

FY 2026-2027 OVERVIEW

REVENUES

General Fund	\$7,194,500
Enterprise Fund	\$5,826,250
Special Revenue Fund	\$4,515,000
<i>Hospitality Fund</i>	\$515,000
<i>Community Center</i>	\$2,000,000
<i>Police Station</i>	\$2,000,000
Total Revenues	\$17,532,750

EXPENDITURES

General Fund	\$7,443,775
<i>Administration</i>	\$800,250
<i>Police</i>	\$1,405,450
<i>Sanitation</i>	\$847,175
<i>Streets and Facilities</i>	\$1,963,000
<i>Fire</i>	\$1,157,050
<i>Parks and Recreation</i>	\$563,850
<i>Court</i>	\$92,250
<i>Depot</i>	\$14,250
<i>Pool</i>	\$10,500
<i>Stumphouse Mountain Park</i>	\$120,000
<i>Retiree Healthcare</i>	\$20,000
<i>Capital Improvement</i>	\$450,000
Enterprise Fund	\$6,150,000
<i>Water Crew</i>	\$3,019,000
<i>Water Billing</i>	\$378,850
<i>Water Plant</i>	\$2,546,500
<i>Sewer</i>	\$206,750
Special Revenue Fund	\$4,515,000
<i>Community Center</i>	\$2,000,000
<i>Police Station</i>	\$2,000,000
<i>Hospitality</i>	\$515,000
Total Expenditures	\$18,158,775

Financial Structure, Policy and Process

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Financial Polices and Goals

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

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

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

Budget Process and Calendar

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

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

Amendments & Legal Level of Budgetary Control

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

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

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

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

Financial Structure, Policy and Process

The City's budgetary fund structure is as follows:

Governmental Funds

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

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

Budgeted governmental funds in the FY 26-27 budget include the following types:

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

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

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

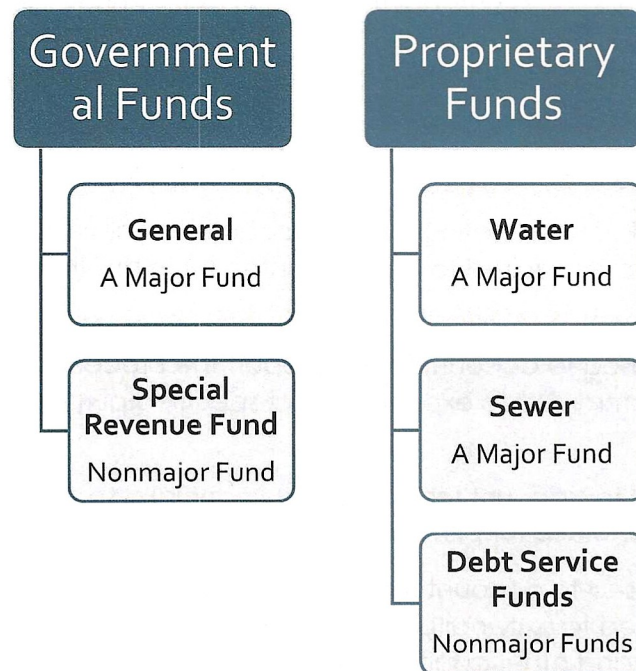
The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Proprietary Funds

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

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

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



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

Fund Equity

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

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

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

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

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

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

Financial Summaries

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

Budget Revenues

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

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

Exhibit 1: Overview Budgeted Revenues, Fiscal Year 2026-2027

Revenue	Projected
Tax Income	\$1,752,000
Accommodations	\$117,650
Utility/Franchise Revenues	\$308,000
Permit Fees	\$20,000
Sanitation Revenues	\$1,060,000
Recreation Revenues	\$146,000
Park Revenues	\$236,500
Fines and Fees	\$62,000
Local Disbursement Option	\$3,000
Miscellaneous/Sale of Capital	\$639,350
C-Fund Appropriation	\$1,300,000
Grants	\$450,000
Transfers	\$1,100,000
Total General Funds	\$7,194,500
Water Sales/Tap Fees	\$5,471,250
Telecommunications	\$40,000
Sewer Fees	\$315,000
Total Enterprise Funds	\$5,826,250
Community Center	\$2,000,000
Police Station	\$2,000,000
Hospitality Fund	\$515,000
Total Special Revenue Funds	\$4,515,000

General Fund	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Year to Date	Projected
	Actual Revenues	Actual Revenues	Actual Revenues	Budgeted Revenues	Revenues	Revenues
Property Taxes - Current	\$ 624,844.08	\$ 651,026.68	\$ 729,279.28	\$ 764,000.00	\$ 793,157.28	\$ 800,000.00
Property Taxes - Delinquent	\$ 30,464.28	\$ 39,681.95	\$ 37,227.29	\$ 30,000.00	\$ 36,300.34	\$ 30,000.00
Homestead Exemption Refund	\$ 57,147.72	\$ 56,182.56	\$ 62,597.25	\$ 65,000.00	\$ 62,597.25	\$ 62,000.00
Merchant's Inventory Refund	\$ 9,040.96	\$ 9,040.96	\$ 9,040.96	\$ 8,600.00	\$ 10,338.42	\$ 10,000.00
Vehicle Property Tax	\$ 154,156.81	\$ 144,311.69	\$ 176,224.04	\$ 170,000.00	\$ 175,631.91	\$ 190,000.00
Broker's Premium	\$ 11,271.39	\$ 3,315.00	\$ -	\$ -	\$ -	\$ -
Business License	\$ 547,950.59	\$ 655,585.18	\$ 673,738.66	\$ 625,000.00	\$ 50,446.68	\$ 660,000.00
Total Tax Income	\$ 1,434,875.83	\$ 1,559,144.02	\$ 1,688,107.48	\$ 1,662,600.00	\$ 1,128,471.88	\$ 1,752,000.00
Accommodations Tax Rebate	\$ 10,297.98	\$ 8,687.06	\$ 9,792.04	\$ 10,000.00	\$ -	\$ 10,000.00
SC Tax Rebates	\$ 95,430.64	\$ 101,432.12	\$ 105,166.00	\$ 102,000.00	\$ -	\$ 102,000.00
TNC Account	\$ 59.14	\$ 125.00	\$ 216.75	\$ 150.00	\$ -	\$ 150.00
Accommodations Tax	\$ 5,138.83	\$ 6,156.88	\$ 3,544.14	\$ 5,000.00	\$ 5,260.53	\$ 5,500.00
Total Accommodations	\$ 110,926.59	\$ 116,401.06	\$ 118,718.93	\$ 117,150.00	\$ 5,260.53	\$ 117,650.00
Oconee Fire Contract	\$ 300,000.00	\$ 550,000.00	\$ 550,000.00	\$ -	\$ -	\$ -
Blue Ridge Electric	\$ 4,588.74	\$ 4,676.26	\$ 5,058.21	\$ 5,000.00	\$ 5,769.61	\$ 6,000.00
Duke Power	\$ 188,881.83	\$ 209,881.88	\$ 222,702.65	\$ 225,000.00	\$ 44,297.41	\$ 225,000.00
Fort Hill Natural Gas	\$ 58,995.72	\$ 52,059.65	\$ 51,808.12	\$ 60,000.00	\$ 56,571.83	\$ 60,000.00
SC Housing Authority	\$ 8,132.19	\$ 8,199.27	\$ 16,978.58	\$ 10,000.00	\$ 2,198.85	\$ 10,000.00
Bellsouth and AT&T Franchise	\$ 2,854.22	\$ 1,733.20	\$ 78.45	\$ 3,000.00	\$ 492.83	\$ 1,000.00
Northland Cable TV Franchise	\$ 5,479.68	\$ 4,092.29	\$ 6,479.20	\$ 6,000.00	\$ -	\$ 6,000.00
Total Utility Revenue	\$ 268,932.38	\$ 280,642.55	\$ 303,105.21	\$ 309,000.00	\$ 109,330.53	\$ 308,000.00
Building Permits	\$ -	\$ 15,749.20	\$ 5,221.70	\$ 5,000.00	\$ 7,007.91	\$ 10,000.00
Zoning Permits/Fire Inspections	\$ 5,821.00	\$ 17,111.48	\$ 4,639.50	\$ 5,000.00	\$ 1,400.00	\$ 10,000.00
Total Permit Revenue	\$ 5,821.00	\$ 32,860.68	\$ 9,861.20	\$ 10,000.00	\$ 8,407.91	\$ 20,000.00
Inside City Sanitation	\$ 489,575.50	\$ 528,571.00	\$ 498,112.69	\$ 550,000.00	\$ 453,262.36	\$ 560,000.00
Recycling Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outside City Sanitation	\$ 347,623.90	\$ 377,096.00	\$ 410,501.00	\$ 450,000.00	\$ 397,122.69	\$ 500,000.00
Total Sanitation Revenue	\$ 837,199.40	\$ 905,667.00	\$ 908,613.69	\$ 1,000,000.00	\$ 850,385.05	\$ 1,060,000.00
Out of City Fees	\$ 27,960.80	\$ 25,325.00	\$ 15,415.00	\$ 20,000.00	\$ 4,800.00	\$ 15,000.00
Sponsorships	\$ 3,156.00	\$ 9,096.30	\$ 15,993.10	\$ 25,000.00	\$ 3,100.00	\$ 25,000.00

Oconee County Rec Donations	\$	50,000.00	\$	50,000.00	\$	50,000.00	\$	50,000.00	\$	9,304.96	\$	50,000.00
Uniforms	\$	31,571.95	\$	32,908.90	\$	33,268.92	\$	35,000.00	\$	6,781.00	\$	35,000.00
Insurance Participants	\$	560.00	\$	30.00	\$	66.00	\$	150.00	\$	-	\$	150.00
In City Rec Fees	\$	3,090.00	\$	4,505.00	\$	2,320.00	\$	3,000.00	\$	1,882.00	\$	2,500.00
Tennis-Gym-Ball Rental	\$	-	\$	245.00	\$	102.17	\$	250.00	\$	-	\$	500.00
Sponsorship Banners	\$	-	\$	-	\$	1,820.00	\$	2,000.00	\$	5,450.00	\$	2,500.00
Fund Raisers Income	\$	-	\$	-	\$	-	\$	10,000.00	\$	-	\$	-
Late Fees	\$	-	\$	-	\$	-	\$	-	\$	-	\$	350.00
Tournament Admissions	\$	-	\$	-	\$	3,040.00	\$	1,500.00	\$	5,975.00	\$	15,000.00
Total Rec Fees	\$	116,338.75	\$	122,110.20	\$	122,025.19	\$	146,900.00	\$	37,292.96	\$	146,000.00
Tunnel Gate	\$	78,875.25	\$	111,668.63	\$	101,156.59	\$	100,000.00	\$	45,236.89	\$	120,000.00
Tunnel Shelter Rental	\$	250.00	\$	800.00	\$	250.00	\$	500.00	\$	100.00	\$	500.00
Stumphouse Park License	\$	-	\$	-	\$	-	\$	5,000.00	\$	-	\$	5,000.00
Depot Rental	\$	35,364.00	\$	33,784.00	\$	28,015.62	\$	25,000.00	\$	13,800.00	\$	30,000.00
Old St Johns	\$	400.00	\$	200.00	\$	-	\$	250.00	\$	1,000.00	\$	1,000.00
Special Event Fees	\$	-	\$	-	\$	14,744.03	\$	25,000.00	\$	75,117.53	\$	80,000.00
Total Park Revenue	\$	114,889.25	\$	146,452.63	\$	144,166.24	\$	155,750.00	\$	135,254.42	\$	236,500.00
Traffic Fines	\$	51,843.85	\$	83,665.49	\$	73,689.85	\$	70,000.00	\$	12,087.02	\$	60,000.00
Fine Assessments	\$	2,006.96	\$	(0.33)	\$	(17,616.22)	\$	-	\$	10,938.91	\$	-
Restitution	\$	5,436.00	\$	5,437.50	\$	697.50	\$	-	\$	-	\$	-
SC Collection Cost (3%)	\$	698.31	\$	1,636.83	\$	2,379.53	\$	2,000.00	\$	317.01	\$	2,000.00
SRO Walhalla High & Middle	\$	74,990.84	\$	-	\$	-	\$	-	\$	-	\$	-
Total Fines & Fees	\$	134,975.96	\$	90,739.49	\$	59,150.66	\$	72,000.00	\$	23,342.94	\$	62,000.00
Local Option Disbursement	\$	(3,000.00)	\$	3,150.00	\$	3,000.00	\$	3,000.00	\$	-	\$	3,000.00
Emergency Service Recovery	\$	3,564.75	\$	245.00	\$	3,500.00	\$	-	\$	-	\$	-
Sale of Capital Assets	\$	-	\$	-	\$	41,266.00	\$	200,000.00	\$	-	\$	200,000.00
Total Miscellaneous Income	\$	3,564.75	\$	3,500.00	\$	44,766.00	\$	200,000.00	\$	-	\$	200,000.00
Property Rental	\$	1,500.00	\$	1,500.00	\$	7,350.00	\$	4,200.00	\$	-	\$	4,200.00
Miscellaneous Income	\$	1,187,285.72	\$	76,943.73	\$	36,552.07	\$	285,000.00	\$	165,032.15	\$	425,000.00
Copy/Report Fees	\$	137.00	\$	162.00	\$	175.00	\$	150.00	\$	52.00	\$	150.00
Bond and Capital Lease Proceed	\$	-	\$	350,000.28	\$	200,000.00	\$	-	\$	-	\$	-
Salary Reimbursements	\$	3,802.50	\$	8,832.50	\$	6,875.00	\$	10,000.00	\$	2,350.00	\$	10,000.00

Total Miscellaneous Income	\$	1,192,725.22	\$	437,438.51	\$	250,952.07	\$	299,350.00	\$	167,434.15	\$	439,350.00
Grants	\$	34,507.75	\$	44,096.20	\$	103,583.38	\$	350,000.00	\$	12,468.85	\$	450,000.00
C-Funds	\$	-	\$	-	\$	-	\$	750,000.00	\$	-	\$	1,300,000.00
Transfer from Enterprise Fund	\$	-	\$	937,000.00	\$	550,000.00	\$	550,000.00	\$	-	\$	550,000.00
Transfer from HTAX	\$	-	\$	-	\$	162,000.00	\$	500,000.00	\$	500,000.00	\$	300,000.00
Transfer from Savings/CD	\$	-	\$	-	\$	-	\$	250,000.00	\$	-	\$	250,000.00
Total Transfers	\$	-	\$	937,000.00	\$	712,000.00	\$	1,300,000.00	\$	500,000.00	\$	1,100,000.00
Total General Fund Revenues	\$	4,551,756.88	\$	5,229,202.34	\$	5,018,050.05	\$	6,375,750.00	\$	2,977,649.22	\$	7,194,500.00

Enterprise Fund	FY 22-23		FY 23-24		FY 24-25		FY 25-26		FY 26-27	
	Actual Revenues	Actual Revenues	Actual Revenues	Budgeted Revenues	Actual Revenues	Budgeted Revenues	Year to Date Revenues	Projected Revenues	Year to Date Revenues	Projected Revenues
Inside Water Sales	\$ 4,310,788.35	\$ 515,350.48	\$ 815,849.03	\$ 950,000.00	\$ 736,088.45	\$ 950,000.00	\$ 736,088.45	\$ 950,000.00	\$ 736,088.45	\$ 950,000.00
Water Tap Fees	\$ 188,715.00	\$ 18,370.00	\$ -	\$ 15,000.00	\$ 12,500.00	\$ 15,000.00	\$ 12,500.00	\$ 15,000.00	\$ 12,500.00	\$ 15,000.00
Outside Water Sales	\$ -	\$ 3,839,593.89	\$ 3,815,961.10	\$ 4,200,000.00	\$ 3,331,048.80	\$ 4,300,000.00	\$ 3,331,048.80	\$ 4,300,000.00	\$ 3,331,048.80	\$ 4,300,000.00
Outside Water Tap Fees	\$ -	\$ 25,700.00	\$ -	\$ 25,000.00	\$ 156,910.00	\$ 90,000.00	\$ 156,910.00	\$ 90,000.00	\$ 156,910.00	\$ 90,000.00
Fire Hydrant/Meters Used	\$ 65.00	\$ 280.00	\$ 40.00	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00
Set Up Charges	\$ 16,393.80	\$ 2,415.00	\$ -	\$ -	\$ 6,485.00	\$ 5,000.00	\$ 6,485.00	\$ 5,000.00	\$ 6,485.00	\$ 5,000.00
Service Charges	\$ -	\$ -	\$ -	\$ -	\$ 22,407.83	\$ 20,000.00	\$ 22,407.83	\$ 20,000.00	\$ 22,407.83	\$ 20,000.00
Water Penalties	\$ 111,976.97	\$ 132,564.94	\$ 98,216.93	\$ 100,000.00	\$ 137,671.27	\$ 150,000.00	\$ 137,671.27	\$ 150,000.00	\$ 137,671.27	\$ 150,000.00
Reconnect Fees	\$ 41,085.00	\$ 63,595.00	\$ 50,485.00	\$ 68,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Sprinklers	\$ 6,153.50	\$ 6,014.50	\$ 5,440.00	\$ 6,000.00	\$ 5,155.00	\$ 6,000.00	\$ 5,155.00	\$ 6,000.00	\$ 5,155.00	\$ 6,000.00
Grants	\$ -	\$ 1,655,827.00	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Revenues	\$ 4,675,177.62	\$ 6,259,710.81	\$ 4,785,992.06	\$ 5,615,000.00	\$ 4,408,266.35	\$ 5,536,250.00	\$ 4,408,266.35	\$ 5,536,250.00	\$ 4,408,266.35	\$ 5,536,250.00
Telecommunications	\$ 30,961.38	\$ 32,906.00	\$ 34,222.15	\$ 35,000.00	\$ 38,430.04	\$ 40,000.00	\$ 38,430.04	\$ 40,000.00	\$ 38,430.04	\$ 40,000.00
Inside Sewer Fees	\$ 1,185,558.06	\$ 194,807.18	\$ 160,963.07	\$ 175,000.00	\$ 212,836.90	\$ 275,000.00	\$ 212,836.90	\$ 275,000.00	\$ 212,836.90	\$ 275,000.00
Outside Sewer Fees	\$ -	\$ 57,761.85	\$ 59,329.37	\$ 70,000.00	\$ 31,698.95	\$ 45,000.00	\$ 31,698.95	\$ 45,000.00	\$ 31,698.95	\$ 45,000.00
West Union Sewer Fees	\$ 43,003.70	\$ 5,045.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Taps	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 4,800.00	\$ 5,000.00	\$ 4,800.00	\$ 5,000.00	\$ 4,800.00	\$ 5,000.00
Total Sewer Revenue	\$ 1,228,561.76	\$ 192,747.00	\$ 220,292.44	\$ 250,000.00	\$ 249,335.85	\$ 325,000.00	\$ 249,335.85	\$ 325,000.00	\$ 249,335.85	\$ 325,000.00
Total Enterprise Fund Revenues	\$ 5,934,700.76	\$ 6,485,363.81	\$ 5,040,506.65	\$ 5,900,000.00	\$ 4,696,032.24	\$ 5,901,250.00	\$ 4,696,032.24	\$ 5,901,250.00	\$ 4,696,032.24	\$ 5,901,250.00

Walhalla, South Carolina
01 ADMINISTRATION (510)
2026-2027 Budget

Accounting Code		FY 2025 Approved	FY 2026 Adopted	FY 2027 Request	FY 2027 Recommended
010-510-50100-50100	Salaries Wages	249,000.00	212,000.00	366,000.00	300,000.00
010-510-50100-50101	Contract Labor	20,000.00	-	-	-
010-510-50100-50103	Retirement	46,100.00	39,000.00	62,000.00	50,000.00
010-510-50100-50104	FICA	19,000.00	16,000.00	28,000.00	23,000.00
010-510-50100-50105	Workers Comp.	1,500.00	1,400.00	2,500.00	2,500.00
010-510-50100-50106	Health Insurance	33,500.00	31,245.00	66,000.00	52,000.00
010-510-50100-50107	Christmas Bonus	900.00	825.00	2,500.00	1,000.00
010-510-50100-50112	Mayor & Council Salary*	-	-	8,400.00	-
Personnel Services	Personnel Services Total	370,000.00	300,470.00	535,400.00	428,500.00
Materials & Supplies	Materials & Supplies				
010-510-50300-50210	Office Supplies	2,000.00	2,000.00	3,000.00	1,500.00
010-510-50300-50211	Postage	50.00	50.00	300.00	200.00
010-510-50300-50219	Gas & Oil	1,000.00	1,000.00	4,000.00	2,000.00
010-510-50300-50231	Materials and Supplies	1,300.00	1,000.00	1,150.00	1,000.00
010-510-50300-50271	Health Supplies	50.00	-	-	-
Materials & Supplies	Materials & Supplies Total	4,400.00	4,050.00	8,450.00	4,700.00
Other Services	Other Services				
010-510-50400-50172	Surety Bonds	1,500.00	1,250.00	1,500.00	1,500.00
010-510-50400-50244	Janitorial Services & Supplies	100.00	100.00	150.00	100.00
010-510-50400-50314	Dues & Licenses	12,000.00	12,000.00	15,750.00	12,000.00
010-510-50400-50315	Travel	1,000.00	500.00	1,750.00	1,000.00
010-510-50400-50316	Training	1,500.00	1,000.00	3,000.00	1,000.00
010-510-50400-50317	Vehicle Parts & Repairs	500.00	300.00	750.00	300.00
010-510-50400-50320	Electricity	-	-	-	-
010-510-50400-50321	Telephone	1,000.00	500.00	750.00	500.00
010-510-50400-50326	Equipment Maintenance	1,000.00	750.00	500.00	500.00
010-510-50400-50327	Leases & Service Contracts	25,000.00	60,000.00	70,000.00	60,000.00
010-510-50400-50328	Building Maintenance	3,500.00	3,500.00	5,000.00	3,500.00
010-510-50400-50336	Cell Phones	2,000.00	1,000.00	3,500.00	2,000.00
010-510-50400-50350	Meals	2,500.00	2,500.00	5,000.00	2,500.00
010-510-50400-50361	Advertising	2,500.00	1,000.00	2,250.00	1,000.00
010-510-50400-50365	Legal Fees	20,000.00	15,000.00	15,000.00	15,000.00
010-510-50400-50366	Audit Fees	15,000.00	15,000.00	15,000.00	15,000.00
010-510-50400-50367	Engineering Fees	5,000.00	-	10,000.00	5,000.00
010-510-50400-50400	Property Fees	3,500.00	3,500.00	3,500.00	3,500.00
010-510-50400-50369	Administration Cost	-	-	10,000.00	-
010-510-50400-50373	Tort/Liability	27,000.00	124,000.00	125,000.00	125,000.00
010-510-50400-50374	Property Ins.	750.00	23,000.00	24,000.00	24,000.00
010-510-50400-50375	Vehicle Insurance	1,400.00	57,000.00	58,000.00	58,000.00
010-510-50400-50376	Computer Services	17,000.00	20,000.00	26,000.00	20,000.00
010-510-50400-50370	Photocopier	5,000.00	3,500.00	3,500.00	3,500.00
010-510-50400-50399	Miscellaneous Expenses	15,000.00	5,000.00	7,250.00	2,500.00
010-510-50400-50388	Special Events	2,500.00	-	-	-
010-510-50400-50936	Tax Notices	1,500.00	750.00	750.00	750.00
010-510-50400-50937	Mayor & Council Expense	1,750.00	1,750.00	1,400.00	1,400.00
010-510-50400-50939	Emergency Fund	5,000.00	5,000.00	10,000.00	2,500.00
010-510-50400-50383	Bank Service Charges	5,000.00	2,000.00	2,000.00	2,000.00
010-510-50400-50944	Election Expense	750.00	2,000.00	3,000.00	3,000.00
010-510-50400-50940	Interest Expense	-	-	-	-
Other Services	Other Services	180,250.00	373,900.00	424,300.00	367,050.00
Total Administration	Total Administration	554,650.00	678,420.00	968,150.00	800,250.00

Budget Increase

18%

Walhalla, South Carolina
01 POLICE (520)
2026-2027 Budget

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Adopted	FY 26-27 Request	FY 26-27 Recommended
Personnel Services	Personnel Services					
010-520-50100-50100	Salaries Wages	818,458.00	845,000.00	768,000.00	885,000.00	770,000.00
010-520-50100-50102	Overtime	20,000.00	25,000.00	40,000.00	40,000.00	25,000.00
010-520-50100-50103	Retirement	172,860.00	178,500.00	162,000.00	186,100.00	163,000.00
010-520-50100-50104	FICA	62,612.00	65,000.00	58,750.00	67,750.00	59,000.00
010-520-50100-50105	Workers Comp.	42,149.00	43,500.00	37,500.00	43,000.00	38,000.00
010-520-50100-50106	Health Insurance	159,485.00	149,000.00	148,631.00	217,000.00	164,000.00
010-520-50100-50107	Christmas Bonus	2,300.00	2,500.00	4,500.00	5,000.00	5,000.00
010-520-50100-50113	Outside Event Pay		-		5,000.00	5,000.00
010-520-50100-50170	Physicals	1,800.00	-		-	-
Personnel Services	Personnel Services Total	1,279,664.00	1,308,500.00	1,219,381.00	1,448,850.00	1,229,000.00
Materials & Supplies	Materials & Supplies					
010-520-50300-50170	Physicals		1,000.00	750.00	750.00	750.00
010-520-50300-50172	Surety Bonds		-	-	-	-
010-520-50300-50196	Polygraph Testing	3,500.00	3,500.00	2,500.00	2,500.00	-
010-520-50300-50210	Office Supplies	4,000.00	3,500.00	3,000.00	3,000.00	2,500.00
010-520-50300-50211	Postage	200.00	225.00	200.00	200.00	200.00
010-520-50300-50218	Tires (Merged with Vehicle Repairs)	5,000.00	5,000.00	-	-	-
010-520-50300-50219	Gas & Oil	45,700.00	60,000.00	56,000.00	55,000.00	50,000.00
010-520-50300-50231	Materials and Supplies	4,000.00	4,000.00	3,500.00	3,500.00	3,000.00
010-520-50300-50244	Janitorial Supplies	4,000.00	3,000.00	3,500.00	1,200.00	750.00
010-520-50300-50271	Health Supplies	600.00	500.00	500.00	500.00	500.00
Materials and Supplies	Materials & Supplies Total	67,000.00	79,725.00	69,950.00	66,650.00	57,700.00
Other Services	Other Services					
010-520-50400-50314	Dues & Licenses	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00
010-520-50400-50315	Travel	2,000.00	2,000.00	2,000.00	3,000.00	3,000.00
010-520-50400-50316	Training	6,000.00	5,000.00	5,000.00	6,000.00	6,000.00
010-520-50400-50317	Vehicle Repairs and Tires	15,000.00	25,000.00	18,000.00	18,000.00	15,000.00
010-520-50400-50320	Electricity	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
010-520-50400-50321	Telephone	3,800.00	3,800.00	3,000.00	3,000.00	2,500.00
010-520-50400-50325	Natural Gas	600.00	600.00	500.00	500.00	750.00
010-520-50400-50327	Leases & Services Contracts	25,200.00	38,000.00	38,000.00	40,000.00	40,000.00
010-520-50400-50328	Building Main.	5,000.00	5,000.00	5,000.00	2,500.00	2,000.00
010-520-50400-50336	Cell Phones	8,000.00	8,500.00	8,500.00	8,500.00	10,000.00
010-520-50400-50337	Radio Main.	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
010-520-50400-50341	Uniforms	8,000.00	7,000.00	7,000.00	8,000.00	8,000.00
010-520-50400-50342	Police Foundation		-	-	-	-
010-520-50400-50343	Juvenile Detention	1,500.00	1,500.00	750.00	1,500.00	1,500.00
010-520-50400-50350	Meals		1,000.00	1,000.00	1,000.00	1,000.00
010-520-50400-50361	Advertising	2,000.00	2,000.00	1,800.00	750.00	500.00
010-520-50400-50373	Tort/Liability	62,000.00	80,000.00	-	-	-
010-520-50400-50374	Property Ins.	2,170.00	2,500.00	-	-	-
010-520-50400-50375	Vehicle Insurance	12,000.00	16,000.00	-	-	-
010-520-50400-50376	Computer Services	10,000.00	15,000.00	8,000.00	8,000.00	8,000.00
010-520-50400-50377	Canine Unit	4,000.00	4,000.00	4,000.00	8,000.00	8,000.00
010-520-50400-50380	Penalty		-	-	-	-
010-520-50400-50389	Grant Match	4,000.00	4,000.00	3,000.00	4,000.00	4,000.00
010-520-50400-50401	Purchase Stolen Items/Recovery		500.00	-	-	-
Other Services	Other Services Total	180,270.00	228,900.00	114,050.00	121,250.00	118,750.00
Capital Outlay	Capital Outlay					
0010-520-50400-50885	Capital- Equipment		7,500.00	-	-	-
Capital	Capital Outlay Total	-	7,500.00	-	-	-
Total Police	Total Police	1,526,934.00	1,624,625.00	1,403,381.00	1,636,750.00	1,405,450.00

Budget Increase 0%

Walhalla, South Carolina
01 SANITATION/SOLID WASTE (530)
 2026-2027 Budget

Account Number	Item	FY 2024-2025 Approved	FY 2025-2026 Adopted	FY 2026-2027 Request	FY 2026-2027 Adopted
Personnel Services	Personnel Services				
010-531-50100-50100	Salaries Wages	313,000.00	290,000.00	295,000.00	295,000.00
010-531-50100-50102	Overtime	10,000.00	10,000.00	10,000.00	5,000.00
010-531-50100-50103	Retirement	53,000.00	54,000.00	55,000.00	55,000.00
010-531-50100-50104	FICA	24,000.00	22,500.00	22,500.00	22,500.00
010-531-50100-50105	Workers Comp.	17,000.00	16,000.00	16,000.00	16,000.00
010-531-50100-50106	Health Insurance	36,000.00	40,000.00	50,000.00	50,000.00
010-531-50100-50107	Christmas Bonus	1,000.00	2,700.00	2,500.00	2,500.00
010-531-50100-50108	Unemployment	-	-	-	-
010-530-50100-50170	Physicals	300.00	-	-	-
Personnel Services	Personnel Services	454,300.00	435,200.00	451,000.00	446,000.00
Materials and Supplies	Materials and Supplies				
010-531-50300-50170	Physicals	500.00	-	875.00	875.00
010-531-50300-50210	Office Supplies	500.00	500.00	650.00	500.00
010-531-50300-50211	Postage	-	-	100.00	50.00
010-531-50300-50218	Tires (Merged with Vehicle Repairs)	-	-	-	-
010-531-50300-50219	Gas & Oil	50,000.00	70,000.00	80,000.00	75,000.00
010-531-50300-50231	Materials and Supplies	20,000.00	20,000.00	20,000.00	20,000.00
010-531-50300-50232	Tools	1,000.00	4,000.00	10,000.00	5,000.00
010-531-50300-50234	Gravel & Stone	500.00	1,500.00	1,500.00	1,000.00
010-531-50300-50235	Asphalt	-	-	-	-
010-531-50300-50271	Health Supplies	500.00	500.00	500.00	500.00
Materials and Supplies	Materials and Supplies	73,000.00	96,500.00	113,625.00	102,925.00
Other Services	Other Services				
010-531-50400-50244	Janitorial Supplies	250.00	250.00	250.00	150.00
010-531-50400-50314	Dues & Licenses	500.00	500.00	600.00	600.00
010-531-50400-50315	Travel	1,000.00	1,300.00	2,200.00	1,500.00
010-531-50400-50316	Training	500.00	1,000.00	1,500.00	1,000.00
010-531-50400-50317	Vehicle Repairs and Tires	40,000.00	75,000.00	95,000.00	80,000.00
010-531-50400-50320	Electricity	1,000.00	6,500.00	5,500.00	6,000.00
010-531-50400-50321	Telephone	1,500.00	1,000.00	1,000.00	1,000.00
010-531-50400-50322	Traffic Signals -Electricity	-	-	-	-
010-531-50400-50325	Natural Gas	3,000.00	3,000.00	3,000.00	3,000.00
010-531-50400-50326	Equipment Main.	15,000.00	40,000.00	87,400.00	60,000.00
010-531-50400-50327	Leases & Contracts	117,000.00	117,000.00	117,000.00	117,000.00
010-531-50400-50328	Building Main.	5,000.00	5,000.00	24,500.00	6,000.00
010-531-50400-50329	Grounds Main	2,500.00	2,500.00	6,500.00	5,000.00
010-531-50400-50330	Recycling	200.00	3,800.00	5,800.00	5,000.00
010-531-50400-50336	Cell Phones	1,000.00	1,000.00	1,000.00	1,000.00
010-531-50400-50337	Radio Main.	1,000.00	500.00	500.00	500.00
010-531-50400-50341	Uniforms	5,000.00	6,000.00	6,000.00	5,000.00
010-531-50400-50350	Meals	450.00	250.00	250.00	250.00
010-531-50400-50361	Advertising	-	500.00	500.00	250.00
010-531-50400-50373	Tort/Liability	1,500.00	-	-	-
010-531-50400-50374	Property Ins.	1,000.00	-	-	-
010-531-50400-50375	Vehicle Insurance	19,000.00	-	-	-
010-531-50400-50376	Computer Services	8,000.00	2,000.00	8,000.00	1,000.00
010-531-50400-50380	Penalty	-	-	-	-
010-531-50400-50389	Grant Match	4,000.00	4,000.00	4,000.00	4,000.00
010-531-50400-50399	Miscellaneous Expense	-	-	-	-
010-531-50400-50410	Electricity	-	-	-	-
010-531-50400-50881	Building & Fixed Assets	-	-	-	-
010-531-50400-50882	Furniture & Fixtures	-	-	-	-
Other Services	Other Services	228,400.00	271,100.00	370,500.00	298,250.00
Capital Outlay	Capital Outlay				
010-531-50500-50884	Capital-Vehicle	-	-	-	-
010-531-50500-50885	Capital-Equipment	-	-	780,000.00	-
010-531-50500-50886	Capital-Miscellaneous	-	-	-	-
Capital	Capital	-	-	780,000.00	-
Total Sanitation/Solid Waste	Total Sanitation/Solid Waste	755,700.00	802,800.00	1,715,125.00	847,175.00

Budget Increase 6%

Walhalla, South Carolina
01 STREETS AND FACILITIES (531)
2026-2027 Budget

Account Number	Item	FY 24-25 Approved	FY 25-26 Adopted	FY 26-27 Request	FY 26-27 Adopted
Personnel Services	Personnel Services				
010-531-50100-50100	Salaries Wages	346,000.00	257,000.00	313,000.00	313,000.00
010-531-50100-50102	Overtime	5,000.00	2,000.00	2,000.00	1,000.00
010-531-50100-50103	Retirement	64,000.00	48,000.00	58,000.00	58,000.00
010-531-50100-50104	FICA	26,500.00	20,000.00	24,000.00	24,000.00
010-531-50100-50105	Workers Comp.	12,000.00	13,500.00	15,500.00	15,500.00
010-531-50100-50106	Health Insurance	68,000.00	52,000.00	64,000.00	64,000.00
010-531-50100-50107	Christmas Bonus	1,250.00	2,500.00	2,500.00	2,500.00
010-531-50100-50108	Unemployment	-	-	-	-
Personnel Services	Personnel Services	522,750.00	395,000.00	479,000.00	478,000.00
Materials and Supplies	Materials and Supplies				
010-531-50300-50170	Physicals	-	-	-	-
010-531-50300-50210	Office Supplies	500.00	250.00	250.00	250.00
010-531-50300-50211	Postage	-	-	-	-
010-531-50300-50218	Tires	-	-	-	-
010-531-50300-50219	Gas & Oil	30,000.00	30,000.00	30,000.00	30,000.00
010-531-50300-50231	Materials and Supplies	10,000.00	9,000.00	9,000.00	9,000.00
010-531-50300-50232	Tools	7,500.00	5,500.00	5,500.00	5,500.00
010-531-50300-50234	Gravel & Stone	3,000.00	1,500.00	1,500.00	1,500.00
010-531-50300-50235	Asphalt	3,000.00	1,500.00	1,500.00	1,500.00
010-531-50300-50271	Health Supplies	1,000.00	500.00	400.00	400.00
Materials and Supplies	Materials and Supplies	55,000.00	48,250.00	48,150.00	48,150.00
Other Services	Other Services				
010-531-50400-50244	Janitorial Supplies	500.00	250.00	200.00	200.00
010-531-50400-50314	Dues & Licenses	-	-	-	-
010-531-50400-50315	Travel	1,000.00	1,000.00	1,000.00	1,000.00
010-531-50400-50316	Training	1,000.00	1,000.00	1,000.00	1,000.00
010-531-50400-50317	Vehicle Repairs	10,000.00	6,000.00	6,000.00	5,000.00
010-531-50400-50320	Electricity	-	-	-	-
010-531-50400-50321	Telephone	1,500.00	1,000.00	1,000.00	250.00
010-531-50400-50322	Traffic Signals -Electricity	4,000.00	6,400.00	6,400.00	6,400.00
010-531-50400-50325	Natural Gas	-	-	-	-
010-531-50400-50326	Equipment Main.	10,000.00	9,000.00	9,000.00	9,000.00
010-531-50400-50327	Leases & Contracts	-	-	-	-
010-531-50400-50328	Building Main.	7,500.00	10,000.00	10,000.00	10,000.00
010-531-50400-50329	Grounds Main	16,000.00	20,000.00	25,000.00	25,000.00
010-531-50400-50330	Recycling	-	-	-	-
010-531-50400-50336	Cell Phones	1,250.00	1,000.00	1,000.00	1,000.00
010-531-50400-50337	Radio Main.	-	-	-	-
010-531-50400-50341	Uniforms	6,000.00	5,000.00	5,500.00	3,000.00
010-531-50400-50350	Meals	750.00	250.00	750.00	750.00
010-531-50400-50361	Advertising	250.00	250.00	250.00	250.00
010-531-50400-50373	Tort/Liability	5,000.00	-	-	-
010-531-50400-50374	Property Ins.	1,000.00	-	-	-
010-531-50400-50375	Vehicle Insurance	3,000.00	-	-	-
010-531-50400-50376	Computer Services	1,250.00	1,250.00	1,250.00	1,000.00
010-531-50400-50380	Penalty	-	-	-	-
010-531-50400-50389	Grant Match	4,000.00	2,000.00	4,000.00	4,000.00
010-531-50400-50399	Miscellaneous Expense	-	-	-	-
010-531-50400-50410	Electricity	-	-	-	-
010-531-50400-50412	Electricity-Christmas Lights	1,000.00	1,000.00	1,000.00	1,000.00
010-531-50400-50413	Electricity-Street Lights	45,000.00	68,000.00	68,000.00	68,000.00
010-531-50400-50881	Building & Fixed Assets	-	-	-	-
010-531-50400-50882	Furniture & Fixtures	-	-	-	-
Other Services	Other Services	120,000.00	133,400.00	141,350.00	136,850.00
Capital Outlay	Capital Outlay				
010-531-50500-50885	Capital-Equipment	40,750.00	-	-	TBD
010-531-50500-50898	C-Funds Paving	400,000.00	750,000.00	1,300,000.00	1,300,000.00
Capital	Capital	440,750.00	750,000.00	1,300,000.00	1,300,000.00
Total Streets & Facilities	Total Streets & Facilities	1,138,500.00	1,326,650.00	1,968,500.00	1,963,000.00
				Budget Increase	48%

Walhalla, South Carolina
01 FIRE (540)
2026-2027 Budget

Account Number	Item	FY 24-25 Approved	FY 26-27 Adopted	FY 26-27 Request	FY 26-27 Recommended
Personnel Services	Personnel Services				
010-540-50100-50100	Salaries Wages	530,000.00	530,000.00	530,000.00	530,000.00
010-540-50100-50102	Overtime	8,500.00	10,000.00	10,000.00	8,000.00
010-540-50100-50103	Retirement	110,500.00	110,000.00	110,000.00	110,000.00
010-540-50100-50104	FICA	40,500.00	40,750.00	40,500.00	40,500.00
010-540-50100-50105	Workers Comp.	20,500.00	20,500.00	21,000.00	21,000.00
010-540-50100-50106	Health Insurance	84,000.00	80,000.00	100,000.00	100,000.00
010-540-50100-50107	Christmas Bonus	1,500.00	3,500.00	3,000.00	3,000.00
010-540-50100-50108	Unemployment				
010-540-50100-50100	Physicals	1,000.00		5,000.00	5,000.00
Personal Services	Personal Services	796,500.00	794,750.00	819,500.00	817,500.00
Materials and Supplies	Materials and Supplies				
010-540-50300-50110	Volunteer Fireman	10,000.00		10,000.00	5,000.00
010-540-50300-50210	Office Supplies	2,000.00	1,500.00	1,500.00	1,000.00
010-540-50300-50211	Postage	50.00	50.00	50.00	50.00
010-540-50300-50218	Tires (Merged with Vehicle Repairs)	-	-	-	-
010-540-50300-50219	Gas & Oil	26,000.00	13,000.00	13,000.00	20,000.00
010-540-50300-50231	Materials and Supplies	1,000.00	500.00	1,000.00	1,000.00
010-540-50300-50244	Janitorial Supplies	3,000.00	1,800.00	1,800.00	1,750.00
010-540-50300-50271	Health Supplies & Resources	12,000.00	12,000.00	12,000.00	12,000.00
Materials & Supplies	Materials & Supplies	54,050.00	28,850.00	39,350.00	40,800.00
Other Services	Other Services				
010-540-50400-50314	Dues & Licenses	11,400.00	12,000.00	13,000.00	15,000.00
010-540-50400-50315	Travel	5,000.00	1,500.00	5,000.00	3,000.00
010-540-50400-50316	Training	7,500.00	3,000.00	5,000.00	4,000.00
010-540-50400-50317	Vehicle Repairs and Tires	22,000.00	18,000.00	18,000.00	18,000.00
010-540-50400-50318	Fire Prevention	3,000.00	2,000.00	3,000.00	2,500.00
010-540-50400-50320	Electricity	10,000.00	10,000.00	-	10,000.00
010-540-50400-50321	Telephone	1,500.00	2,000.00	-	750.00
010-540-50400-50325	Natural Gas	1,000.00	2,000.00	-	750.00
010-540-50400-50326	Equipment Main.	20,000.00	15,000.00	15,000.00	15,000.00
010-540-50400-50327	Leases & Contracts	-	-	-	500.00
010-540-50400-50328	Building Main.	15,000.00	5,000.00	15,000.00	10,000.00
010-540-50400-50329	Grounds Main	350.00	250.00	250.00	250.00
010-540-50400-50336	Cell Phones	4,000.00	5,000.00	-	4,000.00
010-540-50400-50337	Radio Main.	10,000.00	8,000.00	10,000.00	8,000.00
010-540-50400-50341	Uniforms	10,000.00	10,000.00	10,000.00	10,000.00
010-540-50400-50350	Meals	2,000.00	1,500.00	3,000.00	2,000.00
010-540-50400-50361	Advertising	500.00	500.00	500.00	500.00
010-540-50400-50373	Tort/Liability	7,500.00		-	-
010-540-50400-50374	Property Ins.	3,200.00		-	-
010-540-50400-50375	Vehicle Insurance	10,300.00		-	-
010-540-50400-50380	Penalty			-	-
010-540-50400-50376	Computer Services			-	500.00
010-540-50400-50370	Copier Lease/Charges	1,000.00		-	-
010-540-50400-50389	Grant Match	10,000.00	10,000.00	10,000.00	4,000.00
010-540-50400-50946	Emergency Recovery			-	-
Other Services	Other Services	155,250.00	105,750.00	107,750.00	108,750.00
Capital Outlay	Capital Outlay				
010-540-50500-50884	Capital-Vehicle	200,000.00	200,000.00	-	165,000.00
010-540-50500-50884	Capital-Equipment	50,000.00		40,000.00	
010-540-50500-50884	Capital-Miscellaneous			25,000.00	
010-540-50500-50884	Capital- Facility			40,000.00	25,000.00
Capital	Capital	250,000.00	200,000.00	105,000.00	190,000.00
Total Fire	Total Fire	1,255,800.00	1,129,350.00	1,071,600.00	1,157,050.00

Budget Decrease

2%

Walhalla, South Carolina
01 PARKS AND RECREATION (550)
 2026-2027 Budget

Account Number	Item	FY 24-25 Approved	FY 25-26 Adopted	FY 26-27 Request	FY 26-27 Adopted
010-550-50100-50100	Salaries Wages	260,000.00	232,922.00	340,000.00	232,000.00
010-550-50100-50102	Overtime	1,000.00	1,000.00	1,000.00	1,000.00
010-550-50100-50103	Retirement	40,500.00	39,500.00	55,000.00	39,000.00
010-550-50100-50104	FICA	20,500.00	18,250.00	26,000.00	18,000.00
010-550-50100-50105	Workers Comp.	6,000.00	5,500.00	9,500.00	5,500.00
010-550-50100-50106	Health Insurance	25,000.00	20,500.00	66,000.00	27,000.00
010-550-50100-50107	Christmas Bonus	1,000.00	1,750.00	2,000.00	1,500.00
010-550-50100-50108	Unemployment	-	-	-	-
Personnel Services	Personnel Services	354,000.00	319,422.00	499,500.00	324,000.00
Materials and Supplies	Materials and Supplies				
010-550-50300-50210	Office Supplies	250.00	250.00	500.00	250.00
010-550-50300-50211	Postage	-	-	250.00	100.00
010-550-50300-50218	Tires (Merged with Vehicle Repairs)	-	-	-	-
010-550-50300-50219	Gas & Oil	4,000.00	4,000.00	7,000.00	4,000.00
010-550-50300-50231	Materials and Supplies	2,000.00	2,000.00	4,000.00	2,000.00
010-550-50300-50234	Gravel & Stone	-	-	-	-
010-550-50300-50248	Credit Card Service Charges	-	-	-	-
010-550-50300-50271	Health Supplies	-	-	-	-
Material and Supplies	Material and Supplies	6,250.00	6,250.00	11,750.00	6,350.00
Other Services	Other Services				
010-550-50400-50172	Surety Bonds	150.00	150.00	250.00	250.00
010-550-50400-50244	Janitorial Services & Supplies	750.00	500.00	1,000.00	750.00
010-550-50400-50314	Dues & Licenses	2,000.00	3,000.00	5,000.00	4,000.00
010-550-50400-50315	Travel	1,000.00	1,000.00	10,000.00	1,000.00
010-550-50400-50316	Training	500.00	1,000.00	2,000.00	1,500.00
010-550-50400-50317	Vehicle Repairs and Tires	500.00	500.00	500.00	500.00
010-550-50400-50320	Electricity	-	-	5,000.00	5,000.00
010-550-50400-50321	Telephone	1,000.00	1,750.00	1,750.00	1,500.00
010-550-50400-50325	Natural Gas	2,500.00	5,000.00	10,000.00	10,000.00
010-550-50400-50326	Equipment Main.	1,000.00	1,000.00	2,500.00	1,000.00
010-550-50400-50327	Lease and Service Contracts	2,500.00	7,000.00	10,000.00	8,000.00
010-550-50400-50328	Building Main.	2,000.00	4,000.00	4,000.00	2,000.00
010-550-50400-50329	Grounds Main	5,000.00	8,000.00	10,000.00	8,000.00
010-550-50400-50336	Cell Phones	500.00	1,000.00	3,000.00	2,500.00
010-550-50400-50339	Oconee County Rec. Funds	50,000.00	50,000.00	50,000.00	50,000.00
010-550-50400-50349	Game Officials	30,000.00	50,000.00	50,000.00	50,000.00
010-550-50400-50350	Meals	-	-	3,000.00	1,000.00
010-550-50400-50352	Senior Citizens	-	-	2,500.00	-
010-550-50400-50361	Advertising	250.00	250.00	500.00	250.00
010-550-50400-50362	Sponsor Banner	1,000.00	1,000.00	1,000.00	1,000.00
010-550-50400-50370	Copier Lease/Charges	-	-	2,000.00	2,000.00
010-550-50400-50373	Tort/Liability	2,700.00	-	-	-
010-550-50400-50374	Property Ins.	8,100.00	-	-	-
010-550-50400-50375	Vehicle Insurance	1,600.00	-	-	-
010-550-50400-50376	Computer Services	1,000.00	1,000.00	2,000.00	1,000.00
010-550-50400-50380	Penalty	-	-	-	-
010-550-50400-50381	Refund Issued	-	-	250.00	250.00
010-550-50400-50388	Special Events	-	3,000.00	4,000.00	2,000.00
010-550-50400-50389	Grant	5,000.00	10,000.00	5,000.00	5,000.00
010-550-50400-50399	Miscellaneous Expense	250.00	250.00	500.00	500.00
010-550-50400-50414	Electricity-Ballfields	18,000.00	18,500.00	18,500.00	18,500.00
010-550-50400-50415	Electricity-Tennis ct.	750.00	800.00	800.00	800.00
010-550-50400-50416	Electricity- Gym	7,000.00	11,000.00	10,000.00	10,000.00
010-550-50400-50883	Sports Equipment	10,000.00	12,000.00	13,500.00	10,000.00
010-550-50400-50887	Uniforms Sports	35,000.00	35,000.00	35,000.00	35,000.00
010-550-50400-50888	Insurance-Sports	-	150.00	200.00	200.00
010-550-50400-50999	Concessions	-	8,000.00	-	-
Other Services Total	Other Services Total	190,050.00	234,850.00	263,750.00	233,500.00
Capital Outlay	Capital Outlay				
010-550-50500-50885	Capital - Equipment	30,000.00	-	-	-
010-550-50500-50945	Chicopee Ballfield	-	-	-	-
Capital	Capital	30,000.00	-	-	-
Total Parks & Recreation	Total Parks & Recreation	580,300.00	560,522.00	775,000.00	563,850.00

Budget Increase

1%

Walhalla, South Carolina
01 TUNNEL (556)
2026-2027 Budget

Account Number	Item	FY 24-25 Approved	FY 25-26 Adopted	FY 26-27 Request	FY 26-27 Adopted
	Personnel Services				
010-556-50100-50100	Salaries/Wages	52,000.00	52,000.00	100,000.00	77,000.00
010-556-50100-50101	Contract Labor	-	-	-	-
010-556-50100-50102	Overtime	2,000.00	2,000.00	2,000.00	1,000.00
010-556-50100-50103	Retirement	11,050.00	11,050.00	11,500.00	11,500.00
010-556-50100-50104	FICA	4,000.00	4,000.00	8,000.00	6,000.00
010-556-50100-50105	Workers Comp.	3,000.00	2,700.00	4,000.00	3,500.00
010-556-50100-50106	Health Insurance	6,400.00	6,651.00	7,000.00	7,000.00
010-556-50100-50107	Christmas Bonus	125.00	250.00	450.00	350.00
010-556-50100-50113	Outside Event Pay	-	-	-	-
	Personnel Services Total	78,575.00	78,651.00	132,950.00	106,350.00
	Materials & Supplies				
010-556-50300-50210	Office Supplies	8,000.00	4,250.00	4,250.00	500.00
010-556-50300-50219	Gasoline & Oil	4,000.00	1,800.00	2,000.00	2,000.00
010-556-50300-50231	Materials & Supplies	4,000.00	3,000.00	3,000.00	2,500.00
010-556-50300-50233	Promotions - Tunnel	-	225.00	250.00	250.00
010-556-50300-50244	Janitorial Services & Supplies	3,500.00	4,000.00	4,000.00	3,000.00
	Total Materials & Supplies	19,500.00	13,275.00	13,500.00	8,250.00
	Other Services				
010-556-50400-50317	Vehicle Repairs and Tires	1,500.00	750.00	750.00	500.00
010-556-50400-50320	Electricity	800.00	800.00	800.00	800.00
010-556-50400-50328	Building Maintenance	250.00	250.00	500.00	500.00
010-556-50400-50329	Grounds Maintenance	2,000.00	2,000.00	2,000.00	2,000.00
010-556-50400-50336	Cell Phones	1,200.00	1,000.00	1,000.00	750.00
010-556-50400-50341	Uniforms	1,000.00	1,000.00	1,000.00	600.00
010-556-50400-50361	Advertising	2,500.00	1,000.00	1,000.00	-
010-556-50400-50373	Tort Liability Insurance	6,000.00	-	-	-
010-556-50400-50374	Property Insurance	125.00	-	-	-
010-556-50400-50375	Vehicle Insurance	1,000.00	-	-	-
010-556-50400-50376	Computer Service	500.00	250.00	250.00	250.00
010-556-50400-50381	Refund Issued	-	-	-	-
010-556-50400-50399	Miscellaneous Expenses	1,000.00	1,000.00	1,000.00	-
010-556-50400-50938	Tunnel Grant Expenses	120,306.65	-	-	-
	Other Services Total	138,181.65	8,050.00	8,300.00	5,400.00
010-556-50500-50886	Capital - Miscellaneous	2,000.00			
	Total Capital Outlay	2,000.00	-	-	-
	Total Stumphouse Mountain Park	238,256.65	99,976.00	154,750.00	120,000.00

Budget Increase