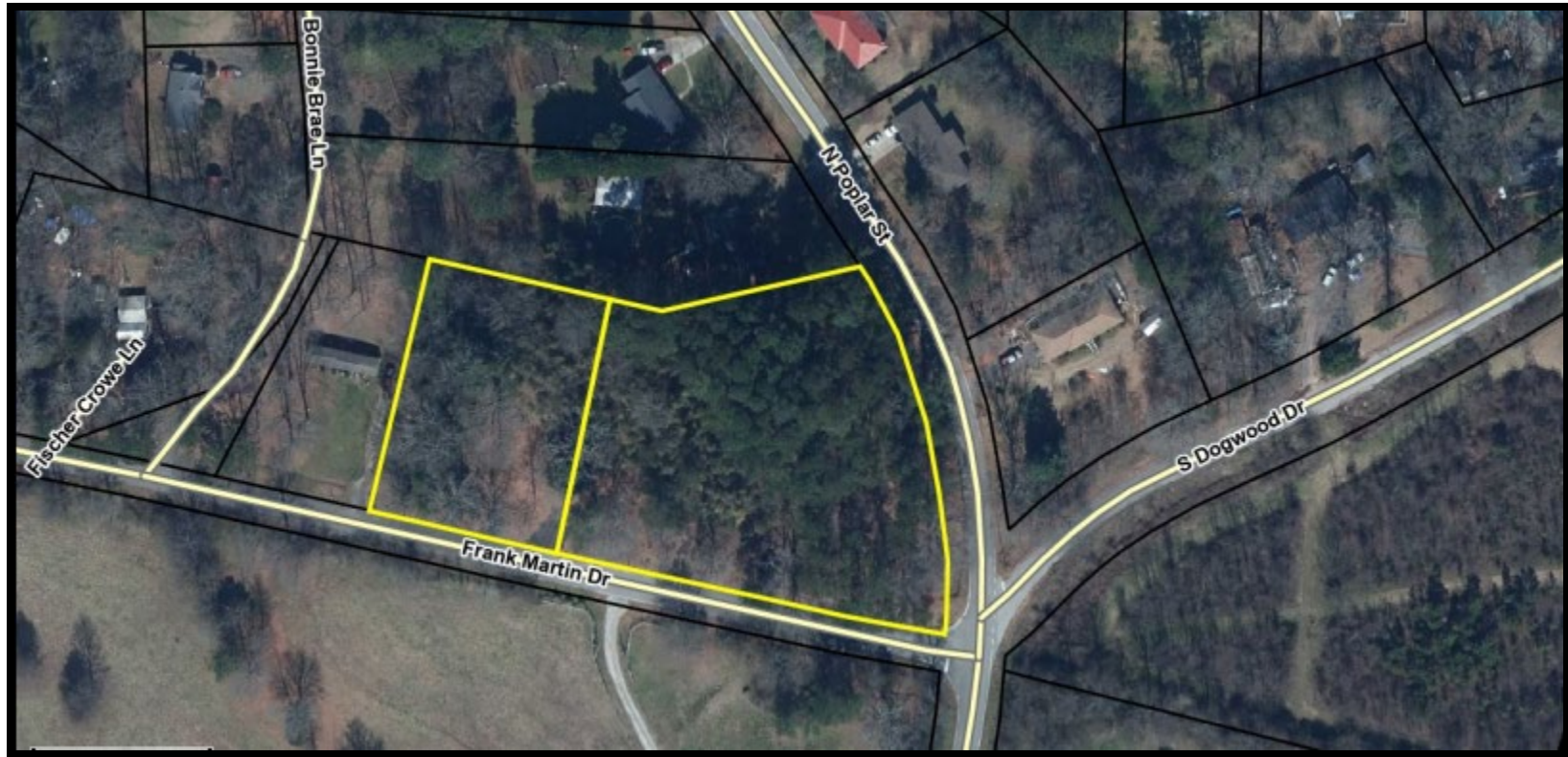
Oconee County

Bx
20
013788

NOTES:
1) 500-06-01-005, 006 & 007
2) DB 12P Pg 473, 141 Pg 117, 9G Pg 126, 581 Pg 197
3) Except as specifically stated or shown on this plat, this survey does not purport to reflect any of the following which may be applicable to the subject property: flood zones; easements; other than possible easements that were visible at the time of making of this survey; building setback lines;

knowledge, information, made in accordance standards Manual for Carolina, and a Class 'A' survey

AERIAL MAP



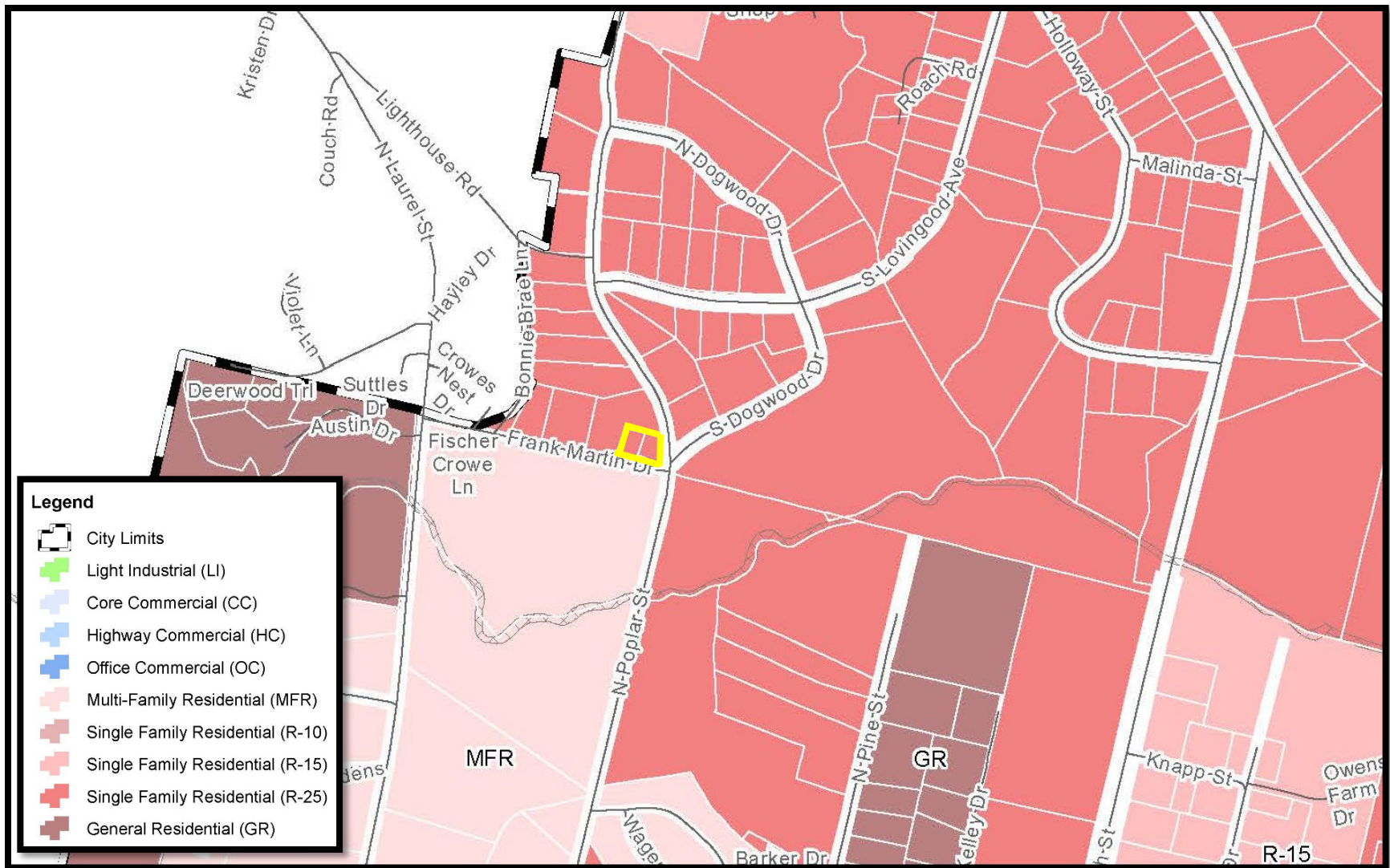
Rezoning Request - Single Family Residential (R-25) to Multi-Family Residential (MFR)
Properties at the corner of Frank Martin Drive and North Poplar Street
TMS 500-06-01-005 and 500-06-01-007

AERIAL MAP



Rezoning Request - Single Family Residential (R-25) to Multi-Family Residential (MFR)
Properties at the corner of Frank Martin Drive and North Poplar Street
TMS 500-06-01-005 and 500-06-01-007

ZONING MAP



Rezoning Request - Single Family Resident (R-25) to Multi-Family Residential (MFR)

Properties at the corner of Frank Martin Drive and North Poplar Street

TMS 500-06-01-005 and 500-06-01-007

Photographs



Looking East from Frank Martin Drive
(Intersection of Frank Martin Drive and North Poplar Street)



Looking West on Frank Martin Drive
(Intersection of Frank Martin Drive and North Poplar Street)



Looking South from Frank Martin Drive
(Intersection of Frank Martin Drive and North Poplar Street)



Looking North from Frank Martin Drive
(Intersection of Frank Martin Drive and North Poplar Street)

Photographs



West onto the property
(Public hearing sign posted)

§ 330-1.14 R-25 Single-Family Residential District.

- A. Intent of district. It is the intent of this section that the R-25 Zoning District be developed and reserved for low-density single-family residential purposes. No use or activity shall be permitted that would disturb or impair the natural character of the district. Areas impaired during construction shall be corrected, so as not to disturb the character of the district. The regulations which apply within this district are designed to encourage the formation and continuation of a stable, healthy environment with single-family dwelling units situated on lots of 25,000 square feet or more, and to discourage any encroachment by commercial, industrial or other use capable of adversely affecting the residential character of the district.
- B. Permitted uses. The following buildings and uses shall be permitted in any R-25 Zoning District:
- (1) Single-family dwellings, detached (other than mobile homes);
 - (2) Cultivation of land and general gardening, horticulture or growing agricultural crops, and plant nursery and sales;
 - (3) Accessory buildings and structures in conjunction with permitted uses as prescribed in § **330-1.46**.
- C. Conditional uses. The following uses shall be permitted in any R-25 Zoning District, subject to the conditions of this Part 1:
- (1) Temporary use in compliance with the provisions of § **330-1.45**.
 - (2) Lots containing one acre or more which is suitable for agriculture purposes, and which are in the R-25 Zoning District, may have horses and cattle at one animal per acre of pasturage, unless the County Extension Services Officer certifies that the land uses will support additional animals, grandfathered for one year and ceases to exist. This subsection is not to exclude Subsection **B(3)** or uses therein.
 - (3) A single parcel or lot which is two acres or greater may have one horse or head of cattle for each two acres unless the County Extension Service Officer certifies that the land uses will support additional animals. Such certificate shall be presented to the Zoning Administrator. Any such conditional use is subject to an annual review. This subsection is not to exclude Subsection **B(3)** or uses therein.
 - (4) Home occupations pursuant to § **330-1.43**.
 - (5) Bed-and-breakfast facilities shall be allowed but must meet the following requirements:
 - (a) The building shall be occupied by an owner or tenant at any time that a room is leased.
 - (b) One sign shall be allowed on the property, no larger than six feet tall and eight feet long.
 - (c) A maximum of six bedrooms shall be allowed, with no more than two adults in each room.
 - (d) All occupants shall sleep in bedrooms only.

- (e) Parking shall conform to Article **VI** of this Part **1**.
- (f) Rooms shall be rented to tenants for a maximum of 14 consecutive days.
- (g) Cooking shall be allowed in the kitchen area only, with the exception of outdoor grills.
- D. Special exception uses. Certain uses within an R-25 Zoning District are to be special exception uses pursuant to the requirements and procedures of § **330-1.47** and all subsections and all conditions stipulated herein:
 - (1) Antennas, towers, masts and similar structures measuring over 17 feet above the top of the highest peak of the roofline.
- E. Other requirements. Uses permitted or conditionally permitted in R-25 Zoning Districts shall be required to conform to the specific dimensional requirements unless otherwise specified. All other relevant portions of this Part 1 shall apply.
 - (1) Minimum lot requirements: 25,000 square feet.
 - (2) Minimum width in feet: 100 feet measured at the front setback line; but in no case is the lot to be less than 25 feet at the right-of-way line.
 - (3) Minimum setback requirements:
 - (a) Front: 30 feet.
 - (b) Side: 10 feet.
 - (c) Rear: 15 feet.
 - (4) Maximum height of building: 2.5 stories or 35 feet. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**
 - (5) Maximum structure surface coverage of lot: 35%.

§ 330-1.18 MFR Multifamily Residential District.

A. Intent of district.

- (1) It is the intent of this section that the MFR Zoning District be developed and reserved for medium- and high-density residential purposes on lots or parcels not less than 15,000 square feet. The regulations which apply within this district are designed to encourage the formation and continuation of a stable, healthy environment and to discourage unwarranted uses capable of adversely affecting the residential character of the district.
- (2) If a property contained within the MFR District is also included in the Downtown Development Overlay District, the requirements of § **330-1.10A** of this Part **1** will also apply to said property. See § **330-1.25** for sign standards for properties within the overlay district.

B. Permitted uses. The following uses shall be permitted in any MFR Zoning District:

- (1) All permitted uses in the R-15 Single Family Residential District, as shown in § **330-1.15B**;
- (2) Multifamily dwellings;
- (3) Duplex dwellings.

C. Conditional uses. The following uses shall be permitted in any MFR Zoning District on a conditional basis:

- (1) All conditional uses permitted in the R-15 Zoning District.

D. Special exception uses. Certain uses within any MFR Zoning District are to be special exception uses pursuant to the requirements and procedures of § **330-1.47** and all subsections and all conditions stipulated herein:

- (1) Antennas, towers, masts and similar structures measuring over 17 feet above the top of the highest peak of the roofline.

E. Other requirements. Uses permitted or conditioned in MFR Zoning District shall be required to conform to the specific dimension requirements unless otherwise specified. All other relevant portions of this Part 1 shall apply.

- (1) Minimum lot requirements: 15,000 square feet, except that the minimum area per dwelling unit on a lot for multifamily dwellings shall not be less than indicated by dwelling unit type in the following table:

Table 1				
Lot Area Square Footage Required for Multifamily Dwellings				
Unit Type	Stories			
	1	2	3	4
Efficiency	2,000	1,435	1,410	1,240
1-bedroom	2,000	1,775	1,625	1,438
2-bedroom	2,650	2,475	2,125	1,825
3-bedroom	3,525	3,175	2,653	2,200
4 or more bedrooms	4,373	3,975	3,492	2,725

- (2) Maximum dwelling units per acre. The maximum dwelling units per acre shall not exceed the number indicated by dwelling unit type in Table 2. In instances where the permitted figure is determined to include a fraction, the less round number shall apply.

Table 2				
Permitted Multiple Dwelling Units Per Acre by Unit Type				
Unit Type	Stories			
	1	2	3	4
Efficiency	21	30	30	35
1-bedroom	21	24	26	30
2-bedroom	16	17	20	23
3-bedroom	12	13	16	19
4 or more bedrooms	9	10	12	15

- (3) Minimum width in feet: 75 feet measured at the front setback line; but in no case is the lot to be less than 25 feet at the right-of-way line.
- (4) Minimum setback requirements:
- (a) Front: 35 feet.

- (b) Side: 10 feet.
- (c) Rear: 20 feet.
- (5) Maximum height. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**
 - (a) Multifamily building: four stories or 56 feet.
 - (b) Single-family building: 2.5 stories or 35 feet.
- (6) Maximum impervious surface coverage of lot: 60%.
- (7) Open space requirement: not less than 30% of lot.
- (8) Parking as required by Article VI. Rear yard setbacks may be used for parking. Refer to § **330-1.31**.

Planning Commission City of Walhalla

April 10, 2023



Request to rezone +/- 2.19 acres at the corner of Frank Martin Dr and N Poplar St from R-25 to MFR

Applicant: Manuel Almonte, Palmetto Construction & Designs

Current Owners: Palmetto Construction & Designs

Property Address: Corner of Frank Martin Drive and North Poplar Street

TMS #(s): 500-06-01-005 and 500-06-01-007

Acreage: +/- 1.51 and 0.68 (Total +/-2.19 acres)

Current Zoning: R-25 (Single Family Residential, with a minimum lot size of 25,000 sq ft)

Requested Zoning: MFR (Multi-Family Residential)

Surrounding Zoning: North: R-25 (Single Family Residential); South: MFR (Multi-Family Residential); East: R-25 (Single Family Residential); West: R-25 (Single Family Residential)

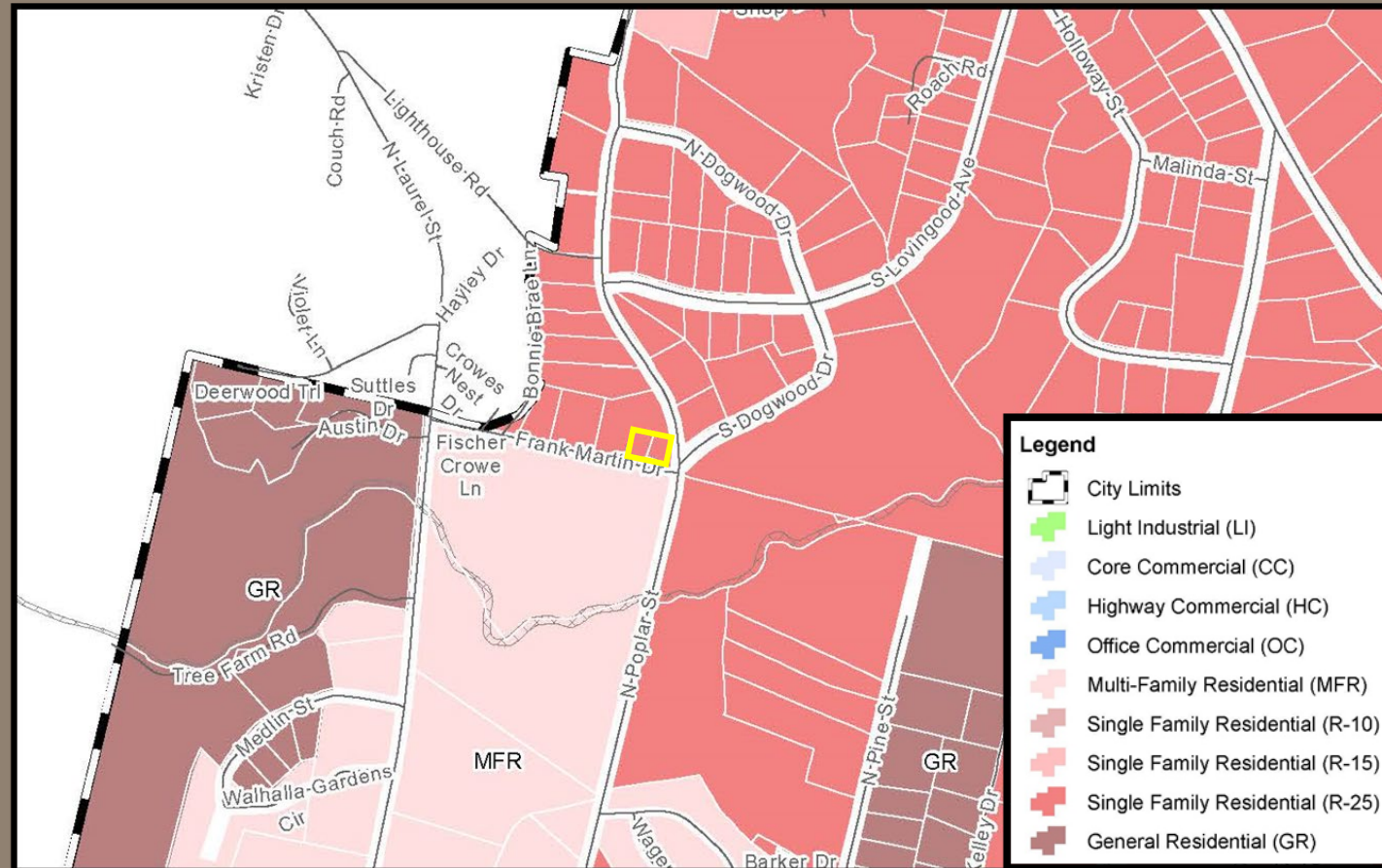
Surrounding Land Use: North: Residential; South: Residential; East: Residential; West: Residential



Request to rezone +/- 2.19 acres at the corner of Frank Martin Dr and N Poplar St from R-25 to MFR



Request to rezone +/- 2.19 acres at the corner of Frank Martin Dr and N Poplar St from R-25 to MFR



Request to rezone +/- 2.19 acres at the corner of Frank Martin Dr and N Poplar St from R-25 to MFR



Looking East from Frank Martin Drive
(Intersection of Frank Martin Drive and North Poplar Street)



Looking West on Frank Martin Drive
(Intersection of Frank Martin Drive and North Poplar Street)



Looking South from Frank Martin Drive
(Intersection of Frank Martin Drive and North Poplar Street)



Looking North from Frank Martin Drive
(Intersection of Frank Martin Drive and North Poplar Street)

Request to rezone +/- 2.19 acres at the corner of Frank Martin Dr and N Poplar St from R-25 to MFR

Staff Evaluation

- This request is to rezone two (2) parcels of property described above from R-25 (Single Family Residential) to MFR (Multi-Family Residential). The reasoning is to allow the construction of 12 duplex or quad multi-family homes.
- The purpose of the R-25 Zoning District is to provide for low density single-family residential purposes on lots not small than 25,000 square feet and discourage any encroachment by commercial, industrial or other use capable of adversely affecting the residential character of the district.
- The purpose of the MFR Zoning District is to provide for medium and high-density residential purposes on lots or parcels not less than 15,000 square feet and to discourage unwarranted uses capable of adversely affecting the residential character of the district.



Request to rezone +/- 2.19 acres at the corner of Frank Martin Dr and N Poplar St from R-25 to MFR

Staff Evaluation Continued

- Residential uses and zoning surround the subject parcels. The Housing Chapter in the City's Comprehensive Plan (2015) identifies the goals of
 - (1) Continued blend of renovation, rehabilitation and new housing constructions;
 - (2) Encouragement of Planned Unit Developments in large undeveloped tracts to promote mixed housing;
 - (3) Provision a mixture of housing choices for all income levels; and a policy to tailor its land use objectives to ensure a proper amount of affordable housing.



Request to rezone +/- 2.19 acres at the corner of Frank Martin Dr and N Poplar St from R-25 to MFR

Staff Recommendation

- Due to its compatibility with adjacent zoning of the area and the Housing and Future Land Use chapter of the 2015 Comprehensive Plan, staff recommends approval of this request.



STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE 2023-15

CITY OF WALHALLA)

An Ordinance to amend Ordinance #1994-8, the City of Walhalla Zoning Ordinance, as adopted December 13, 1994, by amending the City of Walhalla Official Zoning Map to rezone +/- 3.75 acres from GR (General Residential) to OC (Office Commercial) on eight (8) parcels of land, identified as properties along Booker Drive shown in Deed Book 2685 Page 276; Book 12-N Page 293; Book 2191 Page 225; Book 2516 Page 182; Book 2369 Page 28; Book 2445 Page 51; Book 1358 Page 29; Book 2593 Page 156. The parcels are further identified as TMS # 500-19-05-001; 500-19-05-002; 500-19-05-003; 500-19-06-001; 500-19-06-003; 500-19-06-004; 500-19-06-005; 500-19-06-014.

Whereas, the City of Walhalla, a body politic and corporate and a political subdivision of the State of South Carolina (the "City"), acting by and through its City Council (the "City Council") has previously adopted City of Walhalla Ordinance # 1994-8, the City of Walhalla Zoning Ordinance (the "Ordinance"), which Ordinance contains the City of Walhalla Official Zoning Map (the "Map"); and,

Whereas, the Ordinance contains provisions providing for the amendment of the Map; and,

Whereas, City Council desires to amend the Map by adopting a zoning map amendment from GR to OC for +/- 3.75 acres of TMS #500-19-05-001; 500-19-05-002; 500-19-05-003; 500-19-06-001; 500-19-06-003; 500-19-06-004; 500-19-06-005; 500-19-06-014 described above; and,

Whereas, the City of Walhalla Planning Commission has held a duly advertised Public Hearing on April 10, 2023, during which it reviewed the proposed rezoning from GR to OC on +/-3.75 acres of TMS #500-19-05-001; 500-19-05-002; 500-19-05-003; 500-19-06-001; 500-19-06-003; 500-19-06-004; 500-19-06-005; 500-19-06-014described above; and,

Whereas, the City of Walhalla Council has duly advertised and held a Public Hearing on May 16, 2023, regarding said amendment of the City of Walhalla Official Zoning Map:

NOW, THEREFORE, be it ordained by the City of Walhalla Council, in meeting duly assembled, that:

1. The City of Walhalla Council hereby finds that this proposed rezoning is consistent

with the City of Walhalla Comprehensive Plan and in accord with requirements of the South Carolina Code of Laws Title 6, Chapter 29, Article 5.

2. The City of Walhalla Council hereby amends the City of Walhalla Official Zoning Map as previously adopted December 13, 1994, by City of Walhalla Ordinance #1994-8 to rezone from GR to OC +/-3.75 acres of TMS #500-19-05-001; 500-19-05-002; 500-19-05-003; 500-19-06-001; 500-19-06-003; 500-19-06-004; 500-19-06-005; 500-19-06-014 described above.

3. Should any portion of this Ordinance be deemed unconstitutional or otherwise unenforceable by any court of competent jurisdiction, such determination shall not affect the remaining terms and provisions of this ordinance, all of which are hereby deemed separable.

4. All orders, resolutions, and enactments of City of Walhalla Council inconsistent herewith are, to the extent of such inconsistency only, hereby repealed, revoked, and rescinded.

5. This ordinance shall take effect and be in full force and effect from and after second reading and enactment by City of Walhalla Council.

AND IS DONE AND RATIFIED in Council Duly assembled this _____Day of _____ 2023.

(SEAL)

Danny Edwards, Mayor

ATTEST:

Timothy B. Burton, City Administrator

Introduced By: _____

First Reading: _____

Public Hearing,
Second Reading
And Adoption: _____



CITY OF WALHALLA PLANNING COMMISSION

Chris Grant, Chair
Jessie Bunning
William Tatum

Kelvin Bryant, Vice Chair
Regina Orr

April 10, 2023

Mayor Edwards
Members of City Council
206 N Church Street
Walhalla, SC 29691

RE: Request to Rezone 3.75 acres along Booker Drive

Mayor Edwards and Members of Council:

On Monday, April 10, 2023, the Walhalla Planning Commission held an advertised public hearing and reviewed the request to rezone 8 parcels, totaling 3.75 acres, along Booker Drive from GR to OC. After discussion, the Planning Commission voted to recommend approval to City Council.

If you have any questions or concerns, please don't hesitate to contact me. We appreciate the opportunity to partner alongside you to serve the citizens of Walhalla.

Sincerely,

Chris Grant
Planning Commission Chair

CG/cbm

Enclosure

City of Walhalla
Planning Commission Staff Report
April 2023

Applicant:	City of Walhalla
Current Owners:	207 Booker LLC; Oconee County; Lee Mischelle Snow; Robert Morton; Jose Herrera; Osiel & Elvia Aguirre; Ray & Alicia Keys; Jessica Vargas
Property Addresses:	207 Booker Drive; 203 Booker Drive; 200 S Tugaloo Street; 201 S Tugaloo Street; 105 #B Booker Drive; 105 Booker Drive; 103 Booker Drive; 205 S Tugaloo Street
TMS #(s):	500-19-05-001; 500-19-05-002; 500-19-05-003; 500-19-06-001; 500-19-06-003; 500-19-06-004; 500-19-06-005; 500-19-06-014
Acreage:	+/- 0.51; 1.15; 0.53; 0.36; 0.22; 0.28; 0.45; 0.25 (Total 3.75)
Current Zoning:	GR (General Residential)
Requested Zoning:	OC (Office Commercial)
Surrounding Zoning:	North: CC (Core Commercial) South: GR (General Residential) East: OC (Office Commercial) West: GR (General Residential)
Surrounding Land Use:	North: Commercial/Government South: Residential East: Residential/Government/Commercial West: Government/Cemetery
Evaluation:	<p>This request is to rezone eight (8) parcels of property described above from GR (General Residential) to OC (Office Commercial). The reasoning is to better reflect the existing land uses and to provide a transition zone between the established residential and commercial districts.</p> <p>The purpose of the GR Zoning District is provide for medium-density residential purposes on lots not less than 5,000 square feet in size.</p> <p>The purpose of the OC Zoning District is to provide for local or neighborhood-oriented business and compatible residential use purposes.</p>

Both commercial and residential uses are adjacent to the subject parcels. The Future Land Use Chapter in the City's Comprehensive Plan (2015) identifies the goal of expanding of the downtown business district in an orderly manner, as well as policies to review the current zoning, make amendments as needed and to consider mixed use if compatible.

Public Outreach:

Staff hereby certifies that the following public notification actions have been completed:

- Rezoning notification letters were sent to the affected property owners and adjacent property owners of the subject properties;
- Public hearing notice was posted on the City's website;
- Planning Commission public hearing notice published in the *Seneca Journal*

Public Feedback:

To date, staff has received two phone calls requesting more information.

Staff Recommendation:

Due to its previous and current use; its compatibility with the character of the area and the Future Land Use chapter of the 2015 Comprehensive Plan, and its ability to act as a transition zone between the established residential (GR) and commercial (CC) districts, staff recommends approval of this request.

AERIAL MAP



Rezoning Request - General Residential (GR) to Office Commercial (OC)

Properties along Booker Drive

TMS 500-19-05-001; 500-19-05-002; 500-19-05-003; 500-19-06-001; 500-19-06-003; 500-19-06-004; 500-19-06-005; 500-19-06-014

AERIAL MAP

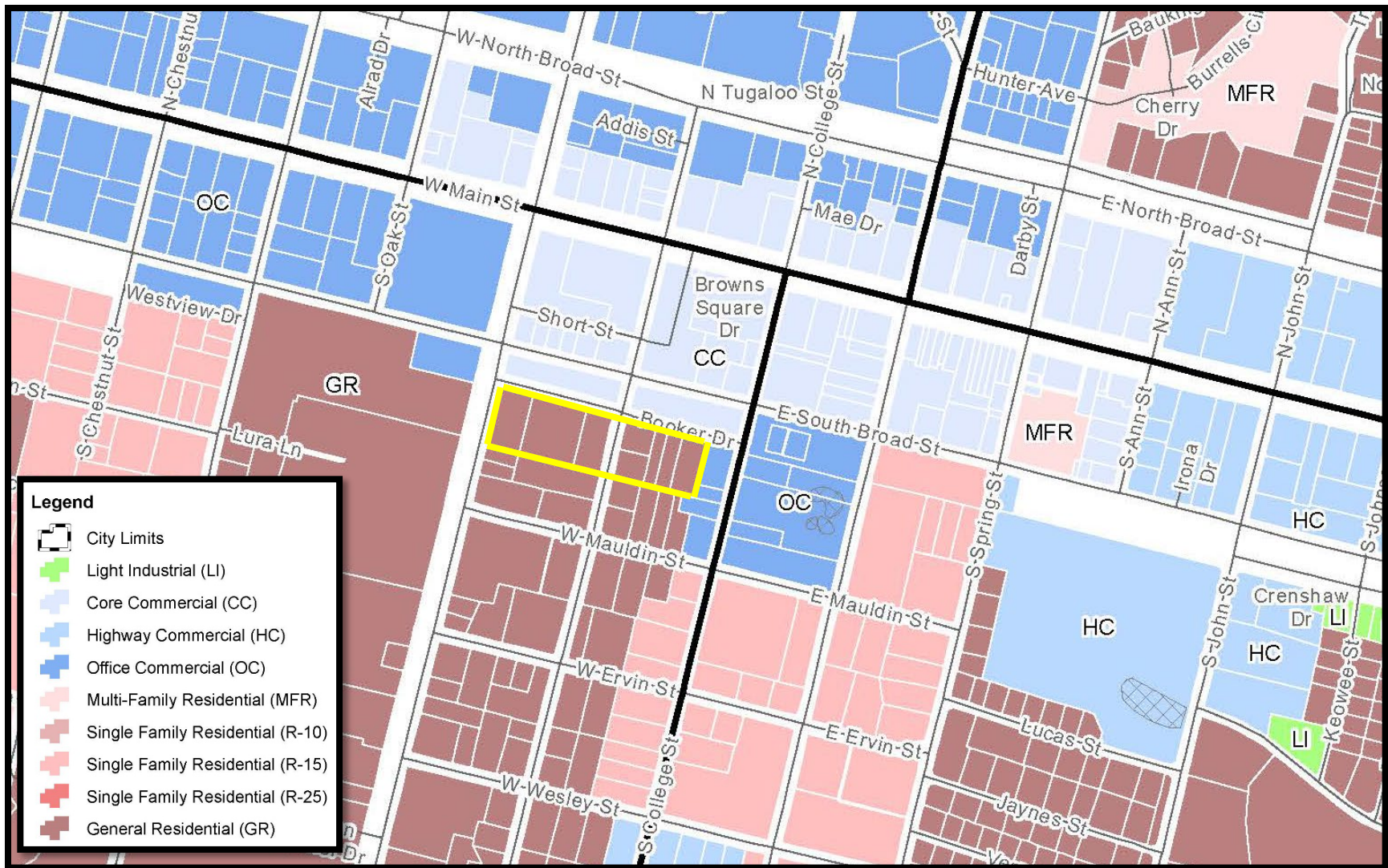


Rezoning Request - General Residential (GR) to Office Commercial (OC)

Properties along Booker Drive

TMS 500-19-05-001; 500-19-05-002; 500-19-05-003; 500-19-06-001; 500-19-06-003; 500-19-06-004; 500-19-06-005; 500-19-06-014

ZONING MAP



Rezoning Request - General Residential (GR) to Office Commercial (OC)

Properties along Booker Drive

TMS 500-19-05-001; 500-19-05-002; 500-19-05-003; 500-19-06-001; 500-19-06-003; 500-19-06-004; 500-19-06-005; 500-19-06-014

Photographs



Looking West from Booker Drive
(Intersection of Booker Drive and South Church Street)



Looking South from Booker Drive
(Intersection of Booker Drive and South Church Street)



Looking East from Booker Drive
(Intersection of Booker Drive and South Church Street)



Looking West along Booker Drive
(Intersection of Booker Drive and South Tugaloo Street)

§ 330-1.17 **GR General Residential District.**

- A. Intent of district. It is the intent of this section that the GR Zoning District be developed and reserved for medium-density residential purposes on lots not less than 5,000 square feet in size. The regulations which apply within this district are designed to discourage any land use which would generate nonresidential traffic on local or collector streets, to encourage the formation and continuation of a stable, healthy residential environment and to discourage unwarranted encroachment of commercial, industrial or other uses capable of adversely affecting the residential character of the district.
- B. Permitted uses. The following uses shall be permitted in any GR Zoning Districts:
 - (1) All permitted uses in the R-15 Single-Family Residential District, as shown in § **330-1.15B**.
 - (2) Duplex dwellings and dwellings with garage apartments, with no more than two dwelling units per building.
- C. Conditional uses. The following uses shall be permitted on a conditional basis in any GR Zoning District:
 - (1) All conditional uses permitted in the R-25 and R-15 Zoning Districts, as shown in § **330-1.14C** and § **330-1.15C**;
 - (2) Public or private care homes, provided such uses meet the following requirements:
 - (a) Minimum lot area: one acre.
 - (b) Minimum lot width: 100 feet, measured at the front setback line.
 - (c) Minimum front yard setback: 35 feet.
 - (d) Minimum side yard setback: 15 feet.
 - (e) Minimum rear yard setback: 20 feet.
 - (f) Maximum building height: 2.5 stories or 35 feet. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**
 - (3) Vegetative screening. The owner of any public or private care home in this district which adjoins a lot restricted to residential use shall provide and maintain a suitable vegetative screen at least six feet in height above finished grade between it and any lot restricted to residential use.
 - (4) Additional requirements. Any public or private care home in this district shall meet all standards set forth in county, state, federal and local law.
- D. Special exception uses.
 - (1) Certain uses within any GR Zoning District are to be special exception uses pursuant to the

requirements and procedures of § **330-1.47** and all subsections and all conditions stipulated herein:

- (a) Antennas, towers, masts and similar structures measuring over 17 feet above the top of the highest peak of the roofline.
- (b) Mobile homes. Mobile homes and mobile home parks are special exceptions in any GR Districts, subject to the requirements and procedures of § **330-1.47**, all subsections and all conditions stipulated herein.

(2) Mobile home parks.

- (a) Each mobile home park shall be no less than one acre in size and be located on a well-drained site properly graded to ensure rapid drainage and freedom from stagnant pools of water.
- (b) Each mobile home park shall not contain more than eight mobile home units per gross acre.
- (c) Mobile home spaces shall be provided consisting of an average of not less than 5,000 square feet in area, each space to be at least 40 feet wide and 100 feet in depth.
- (d) All mobile home spaces shall abut upon an all-weather surface driveway not less than 20 feet in width, which shall have unobstructed access to a street. The driveway surface may be of concrete, brick, asphalt, gravel or similar material, but not grass or dirt.
- (e) Each mobile home park must be serviced by an approved community or public water and sewer system, and safe and adequate provisions for the centralized collection of waste and garbage must be provided by the owner or operator of the mobile home park, all of which shall comply fully with all laws, ordinances or regulations prescribed by the County Board of Health and the South Carolina Department of Health and Environmental Control (SCDHEC).
- (f) Mobile home parks shall have a minimum of 25% common open space for active or passive recreation, which shall be easily accessible from all mobile home lots or spaces.
- (g) All mobile homes, within or outside of mobile home parks, shall adhere to the standards and conditions set forth in Subsection **E**, below.

E. Manufactured home standards. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**

- (1) Manufactured homes are permitted by special exception in the GR General Residential District and must comply with the requirements of Chapter **199**, Manufactured Homes, of the City Code.
- (2) Abandoned mobile homes.

(a) Any mobile home which has been abandoned and is declared to be a nuisance under the terms of this Part **1** or Chapter **199** shall be removed by the owner of the land within 90 days of notification. A mobile home shall be considered abandoned if any one of the following applies:

[1] If it has been unoccupied with utilities disconnected for a period of one year or greater; or

[2] If it has been deemed unsafe, unfit or condemned by the Building Inspector, code official or a Health Authority and no attempt has been made to remedy or repair to current code requirements within 60 days of being declared uninhabitable; or

[3] If the needed repairs exceed 75% of its replacement value.

(b) The City may recover from the owner of the land upon which such abandoned mobile home is located the expense of removal and disposal of the mobile home and any administrative fees.

(3) Enforcement. It shall be unlawful for any person to place or park any mobile home or manufactured home upon any premises within the corporate limits, except as provided by this Part **1**, Chapter **199** and any amendments thereto; and in the event of any violation of these provisions, such shall be sufficient grounds for the City of Walhalla to discontinue all municipal services to such mobile home.

F. Other requirements. Uses permitted or conditional uses in GR Zoning Districts shall be required to conform to the specific dimensional requirements unless otherwise specified. All other relevant portions of this Part 1 shall apply.

(1) Minimum lot requirements: 5,000 square feet.

(2) Minimum width in feet: 60 feet measured at the front setback line, but in no case is the lot to be less than 25 feet at the right-of-way line.

(3) Minimum setback requirements:

(a) Front: 25 feet.

(b) Side: 10 feet.

(c) Rear: 10 feet.

(4) Maximum height of building: 2.5 stories or 35 feet. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**

(5) Maximum structure surface coverage of lot: 60%.

§ 330-1.19 **OC Office Commercial District.**

A. Purposes.

- (1) It is the intent of this section that the OC Zoning District be developed and reserved for local or neighborhood-oriented business and compatible residential use purposes. The regulations which apply within this district are designed to encourage the formation and continuation of a stable, healthy and compatible environment for uses that are located so as to provide nearby residential areas with convenient shopping and service facilities; reduce traffic and parking congestion; avoid the development of "strip" business districts; promote residential uses compatible with commercial activities; and discourage industrial and other encroachment capable of adversely affecting the localized commercial character of the district.
- (2) If a property contained within the OC District is also included in the Downtown Development Overlay District, the requirements of § **330-1.10A** of this Part **1** will also apply to said property. See § **330-1.25** for sign standards for properties within the overlay district.

B. Permitted uses. The following uses shall be permitted in the OC Zoning District:

- (1) Retail business involving the sale or rental of merchandise on the premises, specifically including, but not limited to:
 - (a) Gift shop.
 - (b) Candy store.
 - (c) Office equipment and supplies shop.
 - (d) Drugstore or pharmacy, health and beauty aids.
 - (e) Grocery store.
 - (f) Hardware store, household goods, wallpaper.
 - (g) Package liquor store.
 - (h) Video and record store.
 - (i) Flower shop.
 - (j) Catalog sale store.
- (2) Business involving the rendering of a personal service or the servicing of small equipment, specifically including, but not limited to:
 - (a) Bank, savings and loan association, personal loan agency.
 - (b) Barbershop, beauty shop, or combination thereof.
 - (c) Self-service dry cleaning or laundromat.

- (d) Medical, dental or chiropractic office.
- (e) Real estate agency.
- (f) School offering instruction in art, music, dancing, drama or similar cultural activities.
- (g) Shoe repair shop.
- (h) Club, lodge, union hall or social center.
- (i) Legal office.
- (j) Insurance sales office.
- (k) Custom embroidery production and sales.

(3) Accessory use in compliance with the provisions of § **330-1.46**.

(4) All residential activities as described in the MFR Zoning District.

C. Conditional uses. The following uses shall be permitted on a conditional basis in any OC Zoning District:

- (1) Auto accessory store, provided there is no storage of wrecked automobiles or scrapped or salvage auto parts on the premises.
- (2) Automobile service station (not gasoline stations), provided operations involving major repairs, body and fender work, painting or the sale or rental of new or used cars or trucks, trailers of any type or boats is not conducted on the premises. No junk or salvage vehicles shall be stored on site.
- (3) Bakery, provided that goods baked on the premises are sold only at retail on the premises.
- (4) Delicatessen, restaurant, soda fountain or other eating and drinking establishments (other than drive-in establishments), provided no outside loudspeaker systems are utilized, and provided all lights or lighting arrangements used for purposes of advertising or night operations are directed away from adjoining or nearby residential properties.
- (5) Dry cleaning or laundry pickup agency, provided that any laundering, cleaning or pressing done on the premises involves only articles delivered to the premises by individual customers.
- (6) Temporary use in compliance with the provisions of § **330-1.45**.
- (7) Funeral homes, provided that the minimum lot size is one acre.
- (8) Single-family and multifamily residential uses as set forth in the MFR District.
- (9) Any commercial establishment selling or serving alcoholic beverages, whether consumed on the premises or not.

(10) Accessory uses as provided for in § **330-1.46**.

(11) Major retailers, provided they adhere to the following conditions: They must comply with the Downtown Design Guidelines. **[Added 9-21-2021 by Ord. No. 2021-17]**

D. Special exception uses. Certain uses within any OC Zoning District are to be special exception uses pursuant to the requirements and procedures of § **330-1.47** and all subsections and all conditions stipulated herein:

(1) Gasoline filling stations. In addition to all conditions of the special exception use permit, at a minimum all pumps must be set back at least 25 feet from the right-of-way line of all abutting streets. No junk or salvage vehicles shall be stored on site.

(2) Antennas, towers, masts and similar structures measuring over 17 feet above the top of the highest peak of the roofline.

(3) Communication towers.

E. Other requirements. Uses in Office Commercial Zoning Districts shall be required to conform to the standards set forth below. All other relevant portions of this Part 1 shall apply.

(1) Minimum lot requirements: 8,000 square feet.

(2) Minimum width in feet: 60 feet measured at the front setback line.

(3) Minimum setback requirements.

(a) Front: 30 feet.

(b) Side: 10 feet on either side, but the total shall not be less than 25 feet.

(c) Rear: 10 feet.

(4) Maximum height of building: four stories or 56 feet. **[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]**

(5) Maximum structure surface coverage of lot: 60%.

(6) There shall be no more than two access points on an arterial street for every one lot of record; provided, however:

(a) If a primary access to a lot of record is available on an intersecting street, then access on the arterial street shall be limited to one access per lot of record.

(b) Such access on an arterial street is granted only provided that there is a minimum of 80 feet from such access to the right-of-way of an intersecting street.

(c) There shall be no more than one access point granted within a given 50 feet of frontage.

(7) No drive-throughs of any kind are permitted. **[Added 9-21-2021 by Ord. No. 2021-17]**

Planning Commission City of Walhalla

April 10, 2023



Request to rezone +/- 3.75 acres along Booker Drive from GR to OC

Applicant: City of Walhalla

Current Owners: 207 Booker LLC; Oconee County; Lee Mischelle Snow; Robert Morton; Jose Herrera; Osiel & Elvia Aguirre; Ray & Alicia Keys; Jessica Vargas

Property Address: 8 parcels along Booker Drive

TMS #(s): 500-19-05-001; 500-19-05-002; 500-19-05-003; 500-19-06-001; 500-19-06-003; 500-19-06-004; 500-19-06-005; 500-19-06-014

Acreage: Total +/-3.75 acres

Current Zoning: GR (General Residential)

Requested Zoning: OC (Office Commercial)

Surrounding Zoning: North: CC (Core Commercial); South: GR (General Residential); East: OC (Office Commercial); West: GR (General Residential)

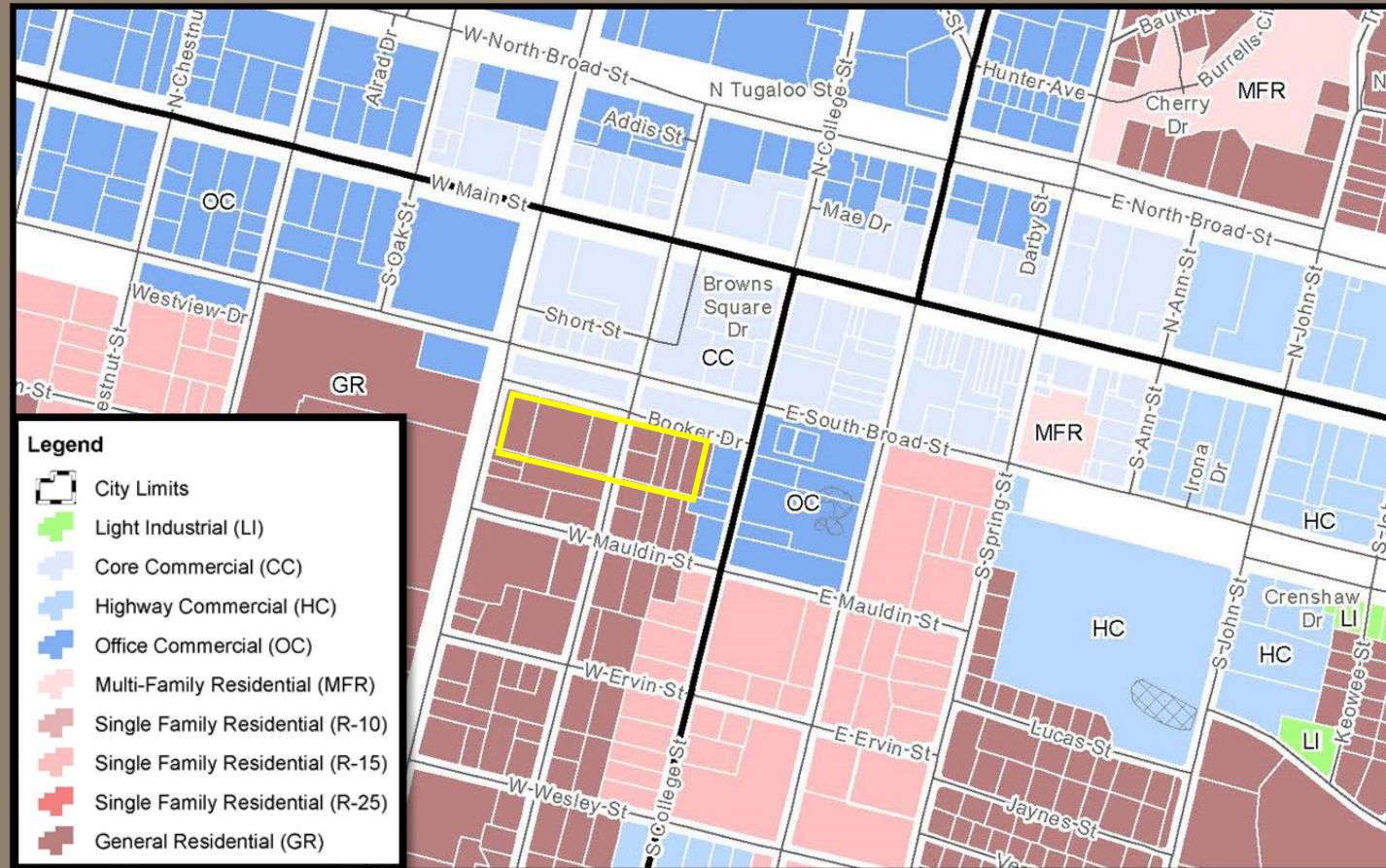
Surrounding Land Use: North: Commercial/Government; South: Residential; East: Residential/Government/Commercial; West: Government/Cemetery



Request to rezone +/- 3.75 acres along Booker Drive from GR to OC



Request to rezone +/- 3.75 acres along Booker Drive from GR to OC



Request to rezone +/- 3.75 acres along Booker Drive from GR to OC



Looking West from Booker Drive
(Intersection of Booker Drive and
South Church Street)



Looking South from Booker Drive
(Intersection of Booker Drive and
South Church Street)



Looking East from Booker Drive
(Intersection of Booker Drive and South
Church Street)



Looking West along Booker Drive
(Intersection of Booker Drive and South
Tugaloo Street)



Request to rezone +/- 3.75 acres along Booker Drive from GR to OC

Staff Evaluation

- This request is to rezone eight (8) parcels of property described above from GR (General Residential) to OC (Office Commercial).
- Commercial). The reasoning is to better reflect the existing land uses and to provide a transition zone between the established residential and commercial districts. The purpose of the GR Zoning District is provide for medium density residential purposes on lots not less than 5,000 square feet in size.
- The purpose of the OC Zoning District is to provide for local or neighborhood-oriented business and compatible residential use purposes.
- Both commercial and residential uses are adjacent to the subject parcels. The Future Land Use Chapter in the City's Comprehensive Plan (2015) identifies the goal of expanding of the downtown business district in an orderly manner, as well as policies to review the current zoning, make amendments as needed and to consider mixed use if compatible.



Request to rezone +/- 3.75 acres along Booker Drive from GR to OC

Staff Recommendation

- Due to its previous and current use; its compatibility with the character of the area and the Future Land Use chapter of the 2015 Comprehensive Plan, and its ability to act as a transition zone between the established residential (GR) and commercial (CC) districts, staff recommends approval of this request.



Chapter 123 – BUILDING CODES (Will need to repeal current and replace with following)

Article 1. – PURPOSE, SCOPE, AUTHORITY

Sec. 123-1. - Title.

This chapter shall be known as the "Building Codes Ordinance of the City of Walhalla, South Carolina."

Sec. 123-2. - Authority.

This chapter is adopted pursuant to the authority conferred by the South Carolina Code of Laws upon the City.

Sec. 123-3. - Purpose.

The purpose of this chapter shall be to establish rules and regulations for the construction, alteration or demolition of buildings, issuance of permits pertaining thereto and the duties of the building official.

Sec. 123-4. - Violations; penalties.

- (a) The violation of any of the codes or regulations adopted pursuant to the provisions of this chapter is hereby declared to be a misdemeanor, and any person violating such codes or regulations shall be deemed guilty of a misdemeanor and, upon conviction, shall be punished in accordance with this section. Each day such violation shall continue shall be deemed a separate offense. In case of any violation of or proposed violation of the codes or regulations adopted pursuant to this chapter, the building official or other appropriate authority of the City, or any adjacent or neighboring property owner who would be damaged by such violation may, in addition to other remedies, apply for injunctive relief, mandamus or other appropriate proceedings to prevent, correct or abate such violation or threatened violation.
- (b) Any person who shall violate any of the provisions of this chapter shall be subject to a civil fine not to exceed \$500 per offense, per day of violation.

Sec. 123-5. - Frontage requirements relative to issuance of building permits, erection of buildings.

No building permit shall be issued and no building other than an accessory building shall be erected on any piece of property in the City unless such piece of property shall have frontage on a road or street.

Sec. 123-6. - Exemption for public schools.

- (a) No fees shall be charged and the City shall refrain from plan review, permit issuance and on-site inspections when the project involves a public school.
- (b) If the school district desires inspections and/or plan review by the City building official, fees shall be charged and normal departmental procedures followed.

Article 2. - ADMINISTRATION

Sec. 123-7. – Building and Codes.

- (a) Establishment. There is hereby established Building and Codes duties and responsibilities within the Community Development Department for the purposes of administering the provisions of City adopted nationally recognized building codes.
- (b) Building Official. The Building and Codes duties shall be the responsibility of a building official, serving at the pleasure of the City administrator or by services contracted through an outside agency. Compensation shall be determined at the time of appointment.
- (d) Administration. The Community Development Department shall accept all applications for required permits, review plans and specifications, make required inspections and issue required certificates and permits. The building official shall be responsible for all administrative functions required by the adopted codes.
- (e) Enforcement. The enforcement of the codes will commence after a building official has been appointed and the administrator has determined that the codes may be effectively and efficiently administered.
- (f) Fees Imposed. The administration of the building codes shall be assisted through the collection of fees established by the City Council. Any fee changes shall be made by the City Council.

Sec. 123-8. - Maximum time permitted for codes official or inspector to appear on site following notification of readiness for inspection; effect of failure to appear.

The building official shall perform an inspection in a reasonable time period, but not more than five work days following notification that the work is ready. If the inspection is not performed within the allotted five work days, the work may be covered and/or construction continued. Saturdays, Sundays and legal holidays shall not be included in the computation of the five work days.

Sec. 123-9. - Construction board of adjustment and appeals.

- (a) Establishment. There is hereby established a construction board of adjustment and appeals, which shall consist of five members appointed by City Council and subject to the terms and provisions contained in Chapter 7 with the following exceptions. Pursuant to the requirements of the SBCCI standard building code, the board should be composed of individuals with knowledge and experience in the technical codes, such as design professionals, contractors or building industry representatives. No board members shall participate in a case in which he or she has a personal financial interest. Whenever

the words "board of adjustment and appeals" appear in the standard building codes in force in the City at any time (the "building code"), they shall refer to the construction board of adjustment and appeals.

- (b) Quorum. A simple majority of the board shall constitute a quorum.
- (c) Record. The building official shall act as secretary of the board and shall make a detailed record of all of its proceedings, which shall set forth the reasons for its decision, the vote of each member, the absence of a member and any failure of a member to vote.

Article 3. - CODES ADOPTED

Sec. 123-10. - Building codes.

Pursuant to South Carolina Title 6, Chapter 9, as may be amended by the General Assembly, the City of Walhalla hereby adopts the latest editions of the following national codes and the standards referenced, or as adopted by the South Carolina Building Codes Council, as set forth herein for the regulations of construction within the City of Walhalla: building, residential, gas, plumbing, mechanical, fire and energy codes as promulgated, published, amended or made available by the International Code Council Inc., and the National Electrical Code as published by the National Fire Protection Association, including the International Property Maintenance Code. Each code is published separately in book form and is adopted by reference as though copied fully in this section, as published by the International Code Council, Inc. and the National Fire Protections Code. Any provision identifying the jurisdiction shall be deemed to be the City of Walhalla. A file of record of these codes is in the office of the building official.

International Building Code (excluding Appendix A and B).

The adoption of the latest edition, all provisions and requirements of the International Swimming Pool and Spa Code and amendments thereto which have been adopted by the State of South Carolina insofar as such provisions have application to the City and made a part of this chapter as fully as through set out in this section.

Sec. 123-11. - Height limit for weeds.

For purposes of section 302.4 of the International Property Maintenance Code regarding maintenance of weeds, all premises and exterior property shall be maintained free from weeds or plant growth, as described therein, in excess of 12 inches in height. This limitation on weed height shall only apply to tracts of land with a total area of less than ten acres.

Sec. 123-12. - Authority.

- (a) The standards contained in the above building codes shall be controlling in the use, maintenance, and occupancy of all structures located within the City limits.
- (b) The City building official shall have the authority to review and enforce the standards contained in the building codes. The building official shall work with the City fire chief and/or his designee to review

and enforce those references to the building codes as contained in the fire code pertaining to plan review and new construction. The City fire chief and/or his designee shall have continued authority to review and enforce all maintenance and compliance items contained in the fire code.

- (c) Applications for building permits of structures in excess of 5,000 square feet for commercial or industrial use are required to have a 3rd party administer the plan review and building inspection at the applicant's expense. Applicants are to coordinate with the City building official and 3rd party to ensure compliance of all statutes.

Sec. 123-13. - Exemption of property sold by the master in equity.

Any property that has been sold by the master in equity and is currently subject to a right of redemption period shall be exempt until such redemption period has expired. Such property shall be posted with a notice signifying such exemption.

Article 4. - PERMITS

Sec. 123-15. - Administration.

The building official or designated staff may require any person who is issued a building permit to keep accurate records of all costs of the improvement and such records shall be made available upon his request. If any person refuses to make such records available, it shall be presumed that the costs thereof are in excess of \$1,000.00 and a permit shall be required. The personal labor of any owner or members of his immediate family shall not be included in computing the first \$1,000.00. The building permit shall be issued for a period of 12 months and may be renewed once for an additional six-month period, at the end of the original 12-month period, upon the discretion of the building official if the construction or improvement is not completed. If construction is not completed in 18 months the permitting process must start anew, using the codes, standards and procedures then in effect.

Sec. 123-16. - Building Permit

- (a) Required. No building, driveway, wall, structure, or other improvement shall be erected, installed, added to, or structurally altered without the owner or developer having first obtained a building permit from the Building Official, pursuant to this section and the standards of this section.
- (b) Application. Applications for a building permit shall be filed on a form provided by the Building Official, and shall include the following:
 - (1) A general description of the proposed work to be completed and the proposed use(s) being developed;
 - (2) The zoning district designation of the land where development is proposed;
 - (3) The name and signature of the land owner or owner's authorized agent;
 - (4) The estimated cost of the construction, including labor and materials;
 - (5) A plan, drawn to scale, showing:
 - (5.1) The dimensions of the lot being developed;
 - (5.2) The size and location of buildings and structures to be erected;

- (5.3) The building height from the top of the first living floor surface;
 - (5.4) The percentage of the lot covered by impervious surfaces;
 - (5.5) The total heated square footage;
 - (5.6) The front, side, and rear yards or setbacks; and
 - (5.7) Right-of-way width;
 - (6) Any other information considered necessary by the Building Official in order to render a decision.
- (c) Standards. A building permit shall be approved by the Building Official upon a finding that the application complies with the standards of this Chapter and all other applicable city ordinances.
- (d) Conditions. In approving a building permit, the Building Official may impose appropriate conditions on the permit approval.
- (e) Expiration.
- (1) If the work described in any building permit has not begun within twelve (12) months from the date of issuance, the building permit shall expire and be void.
 - (2) Upon written application submitted at least 30 days prior to the expiration of the permit by the applicant and upon a showing of good cause, the Building Official may grant one extension not to exceed six (6) months. Failure to submit an application for an extension within the time limits established by this section shall render the building permit void.
- (f) Amendments. A building permit may be amended, extended, or modified only in accordance with the procedures and standards established for its original approval.
- (g) Revocation of Permit. In the event that any person holding a building permit pursuant to this ordinance violates the terms of the permit or implements in such a manner as to materially adversely affect the health, welfare, or safety of persons residing or working in the neighborhood or development site so as to be materially detrimental to the public welfare or injurious to property or improvements in the neighborhood, the building official may issue a stop work order and revoke the building permit.

Sec. 123-17. - Land Disturbance Permit (LDP).

- (a) Required. A Land Disturbance Permit (LDP) is required for all residential, commercial and industrial land disturbing activity, including subdivision and PUD developments, that involve the construction of new structures, infrastructure (new roads, ponds or utilities), grading and infill. No grading or other land-disturbing activity over 5,000 square feet, including the addition or installation of any impervious surface, except as exempted by § 123-17(c), shall commence without first having obtained a land disturbance permit pursuant to this section.
- (1) "Land-disturbing activity" means any grading, scraping, excavating, or filling of land; clearing of vegetation; and any construction, rebuilding, or alteration of a structure. Land-disturbing activity shall not include activities such as ordinary maintenance and landscaping operations, individual home gardens, yard and grounds upkeep, repairs, additions or minor modifications to a single-family residence, and the cutting of firewood for personal use.

- (b) SCDHEC Approval. If the activity will require SC DHEC approval through the South Carolina's NPDES Stormwater Program, this approval is required prior to issuance of a land disturbance permit.
- (c) Exemptions. The following activities are not required to obtain a land disturbance permit, but should follow best management practices for erosion and sediment control:
 - (1) Agricultural uses, including forestry;
 - (2) Minor Landscaping;
 - (3) Land-disturbing activities undertaken for the purpose of fighting fires or other emergency activity that is immediately necessary for the protection of life, property, or natural resources; and
 - (4) Land-disturbing activities taking place on a lot containing a lawfully established single-family dwelling, provided such activities are located outside of any sensitive natural areas and provided they are limited to a maximum of 2,500 square feet.
- (d) Application. Applications for a land disturbance permit shall be filed on a form provided by the Building Official, and shall include the following:
 - (1) The name(s) and address(es) of the owner and/or developer of the site;
 - (2) Site plan, including area to be disturbed;
 - (3) Tree protection and/or tree replacement plan;
 - (4) Erosion and sediment control measures to be implemented;
 - (5) Temporary and permanent vegetation control measures, including, but not limited to seeding mixtures and rates, types of sod, method of seedbed preparation, expected seeding dates, type and rate of lime and fertilizer application, and kind and quantity of mulching;
 - (6) Land disturbing activities of two (2) or more shall also include:
 - (6.1) A natural resources map identifying soils, topography, tree cover, waterways and other natural resources; and
 - (6.2) A sequence of construction of the development site, including stripping and clearing; rough grading; construction of utilities, infrastructure, and buildings; and final grading and landscaping. Sequencing shall identify the expected date on which clearing will begin, the estimated duration of exposure of cleared areas, areas of clearing, installation of temporary erosion and sediment control measures, and establishment of permanent vegetation.
 - (7) Filing fee.
- (e) Standards. A land disturbance permit shall be approved upon a finding that the application complies with the standards with the standards of this Chapter and all other applicable city ordinances, including Chapter 287 Trees and Vegetation and Chapter 330 Zoning and Subdivision; and complies with the South Carolina Erosion and Sediment Control Act. No land disturbance permit shall be issued unless and until a Zoning Permit has first been issued.

- (1) Clearing, except that necessary to establish sediment control devices, shall not begin until all sediment control devices have been installed and have been stabilized;
 - (2) Soil stabilization shall be completed within five days of clearing or inactivity in construction;
 - (3) If seeding or another vegetative erosion control method is used, it shall become established within two weeks or may require the site to be reseeded or a nonvegetative option employed;
 - (4) Special techniques on steep slopes or in drainage ways may be used to ensure stabilization;
 - (5) Soil stockpiles must be stabilized or covered at the end of each workday;
 - (6) Techniques that divert upland runoff past disturbed slopes shall be employed;
 - (7) Measures required in order to ensure that sediment is not tracked onto public streets by construction vehicles or washed into storm drains shall be implemented.
- (f) Conditions. In approving a land disturbance permit, the Building Official or designee may impose appropriate conditions on the permit approval.
- (g) Expiration. If the work described in any land disturbance permit has not begun within six (6) months from the date of issuance, the land disturbance permit shall expire and be void. Land-disturbing activity shall not proceed unless and until a new land disturbance permit is obtained.
- (h) Amendments. A land disturbance permit may be amended, extended, or modified only in accordance with the procedures established for its original approval.
- (i) Revocation of Permit. In the event that any person holding a land disturbance permit pursuant to this ordinance violates the terms of the permit or implements in such a manner as to materially adversely affect the health, welfare, or safety of persons residing or working in the neighborhood or development site so as to be materially detrimental to the public welfare or injurious to property or improvements in the neighborhood, the building official may issue a stop work order and revoke the land disturbance permit.

Sec. 123-18. - Occupancy.

It shall be unlawful for any person to begin residing in, operating or conducting business within any building until a certificate of occupancy has been issued and electrical, water and sewer service to such building has begun.

Sec. 123-19. - Property Identification Number.

All property upon which houses, dwellings, buildings, house trailers, businesses and other such structures are constructed or located within the City of Walhalla shall be considered developed property and shall have on the face and/or other appropriate side of the house, dwelling, business or structure identification numbers, in a manner and location so that said identification numbers are clearly and readily readable to a person of normal vision from the adjacent roadway.

All applicants for building permits for new construction of residences or businesses or other such structures shall be required to submit a plan showing the proposed location of their property identification number before any building permit will be issued, and compliance with this article shall be a condition precedent to the issuance of a certificate of occupancy.

Sec. 123-19 - Exceptions.

No building permit shall be required for any construction performed by the owner himself, the cost for which is less than \$1,000.00. No building permit shall be required for the addition of siding of any type to a residence. No building permit shall be required for the removal of the remains of a burned home. The issuance of zoning permits still apply.

Sec. 123-20 - Permit fee schedule.

The schedule of fees for permits for building, construction, land disturbance and repair of buildings and structures within the City limits is set by City Council; adopted by reference and on file in the City offices.

Article 5. - CITY BUILDINGS

Sec. 123-21. - Applicability.

This chapter shall be applicable to any and all buildings, structures or similar improvements presently existing, or to be erected, on real property owned by the City or any agency, department, board or commission established or regulated by the City council pursuant to S.C. Code 1976, § 4-9-30(6) or whose governing board is appointed pursuant to S.C. Code 1976, § 4-9-170 and all such buildings, structures or similar improvements shall be hereinafter referred to as City buildings.

Sec. 123-22. - Council approval for alterations, repairs, other construction projects.

- (a) The City council shall give prior approval before any City building is altered, repaired, built, removed, modified, demolished, condemned, rehabilitated or improved, including additions and permanent fixtures thereto.
- (b) The City council shall also give prior approval before any lessee of City property shall alter, repair, build, remove, modify, demolish, condemn, rehabilitate, or improve any buildings or structures not owned by the City but located on City property, including additions and permanent fixtures thereto unless such alteration, repair, building, removal, modification, demolition, condemnation, rehabilitation, or improvement is expressly permitted in the current lease or other current written agreements.

Article 6 – MANUFACTURED HOUSING

Section 123-23. – Manufactured Housing

- (a) Zoning Compliance. No moving or manufactured home permit shall be issued for any manufactured home brought into the City of Walhalla or relocated within the City after the adoption of this chapter, unless a current certificate of zoning compliance has been issued by the Zoning Administrator, to certify that the manufactured home is in full compliance with Chapter 330 of the Walhalla Code.
- (b) Standards. All manufactured homes subject to this chapter shall meet or exceed the most current construction standards promulgated by the U.S. Department of Housing and Urban Development, as well as the South Carolina Manufactured Housing Board and Chapter 199 of the Walhalla Code.
- (c) Registration. Manufactured homes must be registered with Oconee County, per Oconee Code § 30-145 prior to applying for a permit.
- (d) Moving Permit. Prior to the movement of any manufactured home being transported out of or within the boundaries of the county, a county moving permit must be acquired per Oconee Code § 30-150.
- (e) Permit. Manufactured homes must apply for and obtain a Manufactured Home permit that includes moving within city limits, inspections for one (1) unit set up, supporting foundation, tie downs, connections, and any exterior HVAC unit. Permits for accessory decks, screened enclosures, room additions, or other accessory structures, are subject to a zoning permit and the fees set by City Council.
- (f) Installation. Manufactured home installers must be properly licensed by the State of South Carolina Manufactured Housing Board. Installation shall be in compliance with the regulations of Chapter 79, South Carolina Department of Labor and Licensing-Manufactured Housing Board.

ARTICLE 7 - UNSAFE BUILDINGS/STRUCTURES

Sec. 123-24. - Authority.

This section is authorized by S.C. Code 1976, § 5-7-30; 5-7-32; 5-7-80; 31-15-20 et seq.

Section 123-25. - Generally.

All buildings/structures regulated by this chapter which are structurally unsafe or not provided with adequate egress, or which constitute a fire hazard or are otherwise dangerous to human life, are for the purposes of this chapter unsafe. Any use of buildings/structures constituting a hazard to safety, health or public welfare by reasons of inadequate maintenance, dilapidation, obsolescence, fire hazard, disaster, damage or abandonment are for the purposes of this chapter unsafe uses. All such unsafe buildings/structures or appendages are hereby declared to be public nuisances and shall be abated by alteration, repair, rehabilitation, demolition or removal in accordance with the procedures set forth in this chapter. It shall be unlawful for any owner or party in interest thereof to keep or maintain any building/structure or part thereof which is an unsafe building/structure as herein defined.

Section 123-26. - Definitions.

- (a.) Abate. As used in this chapter, means repair, replace, remove, destroy or otherwise remedy the condition in question by such means, in such time, in such a manner and to such an extent as the Building Official or City Council shall determine to be in the best interest of the public, taking into account all facts and circumstances.
- (b.) Enforcement officer. As used in this chapter is the Building Official or his designee.
- (c.) Public nuisance. As used in this chapter, any condition located in a building or on premises, which constitutes a health hazard and/or which is or may be unsafe or dangerous by reason of inability to appreciate the peril therein, and/or affects the economic value preservation of property and the surrounding properties as determined by the Building Official or his designee based upon the facts and circumstances found after reasonable inquiry, investigation or upon citizen report.
 - (1.) A building, structure, or portion thereof in a dilapidated or dangerous condition to be unsafe or unsuitable for human occupancy.
 - (1.1) Inadequate or inoperable mechanical, electrical, plumbing, or sanitation;
 - (1.2) Lack of sound and effective exterior walls or roof covering to provide weather protection;
 - (1.3) Lack of structural integrity, including deteriorated or inadequate foundations, joints, vertical or horizontal support;
 - (1.4) Broken, missing or inoperable windows, doors constituting a hazardous condition or potential attraction to trespassers;
 - (1.5) Broken, deteriorated structures presenting a risk to public safety.
 - (2.) An abandoned building, manufactured home, or structure that violates health, safety, sanitation requirements and/or economic value preservation of properties such as:
 - (2.1) An unoccupied and unsecured building or structure;
 - (2.2) A partially constructed, partially reconstructed, or partially demolished building or structure where work is abandoned for a period of 180 days;
 - (2.3) A manufactured home that is damaged, extensively deteriorated, does not have approved utilities, water, and septic service, or is deteriorated or is being used as other than residential occupancy.
- (d.) Unsafe building/structure. As used in this chapter, "unsafe building/structure" means any building/structure which has been determined to be unsafe by the Building Official or his designee. A vacant structure that is not secured against entry shall be deemed unsafe.

Section 123-27. - Declared public nuisance.

All structures found to be maintained in violation of any one or more of the provisions of this chapter are hereby determined to be public nuisances and shall be abated by alteration, repair, rehabilitation, demolition or removal in accordance with the procedures specified hereinafter.

Section 123-28. - Condemnation proceedings.

The Building Official shall examine or cause to be examined every uninhabited and/or habited building/structure or portion thereof reported as unsafe or damaged, and if such is found to be a public

nuisance as defined in this chapter, he shall commence proceedings to cause the alteration, repair, rehabilitation, demolition or removal of the building or structure.

Section 123-29. - Right to enter property to inspect or abate.

The Building Official or his designee with proper credentials, is hereby authorized (with just cause) to enter into and upon any property located within the City for the purpose of inspecting and enforcing the provisions of this code. If any responsible party, owner, occupant or the agent of any owner or occupant of any property located within the City refuses to allow inspection of such property, the City is authorized to seek an administrative order or search warrant from any authorized judicial officer having jurisdiction over subject property.

Section 123-30. - Notice and order.

The Building Official shall issue a notice and order directed to the owner or party in interest of the unsafe building/structure stating the defects thereof. This notice shall require the owner or party in interest of the unsafe building/structure or premises within 30 days to commence either the required alterations, repairs, improvements, demolition or removal of the unsafe building/structure or portions thereof, and all such work shall be completed within such period of time as the Building Official shall determine to be reasonable to accomplish the work, which period shall be stated in the notice. If necessary, such notice shall also require the unsafe building/structure or portion thereof not to be used until the required repairs and improvements are completed, inspected and approved by the Building Official.

Section 123-31. - Service of notice and order.

Service of the notice and order shall be made upon the owner or party in interest either personally or by:

- (a.) Mailing a copy of such notice and order, by certified mail, postage prepaid, return receipt requested, to each owner of or party in interest in the property as indicated by the records of the county tax assessor; or
- (b.) If no address so appears or is known to the Building Official, a copy of the notice and order shall be mailed to the owner or party in interest at the address of the unsafe building/structure, and a copy of the notice shall also be posted in a conspicuous place on the unsafe building/structure.
- (c.) The failure of any such person to receive such notice shall not affect the validity of any proceedings taken under this chapter. Service by certified mail in the manner herein provided shall be effective on the date of mailing. The receipt card, return and acknowledgement of receipt by certified mail, shall be affixed to the copy of the notice and order retained by the Building Official.

Section 123-32. - Posting of signs.

The Building Official shall cause to be posted at the main entrance of such an uninhabited, unsafe building/structure a notice to read: "DANGER—THIS BUILDING/STRUCTURE IS DECLARED UNSAFE." Such notice shall remain posted until the required repairs, demolition or removal is completed. Such notice shall not be removed without written permission of the Building Official, and no person shall enter this unsafe building/structure except for the purpose of making repairs required or demolition of the unsafe building/structure.

Section 123-33. - Condemnation of unsafe building/structure.

If, at the expiration of any time limit and the notice provided for in section 123-30, the owner or party in interest has not complied with the requirements thereof, the Building Official may recommend abatement in accordance with the provisions set out hereinafter.

- (a.) Notice of public hearing. Notwithstanding any other provision of this chapter, when the whole or any part of any uninhabited building/structure is found to be in a dangerous or unsafe condition, the Building Official, having ascertained that the time for providing a notice has expired and that the nuisance has not been abated, shall issue a notice to each owner of record or party in interest of record in whose name the property appears on the last local tax assessment record. If the Building Official has determined that the structure is in a condition that would require demolition, the owner of record or party in interest may appeal the decision before the City Council and show cause why the building/structure should not be demolished. In matters other than demolition of a structure, the owner of record or party in interest shall appeal the Building Official's decision before the Construction Board of Adjustments and Appeals and show cause why the building/structure should not be abated or otherwise made safe. Notice shall be given to the parties in the same manner as provided for in section 123-31 of this chapter to appear at the hearing on the date, time and place specified in the notice, which shall not be less than ten days after the mailing of this notice. When the whereabouts of such persons are unknown and cannot be ascertained by the Building Official in the exercise of reasonable diligence, then the serving of such complaint upon or order upon such person shall be made by publishing it once every week for two consecutive weeks in a newspaper of general circulation printed and published in the county.
- (b.) Hearing. City Council or the Construction Board of Adjustments and Appeals shall conduct the hearing at the time and location fixed by the complaint and notice.
- (c.) Failure to appear. Failure of any person to appear at the hearing set in accordance with the provisions of this chapter shall constitute a waiver of his rights to the administrative hearing on the notice.
- (d.) Scope of hearing. The hearing shall offer the owner or party in interest the opportunity to be heard on only those specified matters or issues raised by the notice of violation. The owner or party in interest may appear at the hearing in person or through his attorney or other designated representative.
- (e.) Staying of notice under appeal. Any notice issued by the Building Official under the provisions of this chapter shall be held in abeyance during the course of an appeal.
- (f.) Provisions for hearing appeals.
 - (1.) Rules. A hearing shall not be required to be conducted in accordance with the technical rules regulating evidence and testimony prevailing in courts of law or equity. Construction Board of Adjustments and Appeals may grant continuances for good cause.
 - (2.) Oaths, affirmations. In any proceeding under this chapter, any member of City Council or the Construction Board of Adjustments and Appeals shall have the power to administer oaths and affirmations and certify official acts.
 - (3.) Evidence. Relevant evidence shall be admitted if it is the type on which responsible persons are accustomed to rely in the conduct of serious affairs, regardless of the existence of any common law or evidence over objections in civil courts.

- (4.) Inspections. City Council or the Construction Board of Adjustments and Appeals may inspect any uninhabited, unsafe building/structure or premises involved in a hearing during the course of the hearing, provided the following are complied with:
- (4.1) Notice of such inspection is given to the parties prior to making the inspection; and
 - (4.2) The parties are allowed to be present during inspection; and
 - (4.3) The inspector states for the record upon completion of the inspection the facts observed and any conclusions drawn there from.
- (5.) Recourse. If the owner or party in interest is aggrieved by the decision of City Council or the Construction Board of Adjustments and Appeals, nothing in this chapter shall be construed as depriving him of seeking redress in civil or other applicable courts. Said appeal must be filed within 30 days from the effective date of the final decision.

Section 123-34. - Implementation.

Failure to commence work. Whenever the required repair, vacation or demolition is not commenced within thirty (30) days after the effective date of the City Council or Construction Board of Adjustments and Appeal order, the Building Official may cause the uninhabited, unsafe building/structure to be repaired to the extent required to render it safe; or if the notice requires demolition, to cause the uninhabited, unsafe building/structure to be demolished and all debris be removed from the premises.

Section 123-35. - Recovery of cost of repair or demolition.

If the owner or party in interest of any uninhabited building/structure which has been condemned as unsafe by the Building Official, after being notified by the Building Official in writing of the unsafe building/structure, shall permit it to stand or continue in that condition, he shall be subject to penalties as prescribed by section 223-29, general criminal penalty, continuing violations, of the City of Walhalla Code of Laws for each day such unsafe building/structure continues in such condition after such notice. The costs of repair or demolition shall be borne by the owner or party in interest to the extent permitted by law.

Section 123-36. - Liability for cost of repair or demolition.

City Council may direct the expenditure of public resources to abate the nuisance condition. The cost of abatement shall include an administrative assessment of \$250.00, any attorney's fees and costs, in addition to the actual cost of labor and materials expended in public abatement. The person shall be served with a notice of assessment within seven days of the completion of the abatement. The notice of assessment shall include the administrative fee and a statement of public cost, attested to by affidavit and shall be issued and served, as provided in section 123-31, upon the person responsible for payment who shall make payment within 30 days of the date of service. Upon the expiration of the 30 day period, if the amount has not been paid in full or contested before City Council, the City Council may direct that a lien in that amount be filed with the County Clerk of Court or Register of Deeds and with the City Clerk. The lien shall be of record in the County Courthouse until paid or recovered, or otherwise released.

Article 8. - UNFIT DWELLINGS

Sec. 123-37. - Authority.

This chapter is authorized by S.C. Code 1976, § 31-15-310 et seq.

Sec. 123-38. - Findings.

The City Council finds that there exist in the City, dwellings which are unfit for human habitation due to dilapidation; defects increasing the hazards of fire, accidents or other calamities; lack of ventilation, light or sanitary facilities; or other conditions rendering such dwellings unsafe or unsanitary, dangerous or detrimental to the health, safety or morals or otherwise hazardous to the welfare of the residents of the City.

Sec. 123-39. - Enforcement; powers of building official.

The building official is hereby authorized and directed to exercise the powers prescribed in this chapter. He may exercise such powers as may be necessary or convenient to carry out and effectuate the purpose and provisions of this chapter, including the following powers in addition to others granted by this chapter or the enabling legislation:

- (1) To investigate dwelling conditions in the City in order to determine whether dwellings therein are unfit for human habitation.
- (2) To administer oaths and affirmations, examine witnesses and receive evidence.
- (3) To enter upon premises for the purpose of making examinations, provided such entries are made in such manner as to cause the least possible inconvenience to the persons in possession.

Sec. 123-40. - Standards for determining fitness of dwellings for human habitation.

The building official may determine that a dwelling is unfit for human habitation if he finds that conditions exist in such dwelling which are dangerous or injurious to the health, safety or morals of the occupants of such dwelling, the occupants of neighboring dwellings or other residents in the City. Such conditions may include the following (without limiting the generality of the foregoing): defects increasing the hazards of fire, accidents or other calamities; lack of adequate ventilation, light or sanitary facilities; dilapidation; disrepair; structure defects; uncleanness; and breeding areas for insects or vermin.

Sec. 123-41. - Complaint procedure; action taken by codes official; failure to comply with order.

- (a) Whenever a complaint is made with the Community Development Department by the City Council or the Police Chief or a public authority or a petition is filed by at least five residents of the City charging that any dwelling is unfit for human habitation, or any lot or property in the municipality is not clean and free of rubbish, debris and other unhealthy and unsightly material so as to constitute a public nuisance, the building official shall establish by its own investigation that the dwelling is unfit for human habitation or the lot or property in the municipality is not clean and free of rubbish, debris and other unhealthy and unsightly material and constitutes a public nuisance.
- (b) If his preliminary investigation discloses a basis for such charges, he shall issue and cause to be served upon the owner of and all parties in interest in such dwelling a complaint stating the charges in that respect and containing a notice that a hearing will be held before the building official or his designated agent at a place therein fixed not less than ten (10) days nor more than thirty (30) days after the serving of such complaint; that the owners and parties in interest shall be given the right to file an answer to the complaint; that the owners and parties in interest shall be given the right to

file an answer to the complaint and to appear in person or otherwise and give testimony at the place and time fixed in the complaint; and that the rules of evidence prevailing in courts of law or equity shall not be controlling in hearings before the codes official.

- (b) If, after such notice and hearing, the building official determines that the dwelling under consideration is unfit for human habitation, he shall state in writing his findings of fact in support of such determination and shall issue and cause to be served upon the owner thereof an order:
 - (1) If the repair, alteration or improvement of the dwelling can be made at a reasonable cost in relation to the value of the dwelling ("reasonable cost" being not over 50 percent of such value), requiring the owner, within the time specified in the order, to repair, alter or improve such dwelling to render it fit for human habitation or to vacate and close the dwelling as a human habitation; or
 - (2) If the repair, alteration or improvement of the dwelling cannot be made at a reasonable cost in relation to the value of the dwelling ("reasonable cost" being not over 50 percent of such value), requiring the owner, within the time specified in the order, to remove or demolish such dwelling.
- (c) If the owner fails to comply with an order to repair, alter or improve or to vacate and close the dwelling, the building official may cause such dwelling to be repaired, altered or improved or to be vacated and closed, and the building official may cause to be posted on the main entrance of any dwelling so closed, a placard with the following words:

"This building is unfit for human habitation; the use or occupation of this building for human habitation is prohibited and unlawful."
- (c) If the owner fails to comply with an order to repair, alter or improve such dwelling within the specified time period in the order of the building official he may find in writing that employees of the City of Walhalla, or persons specifically contracted by the City of Walhalla, should enter and go upon the property so specified to correct the conditions specified. The order for such entry shall be done by the Mayor and Council of the City of Walhalla. The cost of such repairs, alterations, improvements, removal or demolition shall be at the expense of the owner(s) of said dwelling unit and will constitute a lien against the same in the office of the Clerk of Court for Oconee County, until such time as the City of Walhalla shall obtain and enforce judgment against the owner of said property in the amount of the above-mentioned costs.
- (d) If the owner fails to comply with an order to remove or demolish the dwelling, the building official may petition the courts to cause such dwelling to be removed or demolished. If the City, in demolishing unfit dwellings as permitted by this section, contracts with a third party not employed by the City to do the work, it must bid the work in conformity with the City's procurement code.
- (e) Upon correction of the condition so specified, the City of Walhalla shall notify the owner(s) the amount of the cost of such repairs, alterations or improvements, vacating and closing or removal or demolition by the building official in the manner herein. Such cost of correction shall immediately constitute a lien upon the real estate and shall be collectable in the same manner as municipal taxes.
- (g) Complaints or orders issued by a public officer pursuant to this article shall be served upon persons either personally or by registered mail, but if the whereabouts of such persons is unknown and cannot be ascertained by the public officer in the exercise of reasonable diligence and the public officer shall

make an affidavit to that effect, then the serving of such complaint or order upon such persons may be made by publishing it once each week for two consecutive weeks in a newspaper printed and published in the City or, in the absence of such newspaper, in one printed and published in the county and circulating in the municipality in which the dwellings are located. A copy of such complaint or order shall be posted in a conspicuous place on the premises affected by the complaint or order. A copy of such complaint or order shall also be filed with the clerk of the county in which the dwelling is located and such filing of the complaint or order shall have the same force and effect as other lis pendens notices provided by law.

Sec. 123-42. - Rights of person affected by order.

In accordance with S.C. Code 1976, § 31-15-370, any person affected by an order issued by the building official pursuant to this chapter may, within sixty (60) days after the posting and service of the order, petition the circuit court for an injunction restraining the building official from carrying out the provisions of the order and the court may, upon such petition, issue a temporary injunction restraining the building official pending the final disposition of the cause. Hearings shall be heard by the court on such petitions within twenty (20) days or as soon thereafter as possible and shall be given preference over the matters on the court's calendar. The court shall hear and determine the issues raised and shall enter such final order or decree as law and justice may require. In all such proceedings, the findings of the building official as to facts, if supported by evidence, shall be conclusive. Costs shall be at the discretion of the court. The remedies provided in this section shall be exclusive remedies and no person affected by an order shall be entitled to recover any damages for action taken pursuant to any order of the building official or because of compliance by such person with any order of the building official.

Article 9. – LEGAL STATUS PROVISIONS

Sec. 123-43. - Preservation of rights and actions.

Nothing in this chapter hereby adopted shall be construed to affect any suit or proceeding pending in any court, or any rights acquired, or liability incurred; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this article.

Sec. 123-44. - Conflicts

In the event any conflict may arise between the provisions of these codes with amendments thereto, adopted by this section, and any other state law or city ordinance, rules or regulations, the most restrictive provisions shall prevail and be controlling.

Sec. 123-45. - Zoning ordinance preserved

Nothing contained in these codes shall repeal any of the provisions of the Zoning and Subdivision Ordinance, and in the event, there should be any conflict between the terms of these codes and of the zoning

ordinance, the provisions of the Zoning and Subdivision Ordinance shall prevail and be controlling.

Sec. 123-46. Separability.

The provisions and sections of this chapter shall be deemed to be separable, and the invalidity of any portion of this chapter shall not affect the validity of the remainder.

DRAFT



CITY OF WALHALLA
CONTRACTING AND FUNDING APPROVAL FORM

DEPARTMENT: Administration

DATE REQUESTED: April 13, 2023

PROJECT NAME: S. Catherine One Lane

PROJECT DESCRIPTION: This project will convert S Catherine from 2 lanes to 1 lane between Broad and Main. Signage, striping, and crosswalks will be installed.

AWARDEE NAME: Complete Structured Solutions

CONTRACT COST: \$6,272.50

FUNDING SOURCE: Public Works 23 GF

BUDGET CODE: 010-530-50300-50235

Timothy B. Bunker

APPROVAL TO SUBMIT TO COUNCIL

CITY COUNCIL APPROVED

4/13/2023 DATE

DATE

Tim Owens
Asphalt Sealcoating Services, Inc.
PO Box 384
West Union, SC 29696

ESTIMATE

City of Walhalla
Catherine Street Project

Estimate # 0321231
Estimate Date 03/21/2023

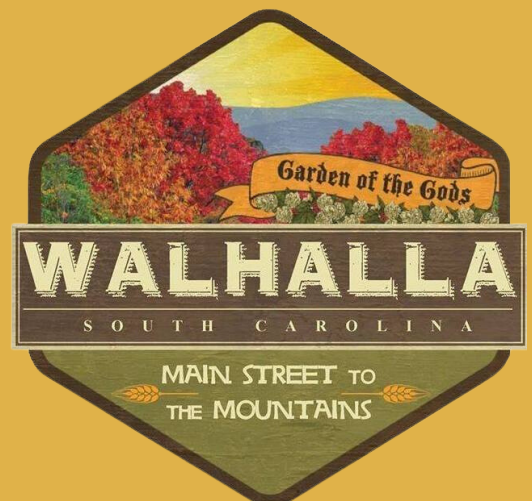
Item	Description	Unit Price	Quantity	Amount
Service	Clean and Sealcoat Roadway (2 coats)	2.25	1410.00	3,172.50
Service	Paint all cross walks, parking lines and handicaps.	1475.00	1.00	1,475.00
Product	Install all designated signage.	1625.00	1.00	1,625.00
<p><u>NOTES:</u> Thank You for choosing Asphalt Sealcoating Service. If you need anything in the future, please don't hesitate to call on us.</p> <p>* Payment due upon completion * we do not accept credit card payments * references available upon request</p>				
		Subtotal	6,272.50	
		Total	6,272.50	
		Amount Paid	0.00	
		Estimate	\$6,272.50	



APRIL 2023

Financial Audit Report 2022

For the Fiscal Period from
July 1, 2021 to June 31, 2022



CITY OF WALHALLA

"MAIN STREET to the MOUNTAINS"

Mr. Danny Edwards, Mayor

Mr. Danny Woodward, Mayor Pro Tem
Ms. Sarai Melendez, Councilwoman
Mr. Keith Pace, Councilman
Mr. Tyler Jordan, Councilman

Mr. Grant Keehn, Councilman
Mr. David Underwood, Councilman
Mr. Michael Kozlarek, City Attorney
Mr. Timothy B. Burton, City Administrator

April 6, 2023

Walhalla City Council
206 N Church Street
Walhalla, SC 29691

RE: FY 2022 Audit

Dear Honorable Mayor and Council,

We are pleased to submit the audited FY 23 Annual Comprehensive Financial Report. This report is a culmination of work by the City Clerk, City Accountant, City Administrator, and an independent audit firm.

The auditors have assigned an *unmodified opinion* to the FY 22 financial statement. This means the auditor concludes that the financial statements of a given entity are presented fairly, in all material respects, in accordance with generally accepted accounting principles. This is the best opinion we have received in the last 10 years. You will also find that this audit reflects the changes we have made to our internal controls, bond management, and accounting methods.

I sincerely appreciate all the work and support from Ashely Jones, City Clerk and Jason White, City Accountant from Payne, White, & Schmutz. Their hard work made this a successful fiscal year and successful audit.

Sincerely I am,



Timothy B. Burton
City Administrator

**REPORT TO THE HONORABLE MAYOR
AND MEMBERS OF CITY COUNCIL**

CITY OF WALHALLA

JUNE 30, 2022

CITY OF WALHALLA

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AUDITOR COMMUNICATIONS

The Honorable Mayor and Members of City Council
City of Walhalla
Walhalla, South Carolina

We have audited the financial statements of the City of Walhalla (the "City") for the year ended June 30, 2022, and have issued our report thereon dated April 5, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated January 6, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Walhalla are described in Note 1 to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

The most significant estimate at June 30, 2022 is the recording of depreciation expense. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the accrual for the City's net pension liability (along with related deferred outflows and inflows of resources) for its participation in the South Carolina Retirement System and the Police Officer's Retirement System is based on information provided by the South Carolina Public Employee Benefit Authority (PEBA). PEBA administers the retirement system. The net pension liability of each defined benefit pension plan was determined based on actuarial valuations, using membership data, projected forward to the end of the fiscal year, and financial information of the pension trust funds as of June 30, 2021, using generally accepted actuarial procedures.



The Honorable Mayor and Members of City Council
City of Walhalla
April 5, 2023

The net pension liability is calculated separately for the South Carolina Retirement System and the Police Officer's Retirement System and represents that particular System's total pension liability determined in accordance with GASB No. 67, less that System's fiduciary net position. We evaluated the key factors and assumptions used to develop the accrual for net pension liability in determining that it is reasonable in relation to the financial statements as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure regarding the determination of the pension liability describes the source of information and related assumptions used to estimate the liability.

The disclosures in the financial statements are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Significant Audit Adjustments

There were none.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 5, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting

The Honorable Mayor and Members of City Council
City of Walhalla
April 5, 2023

accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budgetary comparison schedule and the pension liability information, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on other supplementary information, which accompanies the financial statements, but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the other supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Mayor and Members of City Council, management, and others within the City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

McKinley, Cooper & Co., LLC

Greenville, South Carolina
April 5, 2023

COMMUNICATIONS WITH MANAGEMENT

The Honorable Mayor and Members of City Council
City of Walhalla
Walhalla, South Carolina

Thank you for the cooperation given during our engagement with the City of Walhalla.

For the year ended June 30, 2022, we present the following observations and recommendations relating to the City's accounting operations.

Review of Financial Statements

Our report for the 2022 audit expresses an **unmodified opinion** on the fair presentation of the financial statements, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

Organizational Structure

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the City of Walhalla in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, such deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

This report is intended solely for the information and use of the Mayor, Members of City Council, management, and others within the City and is not intended to be and should not be used by anyone other than these specified parties.

Members
American Institute of Certified Public Accountants
S.C. Association of Certified Public Accountants



The Honorable Mayor and Members of City Council
City of Walhalla
April 5, 2023

We appreciate the opportunity to present these comments and recommendations for your consideration, and are prepared to discuss them further at your convenience and provide any implementation assistance for changes or improvements you may require.

Respectfully submitted,

McKinley, Cooper & Co., LLC

Greenville, South Carolina
April 5, 2023



CITY OF WALHALLA, SOUTH CAROLINA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2022

CITY OF WALHALLA, SOUTH CAROLINA

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members of City Council
City of Walhalla
Walhalla, South Carolina

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Walhalla, South Carolina, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Walhalla as of June 30, 2022, and the respective changes in the financial position, and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Walhalla and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



The Honorable Mayor and Members of City Council
City of Walhalla
April 5, 2023

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but it is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

The Honorable Mayor and Members of City Council
City of Walhalla
April 5, 2023

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule, and pension plan schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplemental information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

McKinley, Cooper & Co., LLC

Greenville, South Carolina
April 5, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF WALHALLA, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022

The management of the City of Walhalla ("City") offers readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2022 ("FY 2022" or "2022") compared to the fiscal year ended June 30, 2021 ("FY 2021" or "2021"). The intent of this management's discussion and analysis ("MD&A") is to look at the City's financial performance as a whole. Readers are encouraged to not only consider the information presented here, but also the information provided in the financial statements, the notes to the financial statements, the required supplementary information, and the supplementary information to enhance their understanding of the City's overall financial performance.

Financial Highlights

- In the Statement of Net Position, the City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$17,792,400. Unrestricted net position has a balance of \$2,447,521 at June 30, 2022.
- The City's total net position increased by \$1,459,698 compared to the prior year net position, as revenues of \$11,027,863 exceeded expenses of \$9,568,165.
- As of the close of the current year, the City's governmental funds reported combined ending fund balances of \$2,211,367, an increase of \$1,047,332.
- At the end of the current year, unassigned fund balance for the General Fund was \$203,624 (4%) of total General Fund expenditures for 2022.
- The City's capital assets decreased by \$224,487. The decrease in capital assets was due to depreciation.
- The City's total debt decreased by \$393,710 during 2022 due repayment of principal.
- The City's net pension liability decreased by \$614,768 to \$4,801,434 at June 30, 2022.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of two parts – *Financial Section* (which includes the MD&A, the financial statements, the required supplementary information, and the supplementary information) and the *Compliance Section* (if applicable).

Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's financial statements. The City's financial statements comprise three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The financial statements present two different views of the City through the use of government-wide and fund financial statements. In addition to the financial statements, this report contains required supplementary information and supplementary information that will enhance the reader's understanding of the financial condition of the City.

Government-Wide Financial Statements. The financial statements include two statements that present different views of the City. These are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the City's assets and deferred outflows of resources ("deferred outflows") and liabilities and deferred inflows of resources ("deferred inflows"), with the differences between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

CITY OF WALHALLA, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022

OVERVIEW OF FINANCIAL STATEMENTS (CONTINUED)

The government-wide financial statements are divided into two categories: 1) governmental activities; and 2) business-type activities. The governmental activities include administrative and general, public safety, judicial services, and recreation and tourism. The business-type activities are the City's water and sewer operations. The government-wide financial statements can be found as listed in the table of contents.

Fund Financial Statements. The fund financial statements provide a more detailed look at the City's most significant activities. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like all other governmental entities in South Carolina, uses fund accounting to ensure and reflect compliance with finance-related legal requirements, such as the General Statutes or the City's budget ordinance. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

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* which provides a short-term spending focus. As a result, the governmental funds financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's services. The relationship between *governmental activities* (reported in the government-wide financial statements) and *governmental funds* is described in a reconciliation that is a part of the fund financial statements.

The City maintains seven individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenue, expenditures and changes in fund balances for the General Fund. The Hospitality Tax Fund, Victim's Fund, Fire Premium Fund, Police Fund and Cemetery Fund are non-major funds and are combined for presentation purposes. The governmental funds financial statements can be found as listed in the table of contents.

Proprietary Funds – The City maintains two types of proprietary fund – the water fund and sewer fund. *Enterprise Funds* are used to account for operations that (a) 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, sewer, electric and solid waste operations. The proprietary fund financial statements can be found as listed in the table of contents.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found as listed in the table of contents.

Required Supplementary Information – A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with their budgets. Required pension plan schedules have been included which provide relevant information regarding the City's participation in the State retirement plans. Required supplementary information can be found as listed in the table of contents.

CITY OF WALHALLA, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022

OVERVIEW OF FINANCIAL STATEMENTS (CONTINUED)

Supplementary Information – In addition to the financial statements, notes, and required supplementary information, this report includes certain supplementary information which is presented immediately following the required supplementary information. These schedules can be found as listed in the table of contents.

Figure A-1 Major Features of the City's Government-Wide and Fund Financial Statements				
		Fund Financial Statements		
	Government-Wide Financial Statements	Governmental Funds	Proprietary Funds	
Scope	Entire City government.	The activities of the City that are not proprietary.	Activities the City operates similar to private businesses, in the City's case, all activities related to the water and sewer operations.	
Required Financial Statements	<ul style="list-style-type: none"> ▪ Statement of Net Position. ▪ Statement of Activities. 	Balance Sheet. Statement of Revenues, Expenditures, and Changes in Fund Balances.	<ul style="list-style-type: none"> ▪ Statement of Net Position. ▪ Statement of Revenues, Expenses and Change in Net Position. ▪ Statement of Cash Flows. 	
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus.	Modified accrual accounting and current financial resources focus.	Accrual accounting and economic resources focus.	
Type of Balance Sheet Information	All assets and deferred outflows and liabilities and deferred inflows, both financial and capital, and short-term and long-term.	Only assets and deferred outflows (if any) expected to be used and liabilities and deferred inflows that come due during the year or soon, thereafter; no capital assets or long-term obligations included.	All assets and deferred outflows and liabilities and deferred inflows, both financial and capital and short-term and long-term.	
Type of Inflow/Outflow Information	All revenues and expenses during year, regardless of when cash is received or paid.	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All revenues and expenses during year, regardless of when cash is received or paid.	

CITY OF WALHALLA, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the City's net position for June 30, 2022 and 2021:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and Other Assets	\$ 2,417,009	\$ 1,355,629	\$ 7,467,606	\$ 7,276,731	\$ 9,884,615	\$ 8,632,360
Capital Assets	5,802,850	5,549,859	27,963,069	28,440,547	33,765,919	33,990,406
Total Assets	8,219,859	6,905,488	35,430,675	35,717,278	43,650,534	42,622,766
Deferred Outflows of Resources	1,044,585	812,558	259,903	301,193	1,304,488	1,113,751
Current Liabilities	486,164	428,122	765,294	846,149	1,251,458	1,274,271
Long-Term Liabilities	822,230	793,215	19,347,962	19,821,870	20,170,192	20,615,085
Net Pension Liability	3,680,223	4,041,170	1,121,211	1,375,032	4,801,434	5,416,202
Total Liabilities	4,988,617	5,262,507	21,234,467	22,043,051	26,223,084	27,305,558
Deferred Inflows of Resources	747,568	86,343	191,970	11,914	939,538	98,257
Net Investment in Capital Assets	4,713,706	4,531,555	9,311,099	9,181,703	14,024,805	13,713,258
Restricted	620,811	504,301	699,263	485,124	1,320,074	989,425
Unrestricted	(1,806,258)	(2,666,660)	4,253,779	4,296,679	2,447,521	1,630,019
Total Net Position	\$ 3,528,259	\$ 2,369,196	\$ 14,264,141	\$ 13,963,506	\$ 17,792,400	\$ 16,332,702

The City's total assets increased \$1,027,768 from the prior year. Current and other assets increased \$1,252,255 primarily due to an increase in cash and accounts receivable. Capital assets decreased \$224,487 from the prior year due to water plant construction. Total liabilities decreased \$1,082,474 from the prior year primarily due to the reduction in pension liability and debt. The changes in deferred outflows and inflows of resources was primarily due to differences between expected and actual liability/investment experience and changes in the percentage of the City's share of the net pension liability in the State retirement plans.

The City's net position increased by \$1,459,698 during the current fiscal year primarily due to general revenues exceeding expenses in 2022. Please see the discussion following the next table regarding this increase.

The City's assets and deferred outflows exceeded liabilities and deferred inflows by \$17,792,400 as of June 30, 2022. \$14,024,805 of total net position reflects the City's net investment in capital assets (i.e., land, buildings, water and sewer utility system, equipment, vehicles, infrastructure, etc.) less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt generally must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

\$1,320,074 of net position represents resources that are subject to external restrictions on how they may be used. This net position is restricted primarily for tourism related expenditures (hospitality taxes) and capital projects.

The remaining portion of the City's net position is an unrestricted balance of \$2,447,521.

CITY OF WALHALLA, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

The following table shows the changes in the City's net position for June 30, 2022 and 2021:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,602,984	\$ 1,607,313	\$ 5,201,537	\$ 4,522,100	\$ 6,804,521	\$ 6,129,413
Operating Grants and Contributions	1,413,179	300,000	-	-	1,413,179	300,000
Capital Grants and Contributions	1,238,353	91,277	-	941,195	1,238,353	1,032,472
General Revenues:						
Taxes	1,368,702	1,236,389	-	-	1,368,702	1,236,389
Other	203,108	194,431	-	160,754	203,108	355,185
Total Revenues	<u>5,826,326</u>	<u>3,429,410</u>	<u>5,201,537</u>	<u>5,624,049</u>	<u>11,027,863</u>	<u>9,053,459</u>
Expenses:						
Administrative and General	482,682	295,491	-	-	482,682	295,491
Judicial Services	77,167	167,979	-	-	77,167	167,979
Public Safety	2,068,952	1,983,128	-	-	2,068,952	1,983,128
Public Works	1,293,493	1,146,973	-	-	1,293,493	1,146,973
Recreation and Tourism	631,306	499,694	-	-	631,306	499,694
Interest on Long-Term Debt	25,366	33,400	-	-	25,366	33,400
Utility	-	-	4,989,199	4,571,163	4,989,199	4,571,163
Total Expenses	<u>4,578,966</u>	<u>4,126,665</u>	<u>4,989,199</u>	<u>4,571,163</u>	<u>9,568,165</u>	<u>8,697,828</u>
Change in Net Position Before Transfers	1,247,360	(697,255)	212,338	1,052,886	1,459,698	355,631
Transfers	(88,297)	100	88,297	(100)	-	-
Change in Net Position	<u>1,159,063</u>	<u>(697,155)</u>	<u>300,635</u>	<u>1,052,786</u>	<u>1,459,698</u>	<u>355,631</u>
Net Position - Beginning of Year	<u>2,369,196</u>	<u>3,066,351</u>	<u>13,963,506</u>	<u>12,910,720</u>	<u>16,332,702</u>	<u>15,977,071</u>
Net Position - End of Year	<u>\$ 3,528,259</u>	<u>\$ 2,369,196</u>	<u>\$ 14,264,141</u>	<u>\$ 13,963,506</u>	<u>\$ 17,792,400</u>	<u>\$ 16,332,702</u>

Governmental Activities: Governmental activities had an increase in net position of \$1,159,063. Governmental activities revenues increased by \$2,396,916 from the prior year.

Expenses related to total governmental activities increased by \$452,301 from the prior year.

Business-Type Activities: Net position related to business-type activities (i.e., water and sewer operations) increased by \$300,635. This increase was primarily due to revenues of \$5,201,537 exceeding expenses of \$4,989,199. Revenues decreased by \$422,512 primarily due to a decrease in grant income. Expenses increased by \$418,036.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported ending fund balance of \$2,211,367 an increase of \$1,047,332, or 47% higher than the prior year fund balance.

\$203,624 of the total fund balance of the governmental funds constitutes unassigned fund balance, which, if positive, is available for spending at the City's discretion. The remainder of the fund balance is restricted, committed, or assigned to indicate that it is not available for new spending: (1) for public safety (\$27,872), (2) for tourism (\$592,166), (3) for capital projects (\$590,523), (4) for cemetery operations (\$21,094), and (5) for utility projects (\$775,315). Total unassigned fund balance of the governmental funds represents (4%) of total governmental funds expenditures.

CITY OF WALHALLA, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (CONTINUED)

Highlights for the General Fund were as follows:

- Total General Fund revenues increased by \$1,259,872 from the prior year, primarily due to higher grant income.
- Total General Fund expenditures increased by \$879,031 from the prior year.

Proprietary Fund. The City's proprietary fund provides the same type of information found in the government-wide statements, but in more detail. Net position of the Utility Fund at the end of 2022 was \$14,264,141. Please see "Business-Type Activities" discussion in the previous section for details.

General Fund Budgetary Highlights: If budget amendments are made, they generally fall into one of three categories: amendments made to adjust the estimates used to prepare the original budget ordinance once exact information is available; amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and increases in appropriations that become necessary to maintain services.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City's capital assets as of June 30, 2022 amounted to \$33,765,919. The City's capital assets includes land, construction in progress, buildings, improvements, machinery and equipment, vehicles, infrastructure, and the water and sewer utility system. The City's capital assets (net of depreciation) as of June 30, 2022 and 2021 were as follows:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 835,149	\$ 835,149	\$ 160,226	\$ 160,226	\$ 995,375	\$ 995,375
Construction in Progress	38,912	-	-	586,169	38,912	586,169
Buildings and Improvements	3,100,439	3,205,703	873,374	914,673	3,973,813	4,120,376
Vehicles and Equipment	1,810,470	1,490,575	835,025	950,367	2,645,495	2,440,942
Infrastructure	17,880	18,432	26,094,444	25,829,112	26,112,324	25,847,544
Total	<u>\$ 5,802,850</u>	<u>\$ 5,549,859</u>	<u>\$ 27,963,069</u>	<u>\$ 28,440,547</u>	<u>\$ 33,765,919</u>	<u>\$ 33,990,406</u>

The total decrease in the City's capital assets for 2022 was \$224,487. Major capital asset events during 2022 included the following:

- Capital asset additions consisted primarily of:
 - Trash Truck – Approximately \$338,000
- Depreciation expense of \$365,000 for governmental activities and \$899,000 for business-type activities.

Additional information on the City's capital assets can be found in Note 4 in the notes to the financial statements.

CITY OF WALHALLA, SOUTH CAROLINA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Debt

As of June 30, 2022, the City had total outstanding debt of \$21,159,370. The City's total debt as of June 30, 2022 and 2021 were as follows:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Capital Leases	\$ 1,075,008	\$ 999,585	\$ 275,514	\$ 351,367	\$ 1,350,522	\$ 1,350,952
Bonds Payable	-	-	19,415,138	19,808,418	19,415,138	19,808,418
Total	<u>\$ 1,075,008</u>	<u>\$ 999,585</u>	<u>\$ 19,690,652</u>	<u>\$ 20,159,785</u>	<u>\$ 20,765,660</u>	<u>\$ 21,159,370</u>

The total decrease in the City's debt for 2022 was \$393,710. Major events during 2022 included the following:

- Issuance of ~\$350,000 of capital lease debt.
- Scheduled principal payments of ~\$743,000.

Additional information regarding the City's long-term obligations can be found in Note 5 in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City's elected officials and staff considered many factors when setting the fiscal year 2023 budget. The state of the economy, anticipated construction activity, future capital needs, and the best interests of the City's residents were all taken into account.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide Walhalla's citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances, and to demonstrate the City's accountability for the public assets under its management. Please contact the City of Walhalla Administration Department, 206 N Church St, Walhalla, SC 29691 with any questions or to request additional information.

GOVERNMENT - WIDE FINANCIAL STATEMENTS

CITY OF WALHALLA, SOUTH CAROLINA

STATEMENT OF NET POSITION

JUNE 30, 2022

	PRIMARY GOVERNMENT		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Cash and Other Cash Deposits	\$ 6,907,389	\$ 55,001	\$ 6,962,390
Restricted Cash and Other Cash Deposits	649,673	839,021	1,488,694
Accounts Receivable	224,548	933,818	1,158,366
Interfund Balances	(5,392,779)	5,392,779	-
Taxes Receivable	28,178	-	28,178
Inventories	-	246,987	246,987
CAPITAL ASSETS:			
Non Depreciable	874,061	160,226	1,034,287
Depreciable	10,526,566	36,390,016	46,916,582
Less Accumulated Depreciation	(5,597,777)	(8,587,173)	(14,184,950)
TOTAL ASSETS	8,219,859	35,430,675	43,650,534
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Charges	1,044,585	259,903	1,304,488
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,044,585	259,903	1,304,488
LIABILITIES			
Accounts Payable	46,185	129,005	175,190
Accrued Salaries	66,582	35,729	102,311
Employee Benefits Withheld and Accrued	54,596	27,849	82,445
Accrued Interest Payable	14,136	64,002	78,138
NON-CURRENT LIABILITIES:			
DUE WITHIN ONE YEAR:			
Compensated Absences	25,944	19,576	45,520
Capital Leases Payable	278,721	75,853	354,574
Bonds Payable	-	413,280	413,280
DUE IN MORE THAN ONE YEAR:			
Compensated Absences	25,943	19,576	45,519
Refundable Connection Fees	-	126,867	126,867
Capital Leases Payable	796,287	199,661	995,948
Bonds Payable	-	19,001,858	19,001,858
Net Pension Obligation	3,680,223	1,121,211	4,801,434
TOTAL LIABILITIES	4,988,617	21,234,467	26,223,084
DEFERRED INFLOWS OF RESOURCES			
Deferred Revenue - Business Licenses	38,279	-	38,279
Deferred Pension Credits	709,289	191,970	901,259
TOTAL DEFERRED INFLOWS OF RESOURCES	747,568	191,970	939,538
NET POSITION			
Net Investment in Capital Assets	4,713,706	9,311,099	14,024,805
RESTRICTED FOR:			
Public Safety	27,872	-	27,872
Judicial Services	773	-	773
Tourism	592,166	-	592,166
Debt Service	-	101,160	101,160
Westminster Line Project	-	598,103	598,103
Unrestricted	(1,806,258)	4,253,779	2,447,521
TOTAL NET POSITION	\$ 3,528,259	\$ 14,264,141	\$ 17,792,400

The accompanying notes are an integral part of the financial statements.

CITY OF WALHALLA, SOUTH CAROLINA

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

FUNCTION/PROGRAM ACTIVITIES	PROGRAM REVENUES				NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION		
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	PRIMARY GOVERNMENT		
					GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
PRIMARY GOVERNMENT:							
GOVERNMENTAL ACTIVITIES							
General Government	\$ 482,682	\$ 530,136	\$ 1,113,179	\$ -	\$ 1,160,633	\$ -	\$ 1,160,633
Judicial Services	77,167	49,576	-	-	(27,591)	-	(27,591)
Public Safety	2,068,952	84,304	300,000	238,353	(1,446,295)	-	(1,446,295)
Public Works	1,293,493	817,525	-	-	(475,968)	-	(475,968)
Recreation and Tourism	631,306	121,443	-	1,000,000	490,137	-	490,137
Interest on Long-Term Debt	25,366	-	-	-	(25,366)	-	(25,366)
TOTAL GOVERNMENTAL ACTIVITIES	4,578,966	1,602,984	1,413,179	1,238,353	(324,450)	-	(324,450)
BUSINESS-TYPE ACTIVITIES							
Water System	3,903,199	4,253,451	-	-	-	350,252	350,252
Sewer System	1,086,000	948,086	-	-	-	(137,914)	(137,914)
TOTAL BUSINESS-TYPE ACTIVITIES	4,989,199	5,201,537	-	-	-	212,338	212,338
TOTAL PRIMARY GOVERNMENT	\$ 9,568,165	\$ 6,804,521	\$ 1,413,179	\$ 1,238,353	(324,450)	212,338	(112,112)
GENERAL REVENUES:							
TAXES:							
Property Taxes, Levied for General Purposes					807,628	-	807,628
State Accommodation Taxes					13,160	-	13,160
Hospitality Taxes					297,472	-	297,472
Payments in Lieu of Taxes and Franchise Fees					250,442	-	250,442
Grants and Contributions not Restricted to Specific Programs					92,253	-	92,253
Interest Income					5,153	-	5,153
Miscellaneous					105,702	-	105,702
Interfund Transfers					(88,297)	88,297	-
TOTAL GENERAL REVENUES, SPECIAL ITEMS AND TRANSFERS					1,483,513	88,297	1,571,810
CHANGE IN NET POSITION					1,159,063	300,635	1,459,698
NET POSITION, BEGINNING					2,369,196	13,963,506	16,332,702
NET POSITION - ENDING					\$ 3,528,259	\$ 14,264,141	\$ 17,792,400

The accompanying notes are an integral part of the financial statements.

FUND FINANCIAL STATEMENTS

CITY OF WALHALLA, SOUTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2022

	GENERAL FUND	AMERICAN RESCUE PLAN FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and Other Cash Deposits	\$ 6,132,074	\$ 775,315	\$ -	\$ 6,907,389
Restricted Assets - Cash and Cash Equivalents	20,453	-	629,220	649,673
Property Taxes Receivable	28,179	-	-	28,179
Accounts Receivable	224,548	-	-	224,548
Interfund Balance	5,211,388	-	20,453	5,231,841
TOTAL ASSETS	\$ 11,616,642	\$ 775,315	\$ 649,673	\$ 13,041,630
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts Payable	38,436	-	7,750	46,186
Accrued Salaries	66,582	-	-	66,582
Employee Benefits Withheld and Accrued	54,596	-	-	54,596
Interfund Balance	10,624,602	-	18	10,624,620
TOTAL LIABILITIES	10,784,216	-	7,768	10,791,984
DEFERRED INFLOWS OF RESOURCES				
Deferred Revenue - Business Licenses	38,279	-	-	38,279
TOTAL DEFERRED INFLOWS OF RESOURCES	38,279	-	-	38,279
FUND BALANCES:				
RESTRICTED FOR:				
Judicial Services	-	-	773	773
Public Safety	-	-	27,872	27,872
Tourism	-	-	592,166	592,166
COMMITTED TO:				
Greenway Project	590,523	-	-	590,523
ASSIGNED TO:				
Cemetery	-	-	21,094	21,094
Utility Projects	-	775,315	-	775,315
UNASSIGNED	203,624	-	-	203,624
TOTAL FUND BALANCES	794,147	775,315	641,905	2,211,367
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 11,616,642	\$ 775,315	\$ 649,673	\$ 13,041,630

The accompanying notes are an integral part of the financial statements.

CITY OF WALHALLA, SOUTH CAROLINA

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2022

Fund balances - total governmental funds		\$	2,211,367
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds. The cost of the assets was \$10,782,377 and the accumulated depreciation was \$5,232,518.			5,802,850
The City's proportionate shares of the net pension liability, deferred outflows of resources, and deferred inflows of resources related to its participation in the State retirement plans are not recorded in the governmental funds but are recorded in the Statement of Net Position.			(3,344,927)
Accrued interest on long-term obligations in governmental accounting is not due and payable in the current period and therefore is not reported as a liability in the governmental funds.			(14,136)
Long-term liabilities, debt and lease purchase obligations, are not due or payable in the current period and therefore are not reported as liabilities in the governmental funds.			
Long-term liabilities consisted of the following:			
Capital leases payable	(1,075,008)		
Compensated absences	(51,887)		
			(1,126,895)
Net position of governmental activities		\$	<u>3,528,259</u>

The accompanying notes are an integral part of the financial statements.

CITY OF WALHALLA, SOUTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2022

	GENERAL FUND	AMERICAN RESCUE PLAN FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Property Taxes	\$ 807,628	\$ -	\$ -	\$ 807,628
Intergovernmental Revenues	1,673,766	1,113,179	14,256	2,801,201
Licenses, Permits and Fees	1,538,902	-	-	1,538,902
Fines and Forfeitures	44,675	-	4,901	49,576
Miscellaneous and Other	40,644	-	-	40,644
Payments in Lieu of Taxes and Franchise Fees	250,442	-	-	250,442
Hospitality Tax	-	-	297,472	297,472
Interest Income	5,153	-	-	5,153
TOTAL REVENUES	4,361,210	1,113,179	316,629	5,791,018
EXPENDITURES				
CURRENT OPERATING:				
General Government	437,812	33,219	-	471,031
Judicial Services	71,812	-	4,128	75,940
Public Safety	1,850,001	-	27,986	1,877,987
Public Works	1,094,875	-	-	1,094,875
Recreation and Tourism	437,833	-	160,255	598,088
Capital Expenditures	610,500	-	7,750	618,250
DEBT SERVICE:				
Principal Retirement	274,577	-	-	274,577
Interest and Fiscal Charges	29,949	-	-	29,949
TOTAL EXPENDITURES	4,807,359	33,219	200,119	5,040,697
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(446,149)	1,079,960	116,510	750,321
OTHER FINANCING SOURCES AND (USES)				
Sale of Capital Assets	4,900	-	-	4,900
Insurance Recovery	30,408	-	-	30,408
Capital Lease Proceeds	350,000	-	-	350,000
Interfund Transfers (Net) - See Note 3	216,348	(304,645)	-	(88,297)
TOTAL OTHER FINANCING SOURCES AND (USES)	601,656	(304,645)	-	297,011
NET CHANGE IN FUND BALANCES	155,507	775,315	116,510	1,047,332
FUND BALANCES, BEGINNING	638,640	-	525,395	1,164,035
FUND BALANCES - ENDING	\$ 794,147	\$ 775,315	\$ 641,905	\$ 2,211,367

The accompanying notes are an integral part of the financial statements.

CITY OF WALHALLA, SOUTH CAROLINA

RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

Net change in fund balances - total governmental funds \$ 1,047,332

Amounts reported for the governmental activities in the Statement of Activities are different because:

The governmental funds report capital asset additions as expenditures. However, in the Statement of Activities, capital outlay expenditures that qualify as capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions of \$618,250 were exceeded by depreciation expenses of \$365,259, in the current period. 252,991

Repayment of bond principal (including refunding principal payments) is recognized in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position. This amount is the total reduction in outstanding principal in the current year. 274,577

Interest on long-term obligations in the Statement of Activities differs from the amount reported in the governmental fund because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. 4,583

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. 2,067

Capital lease proceeds provide current financial resources to the governmental fund, but entering into capital lease obligations increase long-term liabilities in the Statement of Net Position. (350,000)

Changes in the City's proportionate share of the net pension liability, deferred outflows of resources, and deferred inflows of resources for the current year are not reported in the governmental funds but are reported in the Statement of Activities. (72,487)

Change in net position of governmental activities \$ 1,159,063

CITY OF WALHALLA, SOUTH CAROLINA

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

JUNE 30, 2022

	WATER FUND	SEWER FUND	TOTAL ENTERPRISE FUNDS
ASSETS			
CURRENT ASSETS:			
Cash	\$ 41,745	\$ 13,256	\$ 55,001
Restricted Assets - Cash and Other Cash Deposits	839,021	-	839,021
Accounts Receivable	799,622	134,196	933,818
Interfund Balances	6,526,648	1,915,612	8,442,260
Inventory	232,712	14,275	246,987
TOTAL CURRENT ASSETS	8,439,748	2,077,339	10,517,087
NON-CURRENT ASSETS:			
CAPITAL ASSETS:			
Land and Other Non-Depreciable Assets	160,226	-	160,226
Buildings and Improvements	1,760,284	282,453	2,042,737
Equipment and Vehicles	1,867,606	543,623	2,411,229
Infrastructure	29,839,527	2,096,523	31,936,050
Less Accumulated Depreciation	(6,695,711)	(1,891,462)	(8,587,173)
TOTAL NON-CURRENT ASSETS	26,931,932	1,031,137	27,963,069
TOTAL ASSETS	35,371,680	3,108,476	38,480,156
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Charges	248,837	11,066	259,903
TOTAL DEFERRED OUTFLOWS OF RESOURCES	248,837	11,066	259,903
LIABILITIES			
CURRENT LIABILITIES:			
Accounts Payable	43,960	85,045	129,005
Accrued Salaries	34,302	1,427	35,729
Employee Benefits Withheld and Accrued	26,734	1,115	27,849
Interest Payable	64,002	-	64,002
Interfund Balances	2,758,283	291,198	3,049,481
Compensated Absences	18,926	650	19,576
Capital Leases Payable	75,853	-	75,853
Bonds Payable	413,280	-	413,280
TOTAL CURRENT LIABILITIES	3,435,340	379,435	3,814,775
NON-CURRENT LIABILITIES:			
Compensated Absences	18,926	650	19,576
Refundable Connection Fees	123,159	3,708	126,867
Capital Leases Payable	199,661	-	199,661
Bonds Payable	19,001,858	-	19,001,858
Net Pension Obligation	1,073,474	47,737	1,121,211
TOTAL NON-CURRENT LIABILITIES	20,417,078	52,095	20,469,173
TOTAL LIABILITIES	23,852,418	431,530	24,283,948
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Credits	183,797	8,173	191,970
TOTAL DEFERRED INFLOWS OF RESOURCES	183,797	8,173	191,970
NET POSITION			
Net Investment in Capital Assets	8,279,962	1,031,137	9,311,099
Restricted for Debt Service	101,160	-	101,160
Restricted for Westminster Water Line	598,103	-	598,103
Unrestricted	2,605,077	1,648,702	4,253,779
TOTAL NET POSITION	\$ 11,584,302	\$ 2,679,839	\$ 14,264,141

The accompanying notes are an integral part of the financial statements.

CITY OF WALHALLA, SOUTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION - PROPRIETARY FUNDS

YEAR ENDED JUNE 30, 2022

	WATER FUND	SEWER FUND	TOTAL ENTERPRISE FUNDS
OPERATING REVENUES			
Charges for Services	\$ 4,253,451	\$ 948,086	\$ 5,201,537
TOTAL OPERATING REVENUES	<u>4,253,451</u>	<u>948,086</u>	<u>5,201,537</u>
OPERATING EXPENSES			
Salaries, Wages and Employee Benefits	1,303,807	61,527	1,365,334
Contractual Services, Materials, Supplies and Other Expenses	954,875	979,851	1,934,726
Depreciation and Amortization Expense	854,845	44,622	899,467
TOTAL OPERATING EXPENSES	<u>3,113,527</u>	<u>1,086,000</u>	<u>4,199,527</u>
OPERATING INCOME (LOSS)	<u>1,139,924</u>	<u>(137,914)</u>	<u>1,002,010</u>
NON-OPERATING REVENUES AND (EXPENSES)			
Interest Expense	(789,672)	-	(789,672)
TOTAL NON-OPERATING REVENUES AND (EXPENSES)	<u>(789,672)</u>	<u>-</u>	<u>(789,672)</u>
INCOME (LOSS) BEFORE TRANSFERS	350,252	(137,914)	212,338
OTHER FINANCING SOURCES AND (USES)			
Interfund Transfers (Net) - See Note 3	88,297	-	88,297
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>88,297</u>	<u>-</u>	<u>88,297</u>
CHANGE IN NET POSITION	438,549	(137,914)	300,635
NET POSITION, BEGINNING	<u>11,145,753</u>	<u>2,817,753</u>	<u>13,963,506</u>
NET POSITION, ENDING	<u><u>\$ 11,584,302</u></u>	<u><u>\$ 2,679,839</u></u>	<u><u>\$ 14,264,141</u></u>

The accompanying notes are an integral part of the financial statements.

CITY OF WALHALLA, SOUTH CAROLINA

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

YEAR ENDED JUNE 30, 2022

	WATER FUND	SEWER FUND	TOTAL ENTERPRISE FUNDS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS:			
CASH FLOWS FROM OPERATIONS:			
Receipts from Customers	\$ 4,372,600	\$ 1,199,635	\$ 5,572,235
Payments to Employees and Related Benefits	(1,291,753)	(61,149)	(1,352,902)
Payments to Suppliers	(1,356,511)	(1,052,043)	(2,408,554)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>1,724,336</u>	<u>86,443</u>	<u>1,810,779</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Interfund Transfers In	88,297	-	88,297
Interfund Transfers (Out)	-	-	-
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	<u>88,297</u>	<u>-</u>	<u>88,297</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of Capital Assets	(335,546)	(86,443)	(421,989)
Principal Paid on Revenue Bonds	(393,280)	-	(393,280)
Principal Paid on Capital Leases	(75,853)	-	(75,853)
Interest Paid	(794,360)	-	(794,360)
NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(1,599,039)</u>	<u>(86,443)</u>	<u>(1,685,482)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Income from Investments	-	-	-
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>-</u>	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	213,594	-	213,594
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>658,257</u>	<u>-</u>	<u>658,257</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 871,851</u>	<u>\$ -</u>	<u>\$ 871,851</u>
CLASSIFIED AS:			
Current Assets	\$ 32,830	\$ -	\$ 32,830
Restricted Assets	839,021	-	839,021
TOTALS	<u>\$ 871,851</u>	<u>\$ -</u>	<u>\$ 871,851</u>

The accompanying notes are an integral part of the financial statements.

(continued)

CITY OF WALHALLA, SOUTH CAROLINA

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

YEAR ENDED JUNE 30, 2022

	WATER FUND	SEWER FUND	TOTAL ENTERPRISE FUNDS
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
OPERATING INCOME (LOSS)	\$ 1,139,924	\$ (137,914)	\$ 1,002,010
ADJUSTMENTS NOT AFFECTING CASH:			
Depreciation	854,845	44,622	899,467
CHANGE IN ASSETS AND LIABILITIES:			
Accounts Receivable	119,149	251,549	370,698
Due from Other Funds	(294,233)	48,986	(245,247)
Inventory	(96,051)	(6,681)	(102,732)
Accounts Payable	9,516	(115,720)	(106,204)
Customer Deposits	11,036	1,794	12,830
Compensated Absences	4,427	361	4,788
Accrued Liabilities	7,627	17	7,644
Net Pension Obligation	(244,042)	(9,779)	(253,821)
CHANGE IN DEFERRED OUTFLOWS/INFLOWS OF RESOURCES:			
Deferred Pension Charges	39,757	1,533	41,290
Deferred Pension Credits	172,381	7,675	180,056
TOTAL ADJUSTMENTS	<u>584,412</u>	<u>224,357</u>	<u>808,769</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 1,724,336</u>	<u>\$ 86,443</u>	<u>\$ 1,810,779</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

The City of Walhalla (the "City") was incorporated in 1850. Section 47-26 of the 1962 Code of Laws, as amended (Home Rule Act), requires that municipalities adopt a specific form of government. The City operates under a Council Form of government with a Mayor and six council members elected at large by a nonpartisan general election. The Mayor and Council are vested with the legislative and policymaking powers of the City. The Council appoints a City Administrator who serves as the chief executive officer of the City and is responsible to the Council for proper administration of all affairs of the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP"), as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

As required by GAAP, the financial statements must present the City's financial information with any of its component units. The primary criterion for determining inclusion or exclusion of a legally separate entity ("component unit") is financial accountability, which is presumed to exist if the City both appoints a voting majority of the entity's governing body, and either 1) the City is able to impose its will on the entity or, 2) there is a potential for the entity to provide specific financial benefits to, or impose specific financial burdens on the City. If either or both of the foregoing conditions are not met, the entity could still be considered a component unit if it is fiscally dependent on the City and there is a potential that the entity could either provide specific financial benefits to, or to impose specific financial burdens on the City.

In order to be considered fiscally independent, an entity must have the authority to do all of the following: (a) determine its budget without the City having the authority to approve or modify that budget; (b) levy taxes or set rates or charges without approval by the City; and (c) issue bonded debt without approval by the City. An entity has a financial benefit or burden relationship with the City if, for example, any one of the following conditions exists: (a) the City is legally entitled to or can otherwise access the entity's resources, (b) the City is legally obligated or has otherwise assumed the obligation to finance the deficits or, or provide financial support to, the entity, or (c) the City is obligated in some manner for the debt of the entity. Finally, an entity could be a component unit even if it met all the conditions described above if excluding it would cause the City's financial statements to be misleading. Blended component units, although legally separate entities, are in substance, part of the government's operations and data from these units are combined with data of the primary government in the fund financial statements. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the City.

Major Operations

The City's major governmental operations include: administrative and general, police, fire, streets, recreation and parks, and hospitality. In addition, the City provides water and sewer operations through its utility fund.

B. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the City (the "Primary Government"). For the most part, the effect of interfund activity (except for interfund services provided and used between functions) has been removed from these financial statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely, to a significant extent, on fees and charges for support.

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

B. Measurement Focus, Basis of Accounting, and Basis of Presentation (continued):

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

The **government-wide financial statements** are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the Proprietary Fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, includes property taxes, grants, and donations. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. The government-wide financial statements are prepared using a different measurement focus from the manner in which the governmental fund financial statements are prepared (see further detail below). Governmental fund financial statements therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements and the governmental fund financial statements.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes, hospitality taxes, accommodation taxes, fire protection fees and charges for services, fines and forfeitures, business licenses, franchise fees, intergovernmental revenues, external service reimbursements and interest associated with the current fiscal period are all considered to be measurable and susceptible to accrual and so have been recognized as revenues of the current fiscal period. For this purpose, the government generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period with the exception of certain reimbursement expenditure grants for which a twelve month availability period is generally used.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, lease purchase expenditures, capital lease expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payments are due and payable. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. Proceeds of long-term debt, lease purchase obligations, and acquisitions under capital leases are reported as other financing sources. Fund financial statements report detailed information about the City. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. When both restricted and unrestricted resources are available for use, it is the City's practice to use restricted resources first, then unrestricted resources as they are needed.

The accounts of the government are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The following major funds and fund types are used by the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

B. Measurement Focus, Basis of Accounting, and Basis of Presentation (continued):

Governmental Fund Types are those through which most governmental functions of the City are financed. The City's expendable financial resources and related assets and liabilities (except for those accounted for in the Proprietary Fund) are accounted for through governmental funds. The governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. The City's only governmental funds and its major funds are as follows:

The **General Fund, a major fund and a budgeted fund**, is the general operating fund of the City and accounts for all governmental revenues and expenditures of the City. All general tax revenues and other receipts that (a) are not allocated by law or contractual agreement to other funds or (b) that have not been restricted, committed, or assigned to other funds are accounted for in the General Fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (that are expected to continue to comprise a substantial portion of the inflows of the fund) that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The City has the following major special revenue fund:

American Rescue Plan

The City has the following non-major special revenue funds:

Cemetery Victim's Assistance Hospitality Tax Fund Fire Premium Police Activity

Proprietary Fund Types are accounted for based on the economic resources measurement focus and use of the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds are made up of two classes: enterprise funds and internal service funds. The City does not have any internal service funds and has one enterprise fund.

A proprietary fund distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are primarily charges for services and fees. Operating expenses for the enterprise fund includes the expense for providing goods and services, administrative expenses, maintenance, and depreciation of capital assets. All revenues and expenses not meeting these general definitions are reported as non-operating revenues and expenses. The City's proprietary fund is as follows:

Enterprise Fund is 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 has the following enterprise funds:

The **Water and Sewer Funds, major funds and budgeted funds**, are used to account for the City's water and sewer operations.

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

C. Cash, Cash Equivalents, and Investments

The City considers all highly liquid investments (including restricted assets) with original maturities of three months or less when purchased and money market mutual funds to be cash equivalents. Securities with an initial maturity of more than three months (from when initially purchased) and other non-money market mutual funds are reported as investments.

The City's operating cash and investment policy is designed to operate within existing statutes (which are identical for all non-fiduciary funds, fund types, and component units within the State of South Carolina). The statutes of the State of South Carolina authorize the City to invest in the following:

- (a) Obligations of the United States and its agencies, the principal and interest of which is fully guaranteed by the United States.
- (b) Obligations issued by the Federal Financing Bank, Federal Farm Credit Bank, the Bank of Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the Farmers Home Administration, if, at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.
- (c) General obligations of the State of South Carolina or any of its political units; or (ii) revenue obligations of the State of South Carolina or its political units, if at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.
- (d) Savings and Loan Associations to the extent that the same are insured by an agency of the federal government.
- (e) Certificates of deposit where the certificates are collaterally secured by securities of the type described in (a) and (b) above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government.
- (f) Repurchase agreements when collateralized by securities as set forth in this section.
- (g) No load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (a), (b), (c), and (f) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

The City's cash and investment objectives are preservation of capital, liquidity, and yield. The City reports its cash and investments at fair value which is normally determined by quoted market prices.

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

C. Cash, Cash Equivalents, and Investments (continued):

South Carolina Local Government Investment Pool ("LGIP" or "Pool") investments are invested with the South Carolina State Treasurer's Office, which established the South Carolina Pool pursuant to Section 6-6-10 of the South Carolina Code. The Pool is an investment trust fund, in which public monies in excess of current needs, which are under the custody of any City treasurer or any governing body of a political subdivision of the State, may be deposited. In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, investments are carried at fair value determined annually based upon quoted market prices for identical or similar investments. The total fair value of the Pool is apportioned to the entities with funds invested on an equal basis for each share owned, which are acquired at a cost of \$1.00. Funds may be deposited by Pool participants at any time and may be withdrawn upon 24 hours' notice. Financial statements for the Pool may be obtained by writing the Office of State Treasurer, Local Government Investment Pool, P.O. Box 11778, Columbia, SC 29211- 1960.

D. Receivables and Payables

During the course of its operations, the City has numerous transactions occurring between funds. These transactions include expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers in (out). To the extent that certain transactions between funds had not been paid or received as of year-end, balances of interfund amounts or payables have been recorded.

All trade and property taxes receivable are shown net of an allowance for uncollectible amounts (if material). Trade receivables are comprised of amounts due from entities and individuals for a variety of types of fees, charges and services, including franchise fees, hospitality fees, sanitation, water, sewer, and other fees and charges.

E. Inventories and Prepaid Items

Inventories of materials, supplies, and gasoline are stated at average cost, which approximates market. The costs of inventories and prepaid items are accounted for using the consumption method (expensed when consumed).

F. Capital Assets

General capital assets are those assets specifically related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide Statement of Net Position, but are not reported in the fund financial statements. All capital assets are capitalized at cost (or estimated historical cost) and updated for any additions and retirements during the year. Donated capital assets are recorded at their acquisition value (as estimated by the City) as of the date received. Infrastructure assets include streets, curbs, sidewalks, paved recreation trails, streetlights, signs, signals, and storm drains. The City maintains a capitalization threshold of \$5,000 for its capital assets other than infrastructure assets, for which the capitalization threshold is \$25,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. The City considers resurfacing of streets and parking lots to be normal maintenance that does not add to the value of those assets.

All reported capital assets except land and construction in progress are depreciated. Construction projects begin being depreciated once they are complete and placed in service, at which time the complete costs of the project are transferred to the appropriate capital asset category. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following estimated useful lives.

<u>Asset Class</u>	<u>Estimated Useful Lives</u>	<u>Capitalization Level</u>
Buildings and Improvements	10-50	\$ 15,000
Equipment and Vehicles	5-50	\$ 5,000
Infrastructure	50	\$ 25,000

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

G. Compensated Absences

The City accrues accumulated unpaid vacation when earned by the employee. The current portion is the amount estimated to be used in the following year.

The City reports compensated absences in accordance with the provisions of GASB Statement No. 16 "*Accounting for Compensated Absences*." The entire compensated absence liability and expense is reported on the government-wide financial statements. The portion applicable to the proprietary fund is also recorded in the Utility Fund. The governmental funds will not recognize a liability for compensated absences unless they have matured, for example, as a result of employee resignation or retirement prior to fiscal year end (if material).

H. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. The portion applicable to the proprietary fund is also recorded in the proprietary fund financial statements. Bond premiums, discounts and issuance costs are deferred and amortized over the life of the bonds using the straight-line method (as it approximates the effective interest method) if material. Debt is reported net of applicable bond premiums and discounts.

In the governmental fund financial statements, bond premiums, discounts and bond issuance costs are recognized immediately. The face amount of debt, lease purchases, or capital leases issued is reported as other financing sources. Premiums received on issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

In general, payables and accrued liabilities that will be paid from the governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current financial resources. However, claims and judgments, debt, lease purchases, capital leases, compensated absences, and other related long-term liabilities that will eventually be paid from the governmental funds are not reported as a liability in the fund financial statements until due and payable.

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one type of deferred outflow of resources, Deferred Pension Charges. This item is deferred and recognized as an outflow of resources (expense). These *Deferred Pension Charges* are either (a) recognized in the subsequent period as a reduction of the net pension liability (which includes pension contributions made after the measurement date) or (b) amortized in a systematic and rational method as pension expense in future periods in accordance with GAAP.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of deferred inflow of resources: (1) *Deferred Revenue – Business Licenses* not only in the governmental funds balance sheet but also in the government-wide Statement of Net Position. This item is deferred and recognized as an inflow of resources (revenue) in the period for which it was intended to finance. (2) *Deferred Pension Credits*. This item is deferred and recognized as an inflow of resources (revenue) in the period for which it was intended to finance. These *deferred pension credits* are amortized in a systematic and rational method and recognized as a reduction of pension expense in future periods in accordance with GAAP.

CITY OF WALHALLA, SOUTH CAROLINA
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

J. Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide columnar presentation.

K. Fund Balance

In accordance with GASB Statement No. 54 *"Fund Balance Reporting and Governmental Fund Type Definitions"* ("GASB #54"), the City classifies its governmental fund balances as follows:

Nonspendable – includes amounts that inherently cannot be spent either because it is not in spendable form (i.e. prepaids, inventories, etc.) or because of legal or contractual requirements (i.e. principal on an endowment, etc.).

Restricted – includes amounts that are constrained by specific purposes which are externally imposed by (a) other governments through laws and regulations, (b) grantors or contributions through agreements, (c) creditors through debt covenants or other contracts, or (d) imposed by law through constitutional provisions or enabling legislation.

Committed – includes amounts that are constrained for specific purposes that are internally imposed by the government through formal action made by the highest level of decision making authority (City Council) before the end of the reporting period. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned – includes amounts that are intended to be used for specific purposes that are neither considered restricted or committed and for which such assignments are made before the report issuance date. City Council formally granted the City Administrator the right to make assignments of fund balance for the City.

Unassigned – includes amounts that do not qualify to be accounted for and reported in any of the other fund balance categories. This classification represents the amount of fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The City generally uses restricted amounts to be spent first when both restricted and unrestricted (committed, assigned, and unassigned) fund balance is available unless there are legal documents, contracts, or agreements that prohibit doing such. Additionally, the City generally would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

L. Net Position

Net position represents the difference between assets and deferred outflows (if any) and liabilities and deferred inflows (if any) in the statement of net position. Net position is classified as net investment in capital assets; restricted; and unrestricted. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Outstanding debt which has not been spent is included in the same net position component as the unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments.

M. Property Tax

Property taxes receivable represent current real and personal property as well as delinquent real and personal property taxes, less an allowance for amounts estimated to be uncollectible (if material). All property taxes receivable at year end, except those collected within 60 days, are recorded as deferred tax revenue and thus not recognized as revenue until collected in the governmental funds.

Property taxes are assessed and collected by Oconee County ("County"). The County generally levies its real property taxes in October based upon assessed valuations on January 1st of each year. Assessed values are established by the County Assessor, the County Auditor, and the South Carolina Department of Revenue and Taxation at various rates of 4 to 10.5 percent of the estimated market value. Real property and all personal property taxes other than vehicle property taxes attach as an enforceable lien on property as of January 16th. Taxes are levied and billed in October on all property other than vehicles and are payable without penalty until January 15th of the following year. Penalties are assessed on unpaid taxes on the following dates:

January	3%
February 2nd	an additional 7%
March 17th	an additional 5%

After proper notification, the law requires "exclusive possession" of property necessary to satisfy the delinquent taxes. Properties with unpaid taxes are sold at a public auction during the month of October.

Vehicle property taxes attach a lien and are levied throughout the year depending on when the vehicles' license tags expire. The lien and collection date for motor vehicle taxes is the last day of the month in which the motor vehicle license expires.

N. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures are recorded to reflect the use of the applicable spending appropriations, is used by the governmental funds during the year to control expenditures. Encumbrances do not constitute expenditures or liabilities. For budget purposes encumbrances and unused expenditure appropriations lapse at year end.

O. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

P. Pensions

In government-wide financial statements, pensions are required to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The City recognizes a net pension liability for its participation in the Plans, which represents the City's proportionate share of the total pension liability over the fiduciary net position of the Plans, measured as of the City's preceding fiscal year-end. Changes in the net pension liability during the period are recorded as pension expense, or as deferred outflows or inflows of resources depending on the nature of the change, in the period incurred. Those changes in net pension liability that are recorded as deferred outflows or inflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they are incurred.

Q. Fair Value

The fair value measurement and disclosure framework provides for a three-tier fair value hierarchy that gives highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the City can access at the measurement date.

Level 2 – Inputs to the valuation methodology, other than quoted prices included in Level 1 that are observable for an asset or liability either directly or indirectly and include:

- Quoted prices for similar assets and liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted market prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Inputs to the valuation methodology that are unobservable for an asset or liability and include:

- Fair value is often based on developed models in which there are few, if any, observable inputs.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs.

The valuation methodologies described above may produce a fair value calculation that may not be indicative of future net realizable values or reflective of future fair values. The City believes that the valuation methods used are appropriate and consistent with GAAP. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no significant changes from the prior year in the methodologies used to measure fair value.

R. Comparative Data

Comparative data (i.e. presentation of prior year totals by fund type) has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

CITY OF WALHALLA, SOUTH CAROLINA
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 2 – DEPOSITS AND INVESTMENTS:

Deposits

Custodial credit risk for deposits - Custodial credit risk is the risk that the City's deposits will not be returned to it. The City has no formal policy regarding custodial credit risk. The total cash balances are insured by the FDIC up to \$250,000 per bank. From time to time during the year, the City may have cash on deposit with banks that exceeds the balance insured by the FDIC.

Investments

As of June 30, 2022, the City had the following investments:

Investment Type	Credit Rating	Fair Value	Investment Maturities in Years			
			< 1 yr	1-3 yrs	3-5 yrs	> 5 yrs
State Government Local Investment Pool	N/A	\$ 1,556,687	\$ 1,556,687	-	-	-

Interest Rate Risk: The City does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Custodial Credit Risk for Investments: Custodial credit risk for investments is the risk that, in the event of a bank failure, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have an investment policy for custodial credit risk but follows the investment policy statutes of the State of South Carolina.

Credit Risk for Investments: Credit risk for investments is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City does not have an investment policy for credit risk but follows the investment policy statutes of the State of South Carolina.

Concentration of Credit Risk for Investments: The City places no limit on the amount the City may invest in any one issuer. Investments issued by or explicitly guaranteed by the U.S. Government and investments in mutual funds, external investment pools and other pooled investments are exempt from concentration of credit risk disclosures.

Certain deposits and investments of the City are legally restricted for specified purposes. The major types of restrictions at June 30, 2022 were (a) those imposed by the revenue source (i.e. hospitality fees, grants, etc.).

The following reconciles total cash and investments reported in the statement of net position to cash and cash equivalents reported in the statement of cash flows:

	Water Fund	Sewer Fund
Cash and Certificates of Deposit	\$ 880,766	\$ 13,256
Less Certificates of Deposit that are not a Cash Equivalent	(8,915)	(13,256)
Cash and Cash Equivalents per Statement of Cash Flows	\$ 871,851	\$ -

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 3 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS:

Interfund balances at June 30, 2022, consisted of the following individual fund receivables and payables, all of which are due on demand:

Fund	Interfund Receivables	Interfund Payables
Major Fund:		
General	\$ 5,211,388	\$ 10,624,602
Water System	6,526,648	2,758,283
Sewer System	1,915,612	291,198
Other Non-Major Funds:		
Cemetery Fund	-	18
Hospitality Tax Fund	19,680	-
Victims Fund	773	-
Total	\$ 13,674,101	\$ 13,674,101

Interfund transfers for the year ended June 30, 2022, consisted of the following:

Fund	Transfers In	Transfers Out
Major Fund:		
General	\$ 216,348	\$ -
Water System	88,297	-
American Rescue Plan Fund	-	304,645
Total	\$ 304,645	\$ 304,645

Funds may be transferred to the General Fund from the Water and Sewer Fund in lieu of property taxes and franchise fees (that would be collected if a private utility company provided water and sewer services), and from the Water Fund to the General Fund to support General Fund operations. The Water Fund also may funds to the Sewer Fund to support Sewer Fund operations. Funds are transferred by the General Fund to the Hospitality Tax Fund for reimbursement for certain capital projects. The Victims Fund may also transfer funds collected for Victims assistance to the General Fund cash account. Council approves budgeted transfers annually during the budget process, although actual results may differ.

CITY OF WALHALLA, SOUTH CAROLINA
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 4 – CAPITAL ASSETS:

Capital asset activity for the City's governmental activities for the year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Capital Assets not being Depreciated:				
Land	\$ 835,149	\$ -	\$ -	\$ 835,149
Construction in Progress	-	38,912	-	38,912
Total Capital Assets not being Depreciated	835,149	38,912	-	874,061
Capital Assets being Depreciated:				
Buildings and Improvements	5,650,910	-	-	5,650,910
Equipment and Vehicles	4,268,738	579,338	-	4,848,076
Infrastructure	27,580	-	-	27,580
Total Capital Assets being Depreciated	9,947,228	579,338	-	10,526,566
Less Accumulated Depreciation for:				
Buildings and Improvements	(2,445,207)	(105,264)	-	(2,550,471)
Equipment and Vehicles	(2,778,163)	(259,443)	-	(3,037,606)
Infrastructure	(9,148)	(552)	-	(9,700)
Total Accumulated Depreciation	(5,232,518)	(365,259)	-	(5,597,777)
Total Capital Assets being Depreciated, Net	4,714,710	214,079	-	4,928,789
Governmental Activities Capital Assets, Net	\$ 5,549,859	\$ 252,991	\$ -	\$ 5,802,850

Depreciation expense was charged to governmental functions as follows:

General Government	\$ 9,903
Public Safety	126,801
Public Works	195,133
Recreation and Tourism	33,422
Total Depreciation Expense	\$ 365,259

CITY OF WALHALLA, SOUTH CAROLINA
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 4 – CAPITAL ASSETS (CONTINUED):

Capital asset activity for the City's business-type activities for the year ended June 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Business-Type Activities:				
Capital Assets not being Depreciated:				
Land	\$ 160,226	\$ -	\$ -	\$ 160,226
Construction in Progress	586,169	-	(586,169)	-
Total Capital Assets not being Depreciated	<u>746,395</u>	<u>-</u>	<u>(586,169)</u>	<u>160,226</u>
Capital Assets being Depreciated:				
Buildings and Improvements	2,025,542	17,195	-	2,042,737
Equipment and Vehicles	2,405,994	5,235	-	2,411,229
Infrastructure	30,950,322	985,728	-	31,936,050
Total Capital Assets being Depreciated	<u>35,381,858</u>	<u>1,008,158</u>	<u>-</u>	<u>36,390,016</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(1,110,869)	(58,494)	-	(1,169,363)
Equipment and Vehicles	(1,455,627)	(120,577)	-	(1,576,204)
Infrastructure	(5,121,210)	(720,396)	-	(5,841,606)
Total Accumulated Depreciation	<u>(7,687,706)</u>	<u>(899,467)</u>	<u>-</u>	<u>(8,587,173)</u>
Total Capital Assets being Depreciated, Net	<u>27,694,152</u>	<u>108,691</u>	<u>-</u>	<u>27,802,843</u>
Business-Type Activities Capital Assets, Net	<u>\$ 28,440,547</u>	<u>\$ 108,691</u>	<u>\$ (586,169)</u>	<u>\$ 27,963,069</u>

Capital asset depreciation expense for business-type activities were charged to functions/programs as follows:

<u>Function/Program</u>	<u>Expense</u>
Water System	\$ 854,844
Sewer System	44,623
Total Depreciation Expense	<u>\$ 899,467</u>

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 5 – LONG-TERM OBLIGATIONS:

Revenue Bonds Payable

The City may issue bonds to provide funds for the acquisition and construction of major capital facilities. Revenue bonds and directly related to and intended to be paid from proprietary funds of the primary government are included in the accounts of such funds. The revenue bonds are generally secured/collateralized by the gross revenues of the water system. The debt also requires various restricted accounts (i.e. debt service reserve, renewal and replacement, etc.) to be established and maintained by the City.

Summarized below are the City's individual revenue bond issues (publicly traded) that are outstanding as of June 30, 2022 and serviced by the Water and Sewer Fund:

Revenue Bonds Payable

Series 2018 Water and Sewer System Revenue Bond dated December 2018 with annual principal payments ranging from \$795,000 to \$1,140,000 plus interest at 3-5% percent payable semi-annually through June 2048.

	\$ 18,750,000
Premium on Series 2018 Bonds	<u>665,138</u>
Net Debt	19,415,138
Less Current Portion	<u>(395,000)</u>
Long-Term Portion	<u><u>\$ 19,020,138</u></u>

Interest expense on revenue bonds totaled \$789,577 for the year ended June 30, 2022. Amortization of the 2018 bond premium totaled \$18,280 for the year ended June 30, 2022.

The revenue bonds require the City to maintain user rates sufficient to generate net revenues, as defined by the agreements, ranging from 100% to 120% of the annual principal and interest payments on the revenue bonds. The revenue bonds contain significant requirements for annual debt service, various restrictive covenants which requires the City to maintain various restricted cash and investment accounts and to meet various other general requirements.

Future amounts required to pay principal and interest on (publicly traded) revenue bonds (Series 2018 bonds) outstanding at June 30, 2022 are as follows:

Fiscal Year	Business-Type Activities		
	Principal	Interest	Total
2023	\$ 395,000	\$ 777,900	\$ 1,172,900
2024	410,000	757,775	1,167,775
2025	435,000	736,650	1,171,650
2026	455,000	714,401	1,169,401
2027	480,000	691,025	1,171,025
2028-2032	2,810,000	3,023,374	5,833,374
2033-2037	3,405,000	2,424,126	5,829,126
2038-2042	4,235,000	1,578,781	5,813,781
2043-2047	5,030,000	793,313	5,823,313
2048-2052	1,095,000	41,906	1,136,906
Total	<u><u>\$18,750,000</u></u>	<u><u>\$11,539,251</u></u>	<u><u>\$30,289,251</u></u>

CITY OF WALHALLA, SOUTH CAROLINA
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 5 – LONG-TERM OBLIGATIONS (CONTINUED):

Other Long-Term Debt

The City is obligated on various other long-term debt issued for purposes of upgrading equipment. Each of the other long-term debt issues are considered direct borrowings/placements and are generally secured/collateralized by the underlying property and contain acceleration clauses in an event of default (as defined).

Summarized below are the City's individual capital leases (direct borrowings) from governmental activities that are outstanding as of June 30, 2022:

Capital Leases Payable

Serviced by the General Fund:

\$410,000 Capital Lease initiated in July 2019, due in annual installments of approximately \$105,000 to \$56,000 beginning in July 2020 through July 2024. The City purchased two police vehicles, one fire vehicle, one public works vehicle, and a garbage truck with the proceeds. \$ 190,770

\$566,000 Capital Lease initiated in May 2020, due in annual installments of approximately \$115,000 to \$56,000 beginning in May 2021 through May 2027. The City purchased three vehicles, one fire engine, and sewer equipment with the proceeds. 365,500

\$212,835 Capital Lease initiated in January 2021, due in annual installments of approximately \$50,000 beginning in January 2022 through January 2025, then reducing to approximately \$13,000 in January 2026 through 2029, plus interest of 2.5%. The City purchased a Leaf Blower Truck and vehicle with the proceeds. 168,738

\$350,000 Capital Lease initiated in April 2022, due in annual installments of approximately \$57,000 beginning in April 2023 through April 2029, with interest of 3.22%. The City purchased a Garbage truck with the proceeds. 350,000

Serviced by the Water Fund:

\$119,242 Capital Lease initiated in July 2020, due in monthly installments of approximately \$2,000 beginning in October 2020 through August 2025. The City purchased a backhoe loader with the proceeds. 77,181

\$250,165 Capital Lease initiated in January 2021, due in annual installments of approximately \$57,000 beginning in January 2022 through January 2025, then reducing to approximately \$14,000 in January 2026 through 2029, plus interest of 2.5%. The City purchased vehicles and equipment with the proceeds. 198,333

Total Capital Leases Payable	\$ 1,350,522
Less Current Portion	(354,574)
Long-Term Portion	<u><u>\$ 995,948</u></u>

Interest expense on other long-term debt totaled \$25,366 for the year ended June 30, 2022.

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 5 – LONG-TERM OBLIGATIONS (CONTINUED):

Future amounts required to pay principal and interest on other long-term debt outstanding (direct borrowings) at June 30, 2022 are as follows:

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government
	Principal	Interest	Total	Principal	Interest	Total	
2023	\$ 278,721	\$ 33,974	\$ 312,695	\$ 75,853	\$ 4,909	\$ 80,762	\$ 393,457
2024	280,182	25,342	305,524	75,853	3,655	79,508	385,032
2025	160,210	16,662	176,872	75,853	2,400	78,253	255,125
2026	117,049	10,486	127,535	19,398	1,146	20,544	148,079
2027	118,655	7,155	125,810	14,280	691	14,971	140,781
2028-2032	120,191	5,539	125,730	14,277	345	14,622	140,352
Total	\$ 1,075,008	\$ 99,158	\$ 1,174,166	\$ 275,514	\$ 13,146	\$ 288,660	\$ 1,462,826

Presented below is a summary of changes in long-term obligations for the City's governmental activities for the year ended June 30, 2022:

	Beginning Balance	Additions	Reductions	Ending Balances	Amounts Due Within One Year
Governmental Activities:					
Capital Leases Payable:					
Capital Lease - 7/19	\$ 321,000	\$ -	\$ (130,230)	\$ 190,770	\$ 89,000
Capital Lease - 5/20	465,750	-	(100,250)	365,500	100,250
Capital Lease - 1/21	212,835	-	(44,097)	168,738	44,097
Capital Lease - 4/22	-	350,000	-	350,000	45,374
Total Debt	999,585	350,000	(274,577)	1,075,008	278,721
Other Liabilities:					
Compensated Absences	53,954	-	(2,067)	51,887	25,944
Net Pension Liability	4,041,170	-	(360,947)	3,680,223	-
Total Other Liabilities	4,095,124	-	(363,014)	3,732,110	25,944
Governmental Activities Long-term Liabilities	\$ 5,094,709	\$ 350,000	\$ (637,591)	\$ 4,807,118	\$ 304,665

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 5 – LONG-TERM OBLIGATIONS (CONTINUED):

Presented below is a summary of changes in long-term obligations for the City’s business-type activities for the year ended June 30, 2022:

	Beginning Balance	Additions	Reductions	Ending Balances	Amounts Due Within One Year
Business - Type Activities:					
Revenue Bond - 12/18	\$ 19,125,000	\$ -	\$ (375,000)	\$ 18,750,000	\$ 395,000
Net Premium on Revenue Bonds - 12/18	683,418	-	(18,280)	665,138	18,280
Capital Lease - 7/20	101,202	-	(24,021)	77,181	24,021
Capital Lease - 1/21	250,165	-	(51,832)	198,333	51,832
Total Debt	20,159,785	-	(469,133)	19,690,652	489,133
Other Liabilities:					
Compensated Absences	34,364	4,788	-	39,152	19,576
Refundable Connection Fees	112,123	11,035	-	123,158	-
Net Pension Liability	1,375,032	-	(253,821)	1,121,211	-
Total Other Liabilities	1,521,519	15,823	(253,821)	1,283,521	19,576
Business-Type Activities Long-term Liabilities	\$ 21,681,304	\$ 15,823	\$ (722,954)	\$ 20,974,173	\$ 508,709

NOTE 6 – PENSION PLAN:

The City participates in the State of South Carolina’s retirement plans, which are administered by the South Carolina Public Employee Benefit Authority (“PEBA”). The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the various Retirement Systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state’s employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems’ five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds’ assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

The PEBA issues a Comprehensive Annual Financial Report (“CAFR”) containing financial statements and required supplementary information for the Systems’ Pension Trust Funds. The CAFR is publicly available through the Retirement Benefits’ link on the PEBA’s website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29223. The PEBA is considered a division of the primary government of the State of South Carolina and therefore, retirement trust fund financial information is also included in the comprehensive annual financial report of the state.

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 6 – PENSION PLAN (CONTINUED):

Plan Description

The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts, higher education institutions, other participating local subdivisions of government and individuals newly elected to the South Carolina General Assembly at or after the 2012 general election.

The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is presented below:

- SCRS - Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two Member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a class Three member.
- PORS – To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; or to serve as a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Plan Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the code of laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation. A brief summary of benefit terms for each system is presented below:

- SCRS – A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's credible service equals at least 90 years. Both Class Two and Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

NOTE 6 – PENSION PLAN (CONTINUED):

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

- **PORS** – A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

Plan Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017 for both SCRS and PORS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year in accordance with state statute. However, the General Assembly postponed the one percent increase in the SCRS and PORS employer contribution rates that was scheduled to go into effect beginning July 1, 2020. If the scheduled contributions are not sufficient to meet the funding periods set in state statute, the board shall increase the employer contribution rates as necessary to meet the funding periods set for the applicable year. The maximum funding period of SCRS and PORS is scheduled to be reduced over a ten-year schedule from 30 years beginning fiscal year 2018 to 20 years by fiscal year 2028.

Additionally, the Board is prohibited from decreasing the SCRS and PORS contribution rates until the funded ratio is at least 85 percent. If the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the system (the funded ratio) that is equal to or greater than 85 percent, then the board, effective on the following July 1, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than 85 percent. If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the system shows a funded ratio of less than 85 percent, then effective on the following July 1, and annually thereafter as necessary, the board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the system shows a funded ratio that is equal to or greater than 85 percent.

CITY OF WALHALLA, SOUTH CAROLINA
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 6 – PENSION PLAN (CONTINUED):

- Required employee contribution rates (1) for the following fiscal years are as follows:

	Fiscal Year 2022	Fiscal Year 2021
SCRS		
Employee Class Two	9.00%	9.00%
Employee Class Three	9.00%	9.00%
PORS		
Employee Class Two	9.75%	9.75%
Employee Class Three	9.75%	9.75%

- Required employer contributions rates (1) for the following fiscal years are as follows:

	Fiscal Year 2022	Fiscal Year 2021
SCRS		
Employer Class Two	16.41%	15.41%
Employer Class Three	16.41%	15.41%
Employer Incidental Death Benefit	0.15%	0.15%
PORS		
Employer Class Two	18.84%	17.84%
Employer Class Three	18.84%	17.84%
Employer Incidental Death Benefit	0.20%	0.20%
Employer Accidental Death Program	0.20%	0.20%

(1) Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.

Actuarial Assumptions and Methods

Actuarial valuations of the plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ending June 30, 2020 for first use in the July 1, 2022 actuarial valuation.

The June 30, 2020, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by our consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on an actuarial valuation performed as of July 1, 2020. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2020, using generally accepted actuarial principles.

The following table provides a summary of the actuarial assumptions and methods used to calculate TPL as of June 30, 2021.

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 6 – PENSION PLAN (CONTINUED):

	SCRS	PORS
	Entry Age	Entry Age
Actuarial cost method		
Actuarial assumptions:		
Investment rate of return	7.00%	7.00%
Projected salary increases	3.0% to 11.0%	3.5% to 10.5%
Includes inflation at	2.25%	2.25%
Benefit adjustments	lesser of 1% or \$500 annually	lesser of 1% or \$500 annually

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumptions, the 2020 Public Retirees of South Carolina Mortality table ("2020 PRSC"), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using published Scale AA projected from the year 2020. Assumptions used in the determination of the June 30, 2021, TPL are as follows:

Former Job Class	Males	Females
Educators	2020 PRSC Males multiplied by 95%	2020 PRSC Females multiplied by 94%
General Employees and Members of the General Assembly	2020 PRSC Males multiplied by 97%	2020 PRSC Females multiplied by 107%
Public Safety and Firefighters	2020 PRSC Males multiplied by 127%	2020 PRSC Females multiplied by 107%

Net Pension Liability of the Plan

The NPL is calculated separately for each system and represents that particular system's TPL determined in accordance with GASB No. 67 less that System's fiduciary net position. NPL totals, as of the June 30, 2021 measurement date, for SCRS and PORS are as follows:

Plan	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
SCRS	\$55,131,579,363	\$33,490,305,970	\$21,641,273,393	60.7%
PORS	\$8,684,586,488	\$6,111,672,064	\$2,572,914,424	70.4%

The TPL is calculated by the Systems' actuary, and each plan's fiduciary net position is reported in the Systems' financial statements. The NPL is disclosed in accordance with the requirements of GASB 67 in the Systems' notes to the financial statements and required supplementary information. Liability calculations performed by the Systems' actuary for the purpose of satisfying the requirements of GASB Nos. 67 and 68 are not applicable for other purposes, such as determining the plans' funding requirements.

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 6 – PENSION PLAN (CONTINUED):

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach, primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the revised target asset allocation adopted at the beginning of the 2022 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table below. For actuarial purposes, the 7.25 percent assumed annual investment rate of return used in the calculation of the TPL includes a 5.00 percent real rate of return and a 2.25 percent inflation component.

<u>Allocation / Exposure</u>	<u>Policy Target</u>	<u>Expected Arithmetic Real Rate of Return</u>	<u>Long Term Expected Portfolio Real Rate of Return</u>
Public Equity ¹	46.0%	6.87%	3.16%
Bonds	26.0%	0.27%	0.07%
Private Equity ^{1,2}	9.0%	9.68%	0.87%
Private Debt ²	7.0%	5.47%	0.39%
Real Assets	12.0%		
Real Estate ²	9.0%	6.01%	0.54%
Infrastructure ²	3.0%	5.08%	0.15%
Total Expected Return ³	100.0%		5.18%
Inflation for Actuarial Purposes			2.25%
			7.43%

Discount Rate

The discount rate used to measure the TPL was 7 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina Code of Laws. Based on those assumptions, the System's fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 6 – PENSION PLAN (CONTINUED):**Sensitivity Analysis**

The following table presents the proportionate share of the NPL of the plans calculated using the discount rate of 7.25 percent, as well as what the City's NPL would be if it were calculated using a discount rate that is 1.00 percent lower (6.25 percent) or 1.00 percent higher (8.25 percent) than the current rate.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
System	1.00% Decrease (6.00%)	Current Discount Rate (7.00%)	1.00% Increase (8.00%)
SCRS	\$4,500,393	\$3,435,741	\$2,550,795
PORS	1,981,446	1,365,693	861,297

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2022, the City reported a liability of \$3,680,223 for the governmental activities and \$1,121,211 for the business-type activities on the government wide financial statements for its proportionate share of the net pension liability. The NPL was measured as of June 30, 2020, and the TPL used to calculate the NPL was determined by an actuarial valuation as of that date. The City's proportion of the NPL was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2021, the City's proportion for SCRS was 0.015876% (0.016352% at June 30, 2020). The City's proportion for PORS at June 30, 2021 was 0.053080% (0.037334% at June 30, 2020).

For the year ended June 30, 2022, the City recognized pension expense of approximately \$508,000 (approximately \$251,000 for the SCRS and approximately \$257,000 for the PORS).

At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

SCRS	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 58,524	\$ 4,637
Changes of assumptions	188,061	-
Net difference between projected and actual investment earnings	-	499,087
Change in allocated proportion	84,179	84,534
Contributions after the measurement date	307,756	-
Total	<u>\$ 638,520</u>	<u>\$ 588,258</u>

CITY OF WALHALLA, SOUTH CAROLINA
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 6 – PENSION PLAN (CONTINUED):

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

<u>PORS</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 46,460	\$ 4,253
Changes of assumptions	97,408	-
Net difference between projected and actual investment earnings	-	306,183
Change in allocated proportion	364,197	2,565
Contributions after the measurement date	157,903	-
Total	<u>\$ 665,968</u>	<u>\$ 313,001</u>

The amount of \$307,756 and \$157,803 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date to the SCRS and PORS, respectively, will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year</u>	<u>SCRS Amount</u>	<u>PORS Amount</u>	<u>Total</u>
2023	\$ (388)	\$ 100,617	\$ 100,229
2024	(1,085)	103,932	102,847
2025	(69,268)	84,567	15,299
2026	(186,753)	(94,052)	(280,805)
Total	<u>\$ (257,494)</u>	<u>\$ 195,064</u>	<u>\$ (62,430)</u>

Payable to Plans

The City reported a payable of approximately \$56,000 to the PEBA as of June 30, 2022, representing required employer and employee contributions for the month of June 2022 for the SCRS and PORS.

NOTE 7 – CONTINGENT LIABILITIES AND COMMITMENTS:

Litigation

The City is periodically the subject of litigation by a variety of plaintiffs. The City's management believes that such amounts claimed by these plaintiffs, net of the applicable insurance coverage, are immaterial.

Grants

The City receives financial assistance from various federal, state, and local governmental agencies in the form of grants. Disbursements of funds received under these programs generally require compliance with the terms and conditions specified in the grant agreements. The disbursements are also subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements included herein or on the overall financial position of the City at June 30, 2022.

CITY OF WALHALLA, SOUTH CAROLINA

NOTES TO THE BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 8 – RISK MANAGEMENT:

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. Commercial insurance is carried for all these risks. Settled claims resulting from these risks have not exceeded the insurance coverage limits in any of the past three fiscal years.

NOTE 9 – SUBSEQUENT EVENTS:

Subsequent events have been evaluated through the date of the auditor's report.

REQUIRED SUPPLEMENTAL INFORMATION
OTHER THAN MD&A

CITY OF WALHALLA, SOUTH CAROLINA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

YEAR ENDED JUNE 30, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Property Taxes	\$ 744,000	\$ 744,000	\$ 807,628	\$ 63,628
Intergovernmental Revenues	418,237	418,237	1,673,766	1,255,529
Licenses, Permits and Fees	1,387,175	1,387,175	1,538,902	151,727
Fines and Forfeitures	70,300	70,300	44,675	(25,625)
Miscellaneous and Other	208,000	208,000	40,644	(167,356)
Payments in Lieu of Taxes and Franchise Fees	286,000	286,000	250,442	(35,558)
Interest Income	-	-	5,153	5,153
TOTAL REVENUES	3,113,712	3,113,712	4,361,210	1,247,498
EXPENDITURES				
CURRENT OPERATING:				
GENERAL GOVERNMENT:				
Administration	233,313	233,313	426,689	(193,376)
Swimming Pool	11,000	11,000	10,649	351
Depot Park	26,000	26,000	11,123	14,877
Tunnel	12,270	12,270	26,036	(13,766)
JUDICIAL SERVICES:				
Court	68,680	68,680	71,812	(3,132)
PUBLIC SAFETY:				
Police	1,078,064	1,078,064	1,191,009	(112,945)
Fire	644,524	644,524	658,992	(14,468)
PUBLIC WORKS:				
Streets	1,036,269	1,036,269	1,094,875	(58,606)
RECREATION AND TOURISM:				
Recreation	385,141	385,141	401,148	(16,007)
Capital Expenditures	36,000	36,000	610,500	(574,500)
DEBT SERVICE:				
Principal Retirement	168,151	168,151	274,577	(106,426)
Interest and Fiscal Charges	25,000	25,000	29,949	(4,949)
TOTAL EXPENDITURES	3,724,412	3,724,412	4,807,359	(1,082,947)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(610,700)	(610,700)	(446,149)	164,551
OTHER FINANCING SOURCES AND (USES)				
Sale of Capital Assets	-	-	4,900	4,900
Insurance Recovery	-	-	30,408	30,408
Capital Lease Proceeds	-	-	350,000	350,000
Interfund Transfers In	610,700	610,700	216,348	(394,352)
TOTAL OTHER FINANCING SOURCES AND (USES)	610,700	610,700	601,656	(9,044)
NET CHANGE IN FUND BALANCES	-	-	155,507	155,507
FUND BALANCES, BEGINNING	638,640	638,640	638,640	-
FUND BALANCES, ENDING	\$ 638,640	\$ 638,640	\$ 794,147	\$ 155,507

Note: The budget is presented on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

CITY OF WALHALLA, SOUTH CAROLINA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF CITY

CONTRIBUTIONS TO THE COST SHARING PENSION PLAN

YEAR ENDED JUNE 30, 2022

NOTE 1 – SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE SCRS AND PORS NET PENSION LIABILITY:

The City's proportionate share of the net pension liability for SCRS is as follows:

	SCRS							
	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
City's proportion of the net pension liability (asset)	0.015876%	0.016352%	0.015696%	0.015485%	0.015775%	0.017120%	0.016682%	0.016933%
City's proportion share of the net pension liability (asset)	\$ 3,435,741	\$ 4,178,124	\$ 3,584,118	\$ 3,327,875	\$ 3,551,206	\$ 3,656,807	\$ 3,163,822	\$ 2,915,301
City's covered payroll	\$ 1,780,064	\$ 1,824,242	\$ 1,658,626	\$ 1,615,177	\$ 1,591,652	\$ 1,658,201	\$ 1,682,541	\$ 1,551,777
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	193.01%	229.03%	216.09%	206.04%	223.11%	220.53%	188.04%	187.87%
Plan fiduciary net position as a percentage of the total pension liability	60.70%	50.70%	54.40%	54.10%	53.30%	52.91%	57.00%	59.90%

The City's proportionate share of the net pension liability for PORS is as follows:

	PORS							
	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
City's proportion of the net pension liability (asset)	0.053080%	0.037334%	0.035843%	0.035859%	0.03976%	0.04140%	0.04140%	0.04140%
City's proportion share of the net pension liability (asset)	\$ 1,365,693	\$ 1,238,078	\$ 1,027,229	\$ 1,157,892	\$ 1,017,528	\$ 983,924	\$ 866,611	\$ 866,611
City's covered payroll	\$ 798,152	\$ 563,986	\$ 520,017	\$ 480,647	\$ 493,160	\$ 494,534	\$ 493,497	\$ 493,497
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	171.11%	219.52%	197.54%	175.24%	175.24%	160.61%	160.61%	160.61%
Plan fiduciary net position as a percentage of the total pension liability	70.40%	58.80%	62.70%	60.44%	60.44%	60.44%	64.60%	67.50%

Notes to Schedule:

The amounts presented for each fiscal year were determined as of June 30th of the preceding year.

The City adopted GASB #68/71 during the year ended June 30, 2015. Information before 2015 is not available.

CITY OF WALHALLA, SOUTH CAROLINA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF CITY

CONTRIBUTIONS TO THE COST SHARING PENSION PLAN (CONTINUED)

YEAR ENDED JUNE 30, 2022

NOTE 1 – SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE SCRS AND PORS NET PENSION LIABILITY (CONTINUED):

The City's contributions to the SCRS cost sharing pension plan was as follows:

	SCRS							
	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 307,756	\$ 276,978	\$ 283,852	\$ 241,496	\$ 219,018	\$ 183,995	\$ 183,397	\$ 183,397
Contributions in relation to the contractually required contribution								
Contributions from the City	(290,846)	(260,068)	(266,942)	(224,586)	(202,108)	(183,995)	(183,397)	(183,397)
Contributions from the State	(16,910)	(16,910)	(16,910)	(16,910)	(16,910)	-	-	-
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
City's covered payroll	\$ 1,858,430	\$ 1,780,064	\$ 1,824,242	\$ 1,658,626	\$ 1,615,177	\$ 1,591,652	\$ 1,658,201	\$ 1,682,541
Contributions as a percentage of covered payroll	16.56%	15.56%	15.56%	14.56%	13.56%	11.56%	11.06%	10.90%

Notes to SCRS Schedule:

The City adopted GASB #68/71 during the year ended June 30, 2015. Information before 2015 is not available.

The City's contributions to the PORS cost sharing pension plan was as follows:

	PORS							
	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 157,903	\$ 145,583	\$ 102,871	\$ 89,651	\$ 78,057	\$ 70,226	\$ 67,949	\$ 67,949
Contributions in relation to the contractually required contribution								
Contributions from the City	(152,819)	(140,499)	(97,787)	(84,567)	(72,973)	(70,226)	(67,949)	(67,949)
Contributions from the State	(5,084)	(5,084)	(5,084)	(5,084)	(5,084)	-	-	-
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
City's covered payroll	\$ 820,702	\$ 798,152	\$ 563,986	\$ 520,017	\$ 480,647	\$ 493,160	\$ 494,534	\$ 506,704
Contributions as a percentage of covered payroll	19.24%	18.24%	18.24%	17.24%	16.24%	14.24%	13.74%	13.41%

Notes to PORS Schedule:

The City adopted GASB #68/71 during the year ended June 30, 2015. Information before 2015 is not available.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the government will present information for those years for which information is available.

SUPPLEMENTAL INFORMATION

CITY OF WALHALLA, SOUTH CAROLINA

COMBINING AND INDIVIDUAL BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2022

	CEMETERY FUND	VICTIM'S ASSISTANCE FUND	HOSPITALITY TAX FUND	FIRE PREMIUM FUND	POLICE ACTIVITY FUND	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
ASSETS						
Restricted Cash and Other Cash Deposits	\$ 21,112	\$ -	\$ 580,236	\$ 20,729	\$ 7,143	\$ 629,220
Interfund Balances	-	773	19,680	-	-	20,453
TOTAL ASSETS	<u>\$ 21,112</u>	<u>\$ 773</u>	<u>\$ 599,916</u>	<u>\$ 20,729</u>	<u>\$ 7,143</u>	<u>\$ 649,673</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accounts Payable	-	-	7,750	-	-	7,750
Interfund Balance	18	-	-	-	-	18
TOTAL LIABILITIES	<u>18</u>	<u>-</u>	<u>7,750</u>	<u>-</u>	<u>-</u>	<u>7,768</u>
FUND BALANCES:						
RESTRICTED FOR:						
Judicial Services	-	773	-	-	-	773
Public Safety	-	-	-	20,729	7,143	27,872
Recreation and Tourism	-	-	592,166	-	-	592,166
ASSIGNED TO:						
Recreation and Tourism	21,094	-	-	-	-	21,094
TOTAL FUND BALANCES	<u>21,094</u>	<u>773</u>	<u>592,166</u>	<u>20,729</u>	<u>7,143</u>	<u>641,905</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 21,112</u>	<u>\$ 773</u>	<u>\$ 599,916</u>	<u>\$ 20,729</u>	<u>\$ 7,143</u>	<u>\$ 649,673</u>

See independent auditor's report.

CITY OF WALHALLA, SOUTH CAROLINA

COMBINING AND INDIVIDUAL SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS

YEAR ENDED JUNE 30, 2022

	CEMETERY FUND	VICTIM'S ASSISTANCE FUND	HOSPITALITY TAX FUND	FIRE PREMIUM FUND	POLICE ACTIVITY FUND	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES						
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 14,256	\$ -	\$ 14,256
Fines and Forfeitures	-	4,901	-	-	-	4,901
Hospitality Tax	-	-	297,472	-	-	297,472
TOTAL REVENUES	-	4,901	297,472	14,256	-	316,629
EXPENDITURES						
CURRENT OPERATING:						
Judicial Services	-	4,128	-	-	-	4,128
Public Safety	-	-	-	27,971	15	27,986
Recreation and Tourism	-	-	160,255	-	-	160,255
Capital Expenditures	-	-	7,750	-	-	7,750
TOTAL EXPENDITURES	-	4,128	168,005	27,971	15	200,119
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	773	129,467	(13,715)	(15)	116,510
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers (Net) - See Note 3	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	773	129,467	(13,715)	(15)	116,510
FUND BALANCES, BEGINNING	21,094	-	462,699	34,444	7,158	525,395
FUND BALANCES, ENDING	\$ 21,094	\$ 773	\$ 592,166	\$ 20,729	\$ 7,143	\$ 641,905

See independent auditor's report.

CITY OF WALHALLA, SOUTH CAROLINA

UNIFORM SCHEDULE OF FINES, ASSESSMENTS, AND SURCHARGES (PER ACT 96)

YEAR ENDED JUNE 30, 2022

FOR THE STATE TREASURER'S OFFICE:

COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT	General Sessions	Magistrate Court	Municipal Court	Total
Court Fines and Assessments:				
Court fines and assessments collected			\$ 106,266	\$ 106,266
Court fines and assessments remitted to State Treasurer			(56,166)	(56,166)
Total Court Fines and Assessments retained			50,100	50,100
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained			1,501	1,501
Assessments retained			5,072	5,072
Total Surcharges and Assessments retained for victim services			\$ 6,573	\$ 6,573

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

VICTIM SERVICE FUNDS COLLECTED	Municipal	County	Total
Carryforward from Previous Year – Beginning Balance	\$ 94,518		\$ 94,518
Victim Service Revenue:			
Victim Service Fines Retained by City/County Treasurer			
Victim Service Assessments Retained by City/County Treasurer	5,072		5,072
Victim Service Surcharges Retained by City/County Treasurer	1,501		1,501
Interest Earned			
Grant Funds Received			
Grant from:			
General Funds Transferred to Victim Service Fund			
Contribution Received from Victim Service Contracts:			
(1) Town of			
(2) Town of			
(3) City of			
Total Funds Allocated to Victim Service Fund + Beginning Balance (A)	101,091		101,091
Expenditures for Victim Service Program:	Municipal	County	Total
Salaries and Benefits	-		-
Operating Expenditures	-		-
Victim Service Contract(s):			
(1) Entity's Name			
(2) Entity's Name			
Victim Service Donation(s):			
(1) Domestic Violence Shelter:			
(2) Rape Crisis Center:			
(3) Other local direct crime victims service agency:			
Transferred to State and Oconee County	101,091		101,091
Total Expenditures from Victim Service Fund/Program (B)	101,091		101,091
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	-		
Less: Prior Year Fund Deficit Repayment			
Carryforward Funds – End of Year	\$ -		\$ -

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

Agreement

CITY OF WALHALLA)

This Agreement is entered into on this day the ____ of _____, 2023 between the City of Walhalla (City) and the Foothills YMCA (YMCA).

1. SCOPE

The purpose of this Agreement is to provide the YMCA the opportunity to use the city park, city pool, and city gym owned by the City for recreational swimming, classes, lessons, activities, camps, and programs for the residents of the City and the area surrounding the City, and for the City to derive the benefit therefrom.

2. Premises

The premises are the swimming pool owned by the City of Walhalla bounded by W. Main St. and N. Maple St.

3. Use of Premises

The YMCA will have access to the pool and park grounds starting on May 23, 2023 and ending two weeks after the final day the pool is open for use by the general public in 2023.

The YMCA will have full use and access to all areas and facilities located on the park grounds, including but not limited to, the pool, bathhouse, concession stand, storage room, all courts, picnic tables, grass area, playground and parking lots. The general public will have access to all courts, picnic tables, grass area, playground and parking lots when not being put to use and/or reserved by the YMCA. To reserve a particular area of the park the YMCA should post notice at the entrance to the desired court or within the area desired two hours before the time being reserved. It is the responsibility of the YMCA to clean any trash or debris created by any activities or programming initiated by the YMCA. Additionally, the YMCA is to clean any light trash or debris left by the general public. Heavy trash or excess trash should be reported to the City's Public Works Department and if appropriate to the City's Police Department.

4. Responsibilities of the City

The City of Walhalla Public Works Department will continue to cut the grass in the pool and park area and provide trash cans and trash pick-up.

The City of Walhalla Police Department will maintain jurisdiction over the pool and park area. Any and all criminal activity, vandalism and harassment should be reported immediately.

The City of Walhalla Fire Department will provide fire protection and emergency medical care as needed when dispatched.

Larger maintenance projects or equipment breakdowns should be reported immediately to the City. It is the City's responsibility to replace faulty equipment and should do so as quickly as possible.

5. Responsibilities of YMCA

Day to day cleaning and maintenance of the city gym, pool and park area, and the bathhouse will be provided by the YMCA.

The YMCA agrees to provide the chemicals necessary to keep the pool up to DHEC standards. The YMCA will provide a Certified Pool Operator (CPO) to maintain and adjust the pool chemicals.

It is solely the responsibility of the YMCA to hire and train staff, such as lifeguards and camp counselors. Scheduling, payroll, worker compensation insurance, hiring, training, and all other employer/employee interactions is the responsibility of the YMCA.

It is the expectation of the City that the YMCA will open the pool each day between the Friday before Memorial Day and Labor Day that there is good weather and the pool equipment allows. It is the expectation of the City that the YMCA will provide swimming lessons, adult and child programming, a camp experience and opening the pool for parties and events after normal hours. Specifics for the lessons, programming, etc. are at the discretion of the YMCA.

It is the responsibility of the YMCA to collect all fees for the pool, camps, activities and programs conducted on the pool and park grounds.

6. Insurance and Indemnification

The YMCA will provide proof of liability insurance (\$1,000,000 per incident, \$4,000,000 in total liability coverage) within fifteen (15) days of the signing of this Agreement. The YMCA agrees to indemnify the City of any and all claims arising out of accidents or incidents arising from the gym, pool, or any area of the park the YMCA is using at the time of the accident or incident. This indemnification extends to all injuries, accidents or incidents suffered by participants under the direction of YMCA employees.

7. Term

The term of this lease shall commence on May 15, 2023 and shall run through February 1, 2024 with automatic renewal commencing on February 1 annually. The City and the Foothills YMCA may opt out of the agreement for any reason or no reason on or before February 1.

8. No Assignment or Subletting

Foothills YMCA shall not assign, transfer, license, or sub-lease this lease or the premises or any part of them without the City's prior written consent. Any attempt to do so, whether in writing or not shall be invalid and shall be a material default of this agreement.

9. Alterations and Improvements

The YMCA shall not make improvements or alterations to the facility without the written consent of the City.

10. Risk of Loss

All personal property placed or moved into the premises shall be at the sole risk of the YMCA or other owner of the personal property. The City shall not be responsible or liable to the YMCA or anyone else for any loss or damage that may be occasioned by or through acts of omissions of the City, its agents, servants or employees connected with premises for any injury, loss or damage.

Timothy B. Burton
City of Walhalla

Date

Christle Ross
Foothills YMCA

Date