



CITY OF WALHALLA

Main Street to the Mountains

AGENDA BUDGET WORKSHOP

March 27, 2025

5:00 PM

Walhalla Depot | 211 S. College St. Walhalla, SC

Tim Hall
Mayor

Josh Holliday
Mayor Pro-Tem

Jessie Bunning
Councilmember

Kenny Johns
Councilmember

Grant Keehn
Councilmember

Lynn McClain
Councilmember

Sarai Melendez
Councilmember

Michael Kozlarek
City Attorney

Celia Boyd Myers
City Administrator

I. Order and Welcome

Mayor Hall

II. Call for Moment of Silence

III. Pledge of Allegiance

IV. Approval of Agenda

V. Budget Workshop

VI. Adjournment

General Fund	FY 22-23	FY 23-24	FY 24-25	Year to Date	FY 25-26
	Actual Revenues	Actual Revenues	Budgeted Revenues	Revenues	Projected Revenues
Property Taxes - Current	\$ 624,844.08	\$ 651,026.68	\$ 700,000.00	\$ 732,997.30	\$ 755,000.00
Property Taxes - Delinquent	\$ 30,464.28	\$ 39,681.95	\$ 30,000.00	\$ 32,776.31	\$ 30,000.00
Homestead Exemption Refund	\$ 57,147.72	\$ 56,182.56	\$ 55,000.00	\$ 62,597.25	\$ 65,000.00
Merchant's Inventory Refund	\$ 9,040.96	\$ 9,040.96	\$ 9,000.00	\$ 6,780.72	\$ 8,600.00
Vehicle Property Tax	\$ 154,156.81	\$ 144,311.69	\$ 140,000.00	\$ 155,271.18	\$ 170,000.00
Broker's Premium	\$ 11,271.39	\$ 3,315.00	\$ 10,000.00	\$ -	\$ -
Business License	\$ 547,950.59	\$ 655,585.18	\$ 550,000.00	\$ 138,273.80	\$ 625,000.00
Total Tax Income	\$ 1,434,875.83	\$ 1,559,144.02	\$ 1,494,000.00	\$ 1,128,696.56	\$ 1,653,600.00
Accommodations Tax Rebate	\$ 10,297.98	\$ 8,687.06	\$ 10,000.00	\$ 8,115.52	\$ 10,000.00
SC Tax Rebates	\$ 95,430.64	\$ 101,432.12	\$ 100,000.00	\$ 105,166.00	\$ 102,000.00
TNC Account	\$ 59.14	\$ 125.00	\$ -	\$ 143.98	\$ 150.00
Accommodations Tax	\$ 5,138.83	\$ 6,156.88	\$ 5,000.00	\$ 3,544.14	\$ 5,000.00
Total Accommodations	\$ 110,926.59	\$ 116,401.06	\$ 115,000.00	\$ 116,969.64	\$ 117,150.00
Oconee Fire Contract	\$ 300,000.00	\$ 550,000.00	\$ 550,000.00	\$ 550,000.00	\$ -
Blue Ridge Electric	\$ 4,588.74	\$ 4,676.26	\$ 4,500.00	\$ 5,058.21	\$ 5,000.00
Duke Power	\$ 188,881.83	\$ 209,881.88	\$ 200,000.00	\$ 222,702.65	\$ 225,000.00
Fort Hill Natural Gas	\$ 58,995.72	\$ 52,059.65	\$ 65,000.00	\$ 51,808.12	\$ 60,000.00
SC Housing Authority	\$ 8,132.19	\$ 8,199.27	\$ 8,000.00	\$ 8,199.61	\$ 10,000.00
Bellsouth and AT&T Franchise	\$ 2,854.22	\$ 1,733.20	\$ 3,000.00	\$ 78.45	\$ 3,000.00
Northland Cable TV Franchise	\$ 5,479.68	\$ 4,092.29	\$ 5,000.00	\$ 6,407.65	\$ 6,000.00
Total Utility Revenue	\$ 268,932.38	\$ 280,642.55	\$ 285,500.00	\$ 294,254.69	\$ 309,000.00
Building Permits	\$ -	\$ 15,749.20	\$ 5,000.00	\$ 3,935.78	\$ 5,000.00
Zoning Permits	\$ 5,821.00	\$ 17,111.48	\$ 10,000.00	\$ 4,346.70	\$ 5,000.00
Total Permit Revenue	\$ 5,821.00	\$ 32,860.68	\$ 15,000.00	\$ 8,282.48	\$ 10,000.00
Inside City Sanitation	\$ 489,575.50	\$ 528,571.00	\$ 515,000.00	\$ 451,949.69	\$ 550,000.00
Recycling Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Outside City Sanitation	\$ 347,623.90	\$ 377,096.00	\$ 360,000.00	\$ 372,117.00	\$ 450,000.00
Total Sanitation Revenue	\$ 837,199.40	\$ 905,667.00	\$ 875,000.00	\$ 824,066.69	\$ 1,000,000.00

Out of City Fees	\$	27,960.80	\$	25,325.00	\$	30,000.00	\$	13,535.00	\$	20,000.00
Sponsorships	\$	3,156.00	\$	9,096.30	\$	25,000.00	\$	11,493.10	\$	25,000.00
Oconee County Rec Donations	\$	50,000.00	\$	50,000.00	\$	50,000.00	\$	50,000.00	\$	50,000.00
Uniforms	\$	31,571.95	\$	32,908.90	\$	50,000.00	\$	28,524.77	\$	35,000.00
Insurance Participants	\$	560.00	\$	30.00	\$	100.00	\$	60.00	\$	150.00
In City Rec Fees	\$	3,090.00	\$	4,505.00	\$	3,000.00	\$	2,085.00	\$	3,000.00
Tennis-Gym-Ball Rental	\$	-	\$	245.00	\$	250.00	\$	102.17	\$	250.00
Sponsorship Banners	\$	-	\$	-	\$	-	\$	2,085.00	\$	2,000.00
Fund Raisers Income	\$	-	\$	-	\$	-	\$	-	\$	10,000.00
Tournament Admissions	\$	-	\$	-	\$	-	\$	-	\$	1,500.00
Total Rec Fees	\$	116,338.75	\$	122,110.20	\$	158,350.00	\$	107,885.04	\$	146,900.00

Tunnel Gate	\$	78,875.25	\$	111,668.63	\$	150,000.00	\$	80,581.56	\$	100,000.00
Tunnel Shelter Rental	\$	250.00	\$	800.00	\$	500.00	\$	250.00	\$	500.00
Stumphouse Park License	\$	-	\$	-	\$	15,000.00	\$	-	\$	5,000.00
Depot Rental	\$	35,364.00	\$	33,784.00	\$	25,000.00	\$	18,526.60	\$	25,000.00
Old St Johns	\$	400.00	\$	200.00	\$	250.00	\$	-	\$	250.00
Special Event Fees	\$	-	\$	-	\$	-	\$	12,960.05	\$	25,000.00
Total Park Revenue	\$	114,889.25	\$	146,452.63	\$	190,750.00	\$	112,318.21	\$	155,750.00

Traffic Fines	\$	51,843.85	\$	83,665.49	\$	80,000.00	\$	58,572.31	\$	70,000.00
Fine Assessments	\$	2,006.96	\$	(0.33)	\$	-	\$	21,549.76	\$	-
Restitution	\$	5,436.00	\$	5,437.50	\$	-	\$	697.50	\$	-
SC Collection Cost (3%)	\$	698.31	\$	1,636.83	\$	500.00	\$	2,122.60	\$	2,000.00
SRO Walhalla High & Middle	\$	74,990.84	\$	-	\$	-	\$	-	\$	-
Total Fines & Fees	\$	134,975.96	\$	90,739.49	\$	80,500.00	\$	82,942.17	\$	72,000.00

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	\$	-	\$	-	\$	618,000.00	\$	-	\$	200,000.00
Total Miscellaneous Income	\$	3,564.75	\$	3,500.00	\$	621,500.00	\$	-	\$	200,000.00

Property Rental	\$	1,500.00	\$	1,500.00	\$	4,200.00	\$	4,200.00	\$	4,200.00
Miscellaneous Income	\$	1,187,285.72	\$	76,943.73	\$	3,000.00	\$	13,393.84	\$	285,000.00

Copy/Report Fees	\$	137.00	\$	162.00	\$	100.00	\$	154.00	\$	150.00
Bond and Capital Lease Proceed	\$	-	\$	350,000.28	\$	-	\$	-	\$	-
Salary Reimbursements	\$	3,802.50	\$	8,832.50	\$	-	\$	6,875.00	\$	10,000.00
Total Miscellaneous Income	\$	1,192,725.22	\$	437,438.51	\$	7,300.00	\$	24,622.84	\$	299,350.00
Grants	\$	34,507.75	\$	44,096.20	\$	350,000.00	\$	50,273.71	\$	350,000.00
C-Funds	\$	-	\$	-	\$	400,000.00	\$	-	\$	750,000.00
Transfer from Enterprise Fund	\$	-	\$	937,000.00	\$	550,000.00	\$	-	\$	550,000.00
Transfer from HTAX					\$	307,000.00	\$	162,000.00	\$	500,000.00
Transfer from Savings/CD	\$	-	\$	-	\$	-	\$	-	\$	250,000.00
Total Transfers	\$	-	\$	937,000.00	\$	857,000.00	\$	162,000.00	\$	1,300,000.00
Total General Fund Revenues	\$	4,551,756.88	\$	5,229,202.34	\$	6,002,900.00	\$	3,465,312.03	\$	6,366,750.00

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

Accounting Code		FY 2023 Approved	FY 2024 Approved	FY 2025 Approved	6-Month Spending	FY 2026 Request	FY 2026 Recommended	Difference from FY 25	Percent Difference
010-510-50100-50100	Salaries Wages	153,735.16	130,449.00	249,000.00	111,513.22	220,000.00	212,000.00	(37,000.00)	-14.86%
010-510-50100-50101	Contract Labor			20,000.00	-	20,000.00	-	(20,000.00)	-100.00%
010-510-50100-50103	Retirement	26,108.29	24,211.00	46,100.00	20,696.76	40,000.00	39,000.00	(7,100.00)	-15.40%
010-510-50100-50104	FICA	11,680.25	9,979.00	19,000.00	8,400.35	16,500.00	16,000.00	(3,000.00)	-15.79%
010-510-50100-50105	Workers Comp.	1,409.24	1,887.00	1,500.00	733.88	1,400.00	1,400.00	(100.00)	-6.67%
010-510-50100-50106	Health Insurance	12,090.70	14,804.00	33,500.00	14,448.98	31,600.00	31,238.00	(2,262.00)	-6.75%
010-510-50100-50107	Christmas Bonus	703.84	750.00	900.00	839.19	850.00	825.00	(75.00)	-8.33%
Personnel Services	Personnel Services Total	205,727.48	182,080.00	370,000.00	156,632.38	330,350.00	300,463.00	(69,537.00)	-18.79%
Materials & Supplies	Materials & Supplies								
010-510-50300-50210	Office Supplies	1,833.17	2,000.00	2,000.00	2,247.09	2,500.00	2,000.00	-	0.00%
010-510-50300-50211	Postage	-	250.00	50.00	-	50.00	50.00	-	0.00%
010-510-50300-50219	Gas & Oil	1,297.18	1,000.00	1,000.00	416.02	1,000.00	1,000.00	-	0.00%
010-510-50300-50231	Materials and Supplies	298.44	2,500.00	1,300.00	983.99	1,500.00	1,000.00	(300.00)	-23.08%
010-510-50300-50271	Health Supplies			50.00	-	-	-	(50.00)	-100.00%
Materials & Supplies	Materials & Supplies Total	3,428.79	5,750.00	4,400.00	3,647.10	5,050.00	4,050.00	(350.00)	-7.95%
Other Services	Other Services								
010-510-50400-10056	Buildings			-	-	-	-	-	0.00%
010-510-50400-20049	Animal Shelter			-	-	-	-	-	0.00%
010-510-50400-50172	Surety Bonds	1,125.00	785.00	1,500.00	1,187.50	1,250.00	1,250.00	(250.00)	-16.67%
010-510-50400-50244	Janitorial Services & Supplies	-	400.00	100.00	55.17	150.00	100.00	-	0.00%
010-510-50400-50314	Dues & Licenses	4,926.88	5,000.00	12,000.00	5,000.00	12,000.00	12,000.00	-	0.00%
010-510-50400-50315	Travel	1,640.87	2,500.00	1,000.00	69.26	500.00	500.00	(500.00)	-50.00%
010-510-50400-50316	Training	5,088.89	6,000.00	1,500.00	-	1,000.00	1,000.00	(500.00)	-33.33%
010-510-50400-50317	Vehicle Parts & Repairs	-	500.00	500.00	95.39	500.00	300.00	(200.00)	-40.00%
010-510-50400-50320	Electricity			-	-	-	-	-	0.00%
010-510-50400-50321	Telephone	1,455.44	1,800.00	1,000.00	256.68	1,000.00	500.00	(500.00)	-50.00%
010-510-50400-50326	Equipment Maintenance	2,969.15	3,091.00	1,000.00	921.82	1,000.00	750.00	(250.00)	-25.00%
010-510-50400-50327	Leases & Service Contracts	299,181.18	114,000.00	25,000.00	11,502.57	60,000.00	60,000.00	35,000.00	140.00%
010-510-50400-50328	Building Maintenance			3,500.00	3,460.00	20,000.00	3,500.00	-	0.00%
010-510-50400-50336	Cell Phones	920.15	650.00	2,000.00	472.46	1,500.00	1,000.00	(1,000.00)	-50.00%
010-510-50400-50350	Meals			2,500.00	2,055.21	3,000.00	2,500.00	-	0.00%
010-510-50400-50361	Advertising	639.99	700.00	2,500.00	1,219.00	1,000.00	1,000.00	(1,500.00)	-60.00%
010-510-50400-50365	Legal Fees	10,666.00	12,000.00	20,000.00	6,000.00	20,000.00	15,000.00	(5,000.00)	-25.00%
010-510-50400-50366	Audit Fees	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-	0.00%
010-510-50400-50367	Engineering Fees	-	-	5,000.00	688.75	10,000.00	-	(5,000.00)	-100.00%
010-510-50400-50xxx	Property Fees	5,879.91	2,200.00	3,500.00	-	3,500.00	3,500.00	-	0.00%
010-510-50400-50369	Administration Cost			-	-	-	-	-	0.00%
010-510-50400-50373	Tort/Liability	19,724.00	20,000.00	27,000.00	21,926.00	124,000.00	124,000.00	97,000.00	359.26%
010-510-50400-50374	Property Ins.	-	-	750.00	662.00	23,000.00	23,000.00	22,250.00	2966.67%

Accounting Code		FY 2023 Approved	FY 2024 Approved	FY 2025 Approved	6-Month Spending	FY 2026 Request	FY 2026 Recommended	Difference from FY 25	Percent Difference
010-510-50400-50375	Vehicle Insurance	759.00	900.00	1,400.00	1,011.50	57,000.00	57,000.00	55,600.00	3971.43%
010-510-50400-50376	Computer Services	6,855.70	10,000.00	17,000.00	17,021.82	20,000.00	20,000.00	3,000.00	17.65%
010-510-50400-50xxx	Photocopier	-		5,000.00	-	5,000.00	3,500.00	(1,500.00)	-30.00%
010-510-50400-50399	Miscellaneous Expenses	12,649.59	9,000.00	15,000.00	13,911.49	10,000.00	5,000.00	(10,000.00)	-66.67%
010-510-50400-50xxx	Special Events	-		2,500.00	865.38	2,500.00	-	(2,500.00)	-100.00%
010-510-5044-50936	Tax Notices	-	1,600.00	1,500.00	401.39	1,500.00	750.00	(750.00)	-50.00%
010-510-50400-50937	Mayor & Council Expense	1,676.52	-	1,750.00	-	1,750.00	1,750.00	-	0.00%
010-510-50400-50939	Emergency Fund	6,939.23	5,400.00	5,000.00	250.00	5,000.00	5,000.00	-	0.00%
010-510-50400-50383	Bank Service Charges	8,797.55	5,000.00	5,000.00	1,314.64	5,000.00	2,000.00	(3,000.00)	-60.00%
010-510-50400-50944	Election Expense	-	1,800.00	750.00	-	2,000.00	2,000.00	1,250.00	166.67%
010-510-50400-50940	Interest Expense	-		-	-	-	-	-	0.00%
Other Services	Other Services	406,895.05	218,326.00	180,250.00	105,348.03	420,150.00	373,900.00	193,650.00	107.43%
Total Administration	Total Administration	616,051.32	406,156.00	554,650.00	265,627.51	755,550.00	678,413.00	123,763.00	22.31%

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

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 24-25 Request	FY 24-25 Recommended	Difference from FY 25	Percent Difference
Personnel Services	Personnel Services								
10-520-50100-50100	Salaries Wages	761,091.55	818,458.00	845,000.00	466,225.89	800,000.00	768,000.00	(77,000.00)	-9.11%
10-520-50100-50102	Overtime	20,000.00	20,000.00	25,000.00	24,640.11	30,000.00	30,000.00	5,000.00	20.00%
10-520-50100-50103	Retirement	145,453.30	172,860.00	178,500.00	102,800.98	177,000.00	162,000.00	(16,500.00)	-9.24%
10-520-50100-50104	FICA	58,223.50	62,612.00	65,000.00	36,508.77	64,000.00	58,750.00	(6,250.00)	-9.62%
10-520-50100-50105	Workers Comp.	39,062.14	42,149.00	43,500.00		39,000.00	37,500.00	(6,000.00)	-13.79%
10-520-50100-50106	Health Insurance	138,450.24	159,485.00	149,000.00	74,550.74	156,500.00	148,631.00	(369.00)	-0.25%
10-520-50100-50107	Christmas Bonus	2,200.00	2,300.00	2,500.00	2,111.52	2,500.00	4,500.00	2,000.00	80.00%
10-520-50100-50108	Unemployment							-	
10-520-50100-50109	Reserve Officers							-	
10-520-50100-50113	Outside Event Pay			-	3,463.82			-	
10-520-50100-50170	Physicals	1,800.00	1,800.00	-	-			-	
Personnel Services	Personnel Services Total	1,166,280.73	1,279,664.00	1,308,500.00	710,301.83	1,269,000.00	1,209,381.00	(99,119.00)	-7.58%
Materials & Supplies	Materials & Supplies								
10-520-50300-50170	Physicals			1,000.00	500.00	900.00	750.00	(250.00)	-25.00%
10-520-50300-50172	Surety Bonds			-		-	-	-	
10-520-50300-50196	Polygraph Testing	3,500.00	3,500.00	3,500.00		2,500.00	2,500.00	(1,000.00)	-28.57%
10-520-50300-50210	Office Supplies	4,000.00	4,000.00	3,500.00	1,828.30	3,325.00	3,000.00	(500.00)	-14.29%
10-520-50300-50211	Postage	200.00	200.00	225.00	181.66	200.00	200.00	(25.00)	-11.11%
10-520-50300-50218	Tires (Merged with Vehicle Repairs)	4,000.00	5,000.00	5,000.00	2,995.10	-	-	(5,000.00)	-100.00%
10-520-50300-50219	Gas & Oil	35,700.00	45,700.00	60,000.00	30,531.67	56,000.00	56,000.00	(4,000.00)	-6.67%
10-520-50300-50231	Materials and Supplies	3,500.00	4,000.00	4,000.00	3,174.63	3,500.00	3,500.00	(500.00)	-12.50%
10-520-50300-50244	Janitorial Supplies	3,500.00	4,000.00	3,000.00	3,476.84	3,500.00	3,500.00	500.00	16.67%
10-520-50300-50271	Health Supplies	600.00	600.00	500.00	263.35	500.00	500.00	-	0.00%
Materials and Supplies	Materials & Supplies Total	55,000.00	67,000.00	79,725.00	42,951.55	70,425.00	69,950.00	(10,775.00)	-13.52%
Other Services	Other Services								
10-520-50400-50314	Dues & Licenses	500.00	2,500.00	2,000.00	-	2,000.00	2,000.00	-	0.00%
10-520-50400-50315	Travel	2,000.00	2,000.00	2,000.00	879.75	2,000.00	2,000.00	-	0.00%
10-520-50400-50316	Training	6,000.00	6,000.00	5,000.00	480.18	5,000.00	5,000.00	-	0.00%
10-520-50400-50317	Vehicle Repairs and Tires	7,000.00	15,000.00	25,000.00	7,774.53	20,000.00	18,000.00	(7,000.00)	-28.00%
10-520-50400-50320	Electricity	7,500.00	5,000.00	5,000.00	4,176.06	5,000.00	5,000.00	-	0.00%
10-520-50400-50321	Telephone	3,800.00	3,800.00	3,800.00	2,252.95	3,000.00	3,000.00	(800.00)	-21.05%
10-520-50400-50325	Natural Gas	600.00	600.00	600.00	222.22	600.00	500.00	(100.00)	-16.67%
10-520-50400-50327	Leases & Services Contracts	25,200.00	25,200.00	38,000.00	15,844.28	38,000.00	38,000.00	-	0.00%
10-520-50400-50328	Building Main.	5,000.00	5,000.00	5,000.00	1,406.65	5,000.00	5,000.00	-	0.00%

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 24-25 Request	FY 24-25 Recommended	Difference from FY 25	Percent Difference
10-520-50400-50336	Cell Phones	3,000.00	8,000.00	8,500.00	6,275.58	8,500.00	8,500.00	-	0.00%
10-520-50400-50337	Radio Main.	1,500.00	1,500.00	1,500.00	778.62	1,500.00	1,500.00	-	0.00%
10-520-50400-50341	Uniforms	8,000.00	8,000.00	7,000.00	8,727.53	7,000.00	7,000.00	-	0.00%
10-520-50400-50342	Police Foundation	-	-	-	-	-	-	-	0.00%
10-520-50400-50343	Juvenile Detention	-	1,500.00	1,500.00	-	750.00	750.00	(750.00)	-50.00%
10-520-50400-50350	Meals	-	-	1,000.00	314.16	1,000.00	1,000.00	-	0.00%
10-520-50400-50361	Advertising	2,000.00	2,000.00	2,000.00	901.76	1,800.00	1,800.00	(200.00)	-10.00%
10-520-50400-50363	Administration Cost	-	-	-	-	-	-	-	0.00%
10-520-50400-50373	Tort/Liability	45,000.00	62,000.00	80,000.00	82,618.50	-	-	(80,000.00)	-100.00%
10-520-50400-50374	Property Ins.	2,170.00	2,170.00	2,500.00	2,357.50	-	-	(2,500.00)	-100.00%
10-520-50400-50375	Vehicle Insurance	12,000.00	12,000.00	16,000.00	16,882.50	-	-	(16,000.00)	-100.00%
10-520-50400-50376	Computer Services	13,000.00	10,000.00	15,000.00	2,563.41	8,000.00	8,000.00	(7,000.00)	-46.67%
10-520-50400-50377	Canine Unit	3,500.00	4,000.00	4,000.00	1,176.05	4,000.00	4,000.00	-	0.00%
10-520-50400-50380	Penalty	-	-	-	313.18	-	-	-	0.00%
10-520-50400-50389	Grant Match	2,000.00	4,000.00	4,000.00	548.02	3,000.00	3,000.00	(1,000.00)	-25.00%
10-520-50400-50401	Purchase Stolen Items/Recovery	-	-	500.00	210.00	-	-	(500.00)	-100.00%
Other Services	Other Services Total	149,770.00	180,270.00	228,900.00	156,703.43	116,150.00	114,050.00	(115,850.00)	-50.61%
Capital Outlay	Capital Outlay								
010-520-50400-50884	Capital Vehicle	-	-	-	-	-	-	-	0.00%
010-520-50400-50885	Capital- Equipment	-	-	7,500.00	-	-	-	(7,500.00)	-100.00%
010-520-50400-50886	Capital-Miscellaneous	-	-	-	4,067.22	-	-	-	0.00%
Capital	Capital Outlay Total	-	-	7,500.00	4,067.22	-	-	(7,500.00)	-100.00%
Total Police	Total Police	1,371,050.73	1,526,934.00	1,624,625.00	914,024.03	1,455,575.00	1,393,381.00	(233,244.00)	-14.36%

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

Account Number	Item	FY 2022-2023 Approved	FY 2023-2024 Approved	FY 2024-2025 Approved	6-Month Expenses	FY 2025-2026 Request	FY 2025-2026 Recommended	Difference from FY 25	Percent Difference
Personnel Services	Personnel Services								
010-531-50100-50100	Salaries Wages	521,634.30	504,514.00	313,000.00	152,189.70	345,000.00	290,000.00	(23,000.00)	-7.35%
010-531-50100-50102	Overtime	10,000.00	15,000.00	10,000.00	12,400.59	10,000.00	10,000.00	-	0.00%
010-531-50100-50103	Retirement	86,382.64	93,638.00	53,000.00	30,063.00	63,000.00	54,000.00	1,000.00	1.89%
010-531-50100-50104	FICA	39,905.02	38,595.00	24,000.00	12,458.98	26,000.00	22,500.00	(1,500.00)	-6.25%
010-531-50100-50105	Workers Comp.	37,436.61	26,457.00	17,000.00	7,918.45	19,000.00	16,000.00	(1,000.00)	-5.88%
010-531-50100-50106	Health Insurance	91,090.56	89,871.00	36,000.00	12,055.75	45,500.00	40,000.00	4,000.00	11.11%
010-531-50100-50107	Christmas Bonus	2,200.00	2,200.00	1,000.00	1,326.49	1,400.00	2,700.00	1,700.00	170.00%
010-531-50100-50108	Unemployment			-	-			-	0.00%
010-530-50100-50170	Physicals			300.00	-			(300.00)	-100.00%
Personnel Services	Personnel Services	788,649.13	770,275.00	454,300.00	228,412.96	509,900.00	435,200.00	(19,100.00)	-4.20%
Materials and Supplies	Materials and Supplies								
010-531-50300-50170	Physicals	300.00	300.00	500.00	-	-	-	(500.00)	-100.00%
010-531-50300-50210	Office Supplies	1,400.00	1,400.00	500.00	125.00	700.00	500.00	-	0.00%
010-531-50300-50211	Postage	50.00	50.00	-	-	-	-	-	0.00%
010-531-50300-50218	Tires (Merged with Vehicle Repairs)	33,000.00	33,000.00	-	12,808.28	-	-	-	0.00%
010-531-50300-50219	Gas & Oil	96,000.00	137,000.00	50,000.00	30,754.50	90,000.00	70,000.00	20,000.00	40.00%
010-531-50300-50231	Materials and Supplies	14,000.00	10,000.00	20,000.00	4,933.10	20,000.00	20,000.00	-	0.00%
010-531-50300-50232	Tools	8,000.00	8,000.00	1,000.00	316.20	10,000.00	4,000.00	3,000.00	300.00%
010-531-50300-50234	Gravel & Stone	3,000.00	3,000.00	500.00	-	1,500.00	1,500.00	1,000.00	200.00%
010-531-50300-50235	Asphalt	3,000.00	3,000.00	-	-	-	-	-	0.00%
010-531-50300-50271	Health Supplies	2,000.00	2,000.00	500.00	-	800.00	500.00	-	0.00%
Materials and Supplies	Materials and Supplies	160,750.00	197,750.00	73,000.00	48,937.08	123,000.00	96,500.00	23,500.00	32.19%
Other Services	Other Services								
010-531-50400-50244	Janitorial Supplies	500.00	1,500.00	250.00	-	250.00	250.00	-	0.00%
010-531-50400-50314	Dues & Licenses	500.00	500.00	500.00	250.00	500.00	500.00	-	0.00%
010-531-50400-50315	Travel	1,600.00	2,200.00	1,000.00	1,066.60	1,300.00	1,300.00	300.00	30.00%
010-531-50400-50316	Training	1,200.00	1,200.00	500.00	348.78	1,000.00	1,000.00	500.00	100.00%
010-531-50400-50317	Vehicle Repairs and Tires	34,000.00	40,000.00	40,000.00	47,207.22	85,000.00	75,000.00	35,000.00	87.50%
010-531-50400-50320	Electricity	1,500.00	1,500.00	1,000.00	3,048.75	6,500.00	6,500.00	5,500.00	550.00%
010-531-50400-50321	Telephone	1,000.00	1,500.00	1,500.00	338.15	1,500.00	1,000.00	(500.00)	-33.33%
010-531-50400-50322	Traffic Signals -Electricity	4,000.00	4,000.00	-	-	-	-	-	0.00%
010-531-50400-50325	Natural Gas	3,000.00	3,000.00	3,000.00	171.19	3,500.00	3,000.00	-	0.00%
010-531-50400-50326	Equipment Main.	27,000.00	16,000.00	15,000.00	10,407.26	54,900.00	40,000.00	25,000.00	166.67%
010-531-50400-50327	Leases & Contracts	-	-	117,000.00	-	117,000.00	117,000.00	-	0.00%
010-531-50400-50328	Building Main.	10,000.00	10,000.00	5,000.00	4,943.93	10,000.00	5,000.00	-	0.00%
010-531-50400-50329	Grounds Main	10,000.00	10,000.00	2,500.00	-	2,500.00	2,500.00	-	0.00%

Account Number	Item	FY 2022-2023 Approved	FY 2023-2024 Approved	FY 2024-2025 Approved	6-Month Expenses	FY 2025-2026 Request	FY 2025-2026 Recommended	Difference from FY 25	Percent Difference
010-531-50400-50330	Recycling	200.00	200.00	200.00	-	4,800.00	3,800.00	3,600.00	1800.00%
010-531-50400-50336	Cell Phones	1,200.00	1,200.00	1,000.00	488.80	1,200.00	1,000.00	-	0.00%
010-531-50400-50337	Radio Main.	2,000.00	2,000.00	1,000.00	-	500.00	500.00	(500.00)	-50.00%
010-531-50400-50341	Uniforms	12,000.00	10,000.00	5,000.00	3,329.36	8,000.00	6,000.00	1,000.00	20.00%
010-531-50400-50350	Meals			450.00	-	250.00	250.00	(200.00)	-44.44%
010-531-50400-50361	Advertising	1,300.00	1,300.00	-	64.00	500.00	500.00	500.00	
010-531-50400-50373	Tort/Liability	4,000.00	4,800.00	1,500.00	1,445.00		-	(1,500.00)	-100.00%
010-531-50400-50374	Property Ins.	1,500.00	1,500.00	1,000.00	1,490.50		-	(1,000.00)	-100.00%
010-531-50400-50375	Vehicle Insurance	18,000.00	20,000.00	19,000.00	21,912.50		-	(19,000.00)	-100.00%
010-531-50400-50376	Computer Services	4,000.00	4,000.00	8,000.00	-	3,000.00	2,000.00	(6,000.00)	-75.00%
010-531-50400-50380	Penalty	-		-	-	-	-	-	0.00%
010-531-50400-50389	Grant Match	4,000.00	4,000.00	4,000.00	16,465.30	4,000.00	4,000.00	-	0.00%
010-531-50400-50399	Miscellaneous Expense			-	-	-	-	-	0.00%
010-531-50400-50410	Electricity	5,000.00	5,000.00	-	-	-	-	-	0.00%
010-531-50400-50881	Building & Fixed Assets			-	-	-	-	-	0.00%
010-531-50400-50882	Furniture & Fixtures			-	-	-	-	-	0.00%
Other Services	Other Services	147,500.00	145,400.00	228,400.00	112,977.34	306,200.00	271,100.00	42,700.00	18.70%
Capital Outlay	Capital Outlay								
010-531-50500-50884	Capital-Vehicle	-		-			-	-	0.00%
010-531-50500-50885	Capital-Equipment	51,000.00	50,000.00	-					0.00%
010-531-50500-50886	Capital-Miscellaneous	-		-					0.00%
Capital	Capital	51,000.00	50,000.00	-	-	-	-	-	0.00%
Total Sanitation/Solid Waste	Total Sanitation/Solid Waste	1,147,899.13	1,163,425.00	755,700.00	390,327.38	939,100.00	802,800.00	47,100.00	6.23%

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

Account Number	Item	FY 2023 Approved	FY 2024 Approved	FY 24-25 Approved	6-Month Spending	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
<u>Personnel Services</u>	<u>Personnel Services</u>								
010-531-50100-50100	Salaries Wages			346,000.00	152,675.29	225,000.00	260,000.00	(86,000.00)	-24.86%
010-531-50100-50102	Overtime			5,000.00	-	2,000.00	2,000.00	(3,000.00)	-60.00%
010-531-50100-50103	Retirement			64,000.00	28,336.47	42,000.00	48,000.00	(16,000.00)	-25.00%
010-531-50100-50104	FICA			26,500.00	11,294.51	17,000.00	20,000.00	(6,500.00)	-24.53%
010-531-50100-50105	Workers Comp.			12,000.00	6,279.11	11,100.00	13,500.00	1,500.00	12.50%
010-531-50100-50106	Health Insurance			68,000.00	29,042.02	45,500.00	53,000.00	(15,000.00)	-22.06%
010-531-50100-50107	Christmas Bonus			1,250.00	1,407.69	1,250.00	2,500.00	1,250.00	100.00%
010-531-50100-50108	Unemployment			-	-				
Personnel Services	Personnel Services	-	-	522,750.00	229,035.09	343,850.00	399,000.00	(123,750.00)	-23.67%
<u>Materials and Supplies</u>	<u>Materials and Supplies</u>								
010-531-50300-50170	Physicals			-	-	-	-	-	0.00%
010-531-50300-50210	Office Supplies			500.00	-	250.00	250.00	(250.00)	-50.00%
010-531-50300-50211	Postage			-	-	-	-	-	0.00%
010-531-50300-50218	Tires			-	-	-	-	-	0.00%
010-531-50300-50219	Gas & Oil			30,000.00	11,174.74	30,000.00	30,000.00	-	0.00%
010-531-50300-50231	Materials and Supplies			10,000.00	7,857.67	9,000.00	9,000.00	(1,000.00)	-10.00%
010-531-50300-50232	Tools			7,500.00	5,542.64	5,500.00	5,500.00	(2,000.00)	-26.67%
010-531-50300-50234	Gravel & Stone			3,000.00	-	1,500.00	1,500.00	(1,500.00)	-50.00%
010-531-50300-50235	Asphalt			3,000.00	-	1,500.00	1,500.00	(1,500.00)	-50.00%
010-531-50300-50271	Health Supplies			1,000.00	502.66	500.00	500.00	(500.00)	-50.00%
Materials and Supplies	Materials and Supplies			55,000.00	25,077.71	48,250.00	48,250.00	(6,750.00)	-12.27%
<u>Other Services</u>	<u>Other Services</u>								
010-531-50400-50244	Janitorial Supplies			500.00	179.06	250.00	250.00	(250.00)	-50.00%
010-531-50400-50314	Dues & Licenses			-	-			-	0.00%
010-531-50400-50315	Travel			1,000.00	72.01	1,000.00	1,000.00	-	0.00%
010-531-50400-50316	Training			1,000.00	85.68	1,000.00	1,000.00	-	0.00%
010-531-50400-50317	Vehicle Repairs			10,000.00	2,849.27	8,000.00	6,000.00	(4,000.00)	-40.00%
010-531-50400-50320	Electricity			-	-			-	0.00%
010-531-50400-50321	Telephone			1,500.00	158.76	1,500.00	1,000.00	(500.00)	-33.33%
010-531-50400-50322	Traffic Signals -Electricity			4,000.00	3,157.37	6,400.00	6,400.00	2,400.00	60.00%
010-531-50400-50325	Natural Gas			-	-	-	-	-	0.00%
010-531-50400-50326	Equipment Main.			10,000.00	6,467.87	9,000.00	9,000.00	(1,000.00)	-10.00%

Account Number	Item	FY 2023 Approved	FY 2024 Approved	FY 24-25 Approved	6-Month Spending	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
010-531-50400-50327	Leases & Contracts			-	-	-	-	-	0.00%
010-531-50400-50328	Building Main.			7,500.00	5,377.77	5,500.00	10,000.00	2,500.00	33.33%
010-531-50400-50329	Grounds Main			16,000.00	2,897.54	17,000.00	20,000.00	4,000.00	25.00%
010-531-50400-50330	Recycling			-	-	-	-	-	0.00%
010-531-50400-50336	Cell Phones			1,250.00	442.88	1,250.00	1,000.00	(250.00)	-20.00%
010-531-50400-50337	Radio Main.			-	-	-	-	-	0.00%
010-531-50400-50341	Uniforms			6,000.00	2,831.15	6,000.00	5,000.00	(1,000.00)	-16.67%
010-531-50400-50350	Meals			750.00	60.56	1,000.00	250.00	(500.00)	-66.67%
010-531-50400-50361	Advertising			250.00	-	250.00	250.00	-	0.00%
010-531-50400-50373	Tort/Liability			5,000.00	4,307.50		-	(5,000.00)	-100.00%
010-531-50400-50374	Property Ins.			1,000.00	-		-	(1,000.00)	-100.00%
010-531-50400-50375	Vehicle Insurance			3,000.00	2,440.50		-	(3,000.00)	-100.00%
010-531-50400-50376	Computer Services			1,250.00	-	1,250.00	1,250.00	-	0.00%
010-531-50400-50380	Penalty			-	-	-	-	-	0.00%
010-531-50400-50389	Grant Match			4,000.00	1,685.36	2,000.00	2,000.00	(2,000.00)	-50.00%
010-531-50400-50399	Miscellaneous Expense			-	-	-	-	-	0.00%
010-531-50400-50410	Electricity			-	-	-	-	-	0.00%
010-531-50400-50412	Electricity-Christmas Lights			1,000.00	410.05	1,000.00	1,000.00	-	0.00%
010-531-50400-50413	Electricity-Street Lights			45,000.00	33,844.32	68,000.00	68,000.00	23,000.00	51.11%
010-531-50400-50881	Building & Fixed Assets			-	-	-	-	-	
010-531-50400-50882	Furniture & Fixtures			-	-	-	-	-	
Other Services	Other Services			120,000.00	67,267.65	130,400.00	133,400.00	13,400.00	11.17%
Capital Outlay	Capital Outlay								
010-531-50500-50884	Capital-Vehicle			-	-			-	0.00%
010-531-50500-50885	Capital-Equipment			40,750.00	40,493.67			(40,750.00)	-100.00%
010-531-50500-50886	Capital-Miscellaneous			-	-			-	
010-531-50500-50898	C-Funds Paving *			400,000.00	-	750,000.00	750,000.00	350,000.00	87.50%
Capital	Capital			440,750.00	40,493.67	750,000.00	750,000.00	309,250.00	70.16%
Total Streets & Facilities	Total Streets & Facilities			1,138,500.00	361,874.12	1,272,500.00	1,330,650.00	192,150.00	16.88%

*C-Funds were located in a separate line item in FY 25

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

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
Personnel Services	Personnel Services								
010-540-50100-50100	Salaries Wages	442,601.96	453,400.00	530,000.00	258,597.68	546,000.00	530,000.00	-	0.00%
010-540-50100-50102	Overtime	10,000.00	15,000.00	8,500.00	11,187.32	10,000.00	10,000.00	1,500.00	17.65%
010-540-50100-50103	Retirement	84,038.80	95,069.00	110,500.00	54,527.54	113,000.00	110,000.00	(500.00)	-0.45%
010-540-50100-50104	FICA	33,859.05	34,685.00	40,500.00	20,381.20	41,750.00	40,750.00	250.00	0.62%
010-540-50100-50105	Workers Comp.	17,925.38	18,363.00	20,500.00	10,195.75	21,000.00	20,500.00	-	0.00%
010-540-50100-50106	Health Insurance	76,376.88	81,017.00	84,000.00	27,099.80	79,250.00	77,590.00	(6,410.00)	-7.63%
010-540-50100-50107	Christmas Bonus	2,000.00	1,500.00	1,500.00	1,624.25	1,750.00	3,500.00	2,000.00	133.33%
010-540-50100-50108	Unemployment				-				
010-540-50100-50100	Physicals			1,000.00	-			(1,000.00)	-100.00%
Personal Services	Personal Services	666,802.07	699,034.00	796,500.00	383,613.54	812,750.00	792,340.00	(4,160.00)	-0.52%
Materials and Supplies	Materials and Supplies								
010-540-50300-50110	Volunteer Fireman	12,000.00	8,000.00	10,000.00	-	10,000.00		(10,000.00)	-100.00%
010-540-50300-50210	Office Supplies	4,000.00	5,000.00	2,000.00	1,105.61	3,000.00	1,500.00	(500.00)	-25.00%
010-540-50300-50211	Postage	50.00	50.00	50.00	-	50.00	50.00	-	0.00%
010-540-50300-50218	Tires (Merged with Vehicle Repairs)	4,000.00	6,000.00	-	-	-	-	-	0.00%
010-540-50300-50219	Gas & Oil	12,000.00	20,000.00	26,000.00	9,402.41	26,000.00	13,000.00	(13,000.00)	-50.00%
010-540-50300-50231	Materials and Supplies	1,000.00	1,000.00	1,000.00	274.17	1,000.00	500.00	(500.00)	-50.00%
010-540-50300-50244	Janitorial Supplies	2,000.00	3,000.00	3,000.00	2,538.64	5,000.00	1,800.00	(1,200.00)	-40.00%
010-540-50300-50271	Health Supplies & Resources	8,000.00	12,000.00	12,000.00	9,094.95	18,000.00	12,000.00	-	0.00%
Materials & Supplies	Materials & Supplies	43,050.00	55,050.00	54,050.00	22,415.78	63,050.00	28,850.00	(25,200.00)	-46.62%
Other Services	Other Services								
010-540-50400-50314	Dues & Licenses	8,000.00	8,000.00	11,400.00	11,433.25	12,000.00	12,000.00	600.00	5.26%
010-540-50400-50315	Travel	3,000.00	3,000.00	5,000.00	715.59	5,000.00	1,500.00	(3,500.00)	-70.00%
010-540-50400-50316	Training	6,000.00	7,500.00	7,500.00	2,758.78	7,500.00	3,000.00	(4,500.00)	-60.00%
010-540-50400-50317	Vehicle Repairs and Tires	10,000.00	10,000.00	22,000.00	15,089.91	25,000.00	18,000.00	(4,000.00)	-18.18%
010-540-50400-50318	Fire Prevention	3,000.00	3,000.00	3,000.00	1,437.17	3,000.00	2,000.00	(1,000.00)	-33.33%
010-540-50400-50320	Electricity	7,000.00	7,000.00	10,000.00	5,290.30	10,000.00	10,000.00	-	0.00%
010-540-50400-50321	Telephone	1,000.00	1,500.00	1,500.00	1,209.88	1,500.00	2,000.00	500.00	33.33%
010-540-50400-50325	Natural Gas	1,000.00	1,000.00	1,000.00	148.99	1,000.00	2,000.00	1,000.00	100.00%
010-540-50400-50326	Equipment Main.	10,000.00	10,000.00	20,000.00	7,901.03	25,000.00	15,000.00	(5,000.00)	-25.00%
010-540-50400-50327	Leases & Contracts	-	-	-	-	-	-	-	0.00%
010-540-50400-50328	Building Main.	8,000.00	8,000.00	15,000.00	8,244.29	15,000.00	5,000.00	(10,000.00)	-66.67%
010-540-50400-50329	Grounds Main	250.00	350.00	350.00	328.79	250.00	250.00	(100.00)	-28.57%

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
010-540-50400-50336	Cell Phones	3,100.00	3,100.00	4,000.00	3,134.72	5,000.00	5,000.00	1,000.00	25.00%
010-540-50400-50337	Radio Main.	6,700.00	8,000.00	10,000.00	2,950.00	15,000.00	8,000.00	(2,000.00)	-20.00%
010-540-50400-50341	Uniforms	7,500.00	8,500.00	10,000.00	5,659.86	15,000.00	10,000.00	-	0.00%
010-540-50400-50350	Meals			2,000.00	427.15	3,000.00	1,500.00	(500.00)	-25.00%
010-540-50400-50361	Advertising	300.00	300.00	500.00	500.00	500.00	500.00	-	0.00%
010-540-50400-50373	Tort/Liability	6,000.00	5,000.00	7,500.00	7,179.00	7,500.00		(7,500.00)	-100.00%
010-540-50400-50374	Property Ins.	2,500.00	2,500.00	3,200.00	3,296.00	3,200.00		(3,200.00)	-100.00%
010-540-50400-50375	Vehicle Insurance	8,000.00	9,000.00	10,300.00	9,556.50	10,300.00		(10,300.00)	-100.00%
010-540-50400-50380	Penalty				-	-	-	-	0.00%
010-540-50400-50376	Computer Services				-	-	-	-	0.00%
010-540-50400-50370	Copier Lease/Charges			1,000.00	-	-	-	(1,000.00)	-100.00%
010-540-50400-50389	Grant Match	10,000.00	5,000.00	10,000.00	-	15,000.00	10,000.00	-	0.00%
010-540-50400-50946	Emergency Recovery				-	-	-	-	0.00%
Other Services	Other Services	101,350.00	100,750.00	155,250.00	87,261.21	179,750.00	105,750.00	(48,500.00)	-31.24%
Capital Outlay	Capital Outlay								
010-540-50500-50884	Capital-Vehicle	-		200,000.00	-		200,000.00	-	0.00%
010-540-50500-50884	Capital-Equipment	11,000.00		50,000.00	47,716.96	30,000.00		(50,000.00)	-100.00%
010-540-50500-50884	Capital-Miscellaneous	-			-	25,000.00			0.00%
010-540-50500-50884	Capital- Facility	4,000.00			-	26,000.00			0.00%
Capital	Capital	15,000.00	-	250,000.00	47,716.96	81,000.00	200,000.00	(50,000.00)	-20.00%
Total Fire	Total Fire	826,202.07	854,834.00	1,255,800.00	541,007.49	1,136,550.00	1,126,940.00	(127,860.00)	-10.18%

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

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
010-550-50100-50100	Salaries Wages	178,720.21	195,800.00	260,000.00	134,764.99	284,500.00	237,000.00	(23,000.00)	-8.85%
010-550-50100-50102	Overtime	-	2,500.00	1,000.00	1,349.41	1,000.00	1,000.00	-	0.00%
010-550-50100-50103	Retirement	29,596.07	25,918.00	40,500.00	21,307.15	48,500.00	39,500.00	(1,000.00)	-2.47%
010-550-50100-50104	FICA	13,672.10	14,979.00	20,500.00	10,449.79	22,000.00	18,250.00	(2,250.00)	-10.98%
010-550-50100-50105	Workers Comp.	4,056.95	4,445.00	6,000.00	2,958.47	7,550.00	5,500.00	(500.00)	-8.33%
010-550-50100-50106	Health Insurance	28,232.88	17,606.00	25,000.00	10,425.54	27,000.00	20,500.00	(4,500.00)	-18.00%
010-550-50100-50107	Christmas Bonus	1,200.00	1,200.00	1,000.00	1,461.81	1,500.00	1,750.00	750.00	75.00%
010-550-50100-50108	Unemployment			-	-			-	0.00%
Personnel Services	Personnel Services	255,478.21	262,448.00	354,000.00	182,717.16	392,050.00	323,500.00	(30,500.00)	-8.62%
Materials and Supplies	Materials and Supplies								
010-550-50300-50210	Office Supplies	400.00	400.00	250.00	964.28	1,200.00	250.00	-	0.00%
010-550-50300-50211	Postage	50.00	50.00	-	-	-	-	-	0.00%
010-550-50300-50218	Tires (Merged with Vehicle Repairs)	400.00	800.00	-	-	-	-	-	0.00%
010-550-50300-50219	Gas & Oil	3,000.00	4,500.00	4,000.00	1,011.34	4,000.00	4,000.00	-	0.00%
010-550-50300-50231	Materials and Supplies	1,500.00	1,500.00	2,000.00	3,187.48	3,500.00	2,000.00	-	0.00%
010-550-50300-50234	Gravel & Stone	1,000.00	1,000.00	-	-	-	-	-	0.00%
010-550-50300-50248	Credit Card Service Charges	300.00	300.00	-	-	-	-	-	0.00%
010-550-50300-50271	Health Supplies	200.00	200.00	-	30.00	-	-	-	
Material and Supplies	Material and Supplies	6,850.00	8,750.00	6,250.00	5,193.10	8,700.00	6,250.00	-	0.00%
Other Services	Other Services								
010-550-50400-50172	Surety Bonds	135.00	135.00	150.00	-	-	150.00	-	0.00%
010-550-50400-50244	Janitorial Services & Supplies	1,200.00	1,200.00	750.00	488.39	1,000.00	500.00	(250.00)	-33.33%
010-550-50400-50314	Dues & Licenses	2,500.00	3,500.00	2,000.00	1,245.28	3,500.00	3,000.00	1,000.00	50.00%
010-550-50400-50315	Travel	6,500.00	6,000.00	1,000.00	534.91	4,500.00	1,000.00	-	0.00%
010-550-50400-50316	Training	400.00	500.00	500.00	-	4,500.00	1,000.00	500.00	100.00%
010-550-50400-50317	Vehicle Repairs and Tires	500.00	500.00	500.00	261.30	1,000.00	500.00	-	0.00%
010-550-50400-50320	Electricity	-	-	-	-	-	-	-	0.00%
010-550-50400-50321	Telephone	700.00	900.00	1,000.00	1,031.03	2,000.00	1,750.00	750.00	75.00%
010-550-50400-50325	Natural Gas	4,500.00	4,500.00	2,500.00	423.56	3,000.00	5,000.00	2,500.00	100.00%
010-550-50400-50326	Equipment Main.	1,500.00	1,500.00	1,000.00	965.77	2,000.00	1,000.00	-	0.00%
010-550-50400-50327	Lease and Service Contracts	-	-	2,500.00	-	7,000.00	7,000.00	4,500.00	180.00%
010-550-50400-50328	Building Main.	4,000.00	4,000.00	2,000.00	5,304.88	9,500.00	4,000.00	2,000.00	100.00%
010-550-50400-50329	Grounds Main	8,000.00	10,000.00	5,000.00	6,087.78	20,000.00	8,000.00	3,000.00	60.00%

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
010-550-50400-50336	Cell Phones	700.00	700.00	500.00	362.93	2,600.00	1,000.00	500.00	100.00%
010-550-50400-50339	Oconee County Rec. Funds	50,000.00	50,000.00	50,000.00	19,103.99	50,000.00	50,000.00	-	0.00%
010-550-50400-50349	Game Officials	22,250.00	28,000.00	30,000.00	9,445.00	68,000.00	50,000.00	20,000.00	66.67%
010-550-50400-50350	Meals			-	-			-	0.00%
010-550-50400-50352	Senior Citizens	-		-	-	1,000.00	-	-	
010-550-50400-50361	Advertising	200.00	200.00	250.00	-	500.00	250.00	-	0.00%
010-550-50400-50362	Sponsor Banner	400.00	400.00	1,000.00	1,402.38	2,000.00	1,000.00	-	0.00%
010-550-50400-50373	Tort/Liability	1,900.00	1,900.00	2,700.00	2,140.00	2,500.00		(2,700.00)	-100.00%
010-550-50400-50374	Property Ins.	6,200.00	6,500.00	8,100.00	9,420.50	10,000.00		(8,100.00)	-100.00%
010-550-50400-50375	Vehicle Insurance	1,500.00	1,600.00	1,600.00	1,196.00	1,600.00		(1,600.00)	-100.00%
010-550-50400-50376	Computer Services	1,000.00	1,000.00	1,000.00	148.45	2,500.00	1,000.00	-	0.00%
010-550-50400-50380	Penalty			-	-	-	-	-	0.00%
010-550-50400-50381	Refund Issued			-	751.00			-	0.00%
010-550-50400-50388	Special Events			-	-	3,000.00	3,000.00	3,000.00	
010-550-50400-50389	Grant			5,000.00	-	10,000.00	10,000.00	5,000.00	100.00%
010-550-50400-50399	Miscellaneous Expense			250.00	284.03	250.00	250.00	-	0.00%
010-550-50400-50414	Electricity-Ballfields	17,000.00	17,000.00	18,000.00	9,240.12	20,000.00	18,500.00	500.00	2.78%
010-550-50400-50415	Electricity-Tennis ct.	1,500.00	1,000.00	750.00	470.94	900.00	800.00	800.00	106.67%
010-550-50400-50416	Electricity- Gym	9,000.00	9,000.00	7,000.00	5,774.88	12,000.00	11,000.00	4,000.00	57.14%
010-550-50400-50881	Building & Fixed Assets			-	-	-	-	-	0.00%
010-550-50400-50882	Furniture & Fixtures			-	-	-	-	-	0.00%
010-550-50400-50883	Sports Equipment	30,000.00	30,000.00	10,000.00	7,649.55	15,000.00	12,000.00	2,000.00	20.00%
010-550-50400-50884	Capital- Vehicle			-	-	-	-	-	0.00%
010-550-50400-50885	Capital- Equipment	12,000.00	-	-	-	-	-	-	0.00%
010-550-50400-50887	Uniforms Sports	35,000.00	35,000.00	35,000.00	29,066.93	45,000.00	35,000.00	-	0.00%
010-550-50400-50888	Insurance-Sports	6,000.00	6,000.00	-	150.00	2,000.00	150.00	150.00	
010-550-50400-xxxx	Concessions					8,000.00	8,000.00	8,000.00	
Other Services Total	Other Services Total	224,585.00	221,035.00	190,050.00	112,949.60	314,850.00	234,850.00	44,800.00	23.57%
Capital Outlay	Capital Outlay								
010-550-50500-50885	Capital - Equipment			30,000.00	25,849.36			(30,000.00)	-100.00%
010-550-50500-50945	Chicopee Ballfield		-	-	-	-	-	-	
Capital	Capital	-	-	30,000.00	25,849.36	-	-	(30,000.00)	-100.00%
Total Parks & Recreation	Total Parks & Recreation	486,913.21	492,233.00	580,300.00	326,709.22	715,600.00	564,600.00	(15,700.00)	-2.71%

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

Account Number	Item	FY 2023 Actual	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
010-555-50100-50101	Contract Labor	5,580.00	5,000.00	5,000.00	-	-	(5,000.00)	-100.00%
010-555-50300-50244	Janitorial Supplies	-	350.00	250.00	250.00	250.00	-	0.00%
010-555-50400-50320	Electricity	5,745.71	4,000.00	5,000.00	5,000.00	5,000.00	-	0.00%
010-555-50400-50325	Natural Gas	1,244.28	1,100.00	1,000.00	1,000.00	1,000.00	-	0.00%
010-555-50400-50328	Building Maintenance	280.32	1,000.00	3,500.00	2,000.00	2,000.00	(1,500.00)	-42.86%
010-555-50400-50329	Grounds Maintenance	-	300.00	1,000.00	500.00	500.00	(500.00)	-50.00%
010-555-50400-50374	Property Insurance	966.00	1,000.00	2,000.00	-	-	(2,000.00)	-100.00%
010-555-50400-50399	Miscellaneous	250.00	125.00	250.00	250.00	250.00	-	0.00%
Depot	Total Depot	14,066.31	12,875.00	18,000.00	9,000.00	9,000.00	(9,000.00)	-50.00%

Walhalla, South Carolina
17 POOL (551)
2025-2026 Budget

Account Number	Item	FY 2023 Actual	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
Accounting Code	Item							
017-551-50300-50231	Materials & Supplies	-	-	2,500.00	2,000.00	2,000.00	(500.00)	-20.00%
017-551-50300-50391	Pool Chemicals		-				-	0.00%
017-551-50400-50314	Dues & Licenses	250.00	300.00	250.00	250.00	250.00	-	0.00%
017-551-50400-50320	Electricity	4,732.09	6,200.00	5,000.00	5,000.00	5,000.00	-	0.00%
017-551-50400-50321	Telephone	956.23	800.00	1,000.00	1,000.00	1,000.00	-	0.00%
017-551-50400-50328	Building Maintenance	66.43	500.00	750.00	750.00	750.00	-	0.00%
017-551-50400-50373	Tort Liability	2,992.50	3,300.00	3,000.00	-	-	(3,000.00)	-100.00%
017-551-50400-50374	Property Insurance	1,323.00	1,400.00	2,000.00	-	-	(2,000.00)	-100.00%
Total Pool		10,320.25	12,500.00	14,500.00	9,000.00	9,000.00	(5,500.00)	-37.93%

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

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
	Personnel Services								
010-556-50100-50100	Salaries/Wages			52,000.00	24,077.25	54,000.00	52,000.00	-	0.00%
010-556-50100-50101	Contract Labor	23,000.00	23,000.00	-	-			-	0.00%
010-556-50100-50102	Overtime			2,000.00	-	2,000.00	2,000.00	-	0.00%
010-556-50100-50103	Retirement			11,050.00	5,113.99	11,500.00	11,050.00	-	0.00%
010-556-50100-50104	FICA			4,000.00	1,840.98	4,050.00	4,000.00	-	0.00%
010-556-50100-50105	Workers Comp.			3,000.00	1,295.38	3,000.00	2,700.00	(300.00)	-10.00%
010-556-50100-50106	Health Insurance			6,400.00	2,440.02	6,400.00	6,651.00	251.00	3.92%
010-556-50100-50107	Christmas Bonus			125.00	-	125.00	250.00	125.00	0.00%
010-556-50100-50113	Outside Event Pay			-	249.30				
	Personnel Services Total	23,000.00	23,000.00	78,575.00	35,016.92	81,075.00	78,651.00	76.00	0.10%
	Materials & Supplies								
010-556-50300-50210	Office Supplies			8,000.00	146.63	5,000.00	4,250.00	(3,750.00)	-46.88%
010-556-50300-50219	Gasoline & Oil	200.00	200.00	4,000.00	4.38	4,000.00	1,800.00	(2,200.00)	-55.00%
010-556-50300-50231	Materials & Supplies	3,000.00	3,000.00	4,000.00	22,990.76	3,000.00	3,000.00	(1,000.00)	-25.00%
010-556-50300-50233	Promotions - Tunnel			-	-	-	225.00	225.00	0.00%
010-556-50300-50244	Janitorial Services & Supplies	2,000.00	2,000.00	3,500.00	2,418.32	4,000.00	4,000.00	500.00	14.29%
	Total Materials & Supplies	5,200.00	5,200.00	19,500.00	25,560.09	16,000.00	13,275.00	(6,225.00)	-31.92%
	Other Services								
010-556-50400-50317	Vehicle Repairs and Tires			1,500.00	171.16	1,000.00	750.00	(750.00)	-50.00%
010-556-50400-50320	Electricity	800.00	800.00	800.00	452.13	800.00	800.00	-	0.00%
010-556-50400-50328	Building Maintenance			250.00	18.00	250.00	250.00	-	0.00%
010-556-50400-50329	Grounds Maintenance			2,000.00	-	2,000.00	2,000.00	-	0.00%
010-556-50400-50336	Cell Phones			1,200.00	-	1,200.00	1,000.00	(200.00)	-16.67%
010-556-50400-50341	Uniforms			1,000.00	652.69	1,000.00	1,000.00	-	0.00%
010-556-50400-50361	Advertising			2,500.00	-	2,000.00	1,000.00	(1,500.00)	-60.00%
010-556-50400-50373	Tort Liability Insurance			6,000.00	2,841.00	5,000.00	-	(6,000.00)	-100.00%
010-556-50400-50374	Property Insurance	100.00	100.00	125.00	292.50	600.00	-	(125.00)	-100.00%
010-556-50400-50375	Vehicle Insurance			1,000.00	-	1,000.00	-	(1,000.00)	-100.00%
010-556-50400-50376	Computer Service			500.00	-	500.00	250.00	(250.00)	-50.00%

010-556-50400-50381	Refund Issued			-	135.00	-	-	-	0.00%
010-556-50400-50399	Miscellaneous Expenses			1,000.00	2,504.00	1,000.00	1,000.00	-	0.00%
010-556-50400-50938	Tunnel Grant Expenses	953,700.00	821,334.00	120,306.65	11,887.70	-	-	(120,306.65)	-100.00%
	Other Services Total	954,600.00	822,234.00	138,181.65	18,954.18	16,350.00	8,050.00	(130,131.65)	-94.17%
010-556-50500-50886	Capital - Miscellaneous			2,000.00	-			(2,000.00)	-100.00%
	Total Capital Outlay			2,000.00	-	-	-	(2,000.00)	-100.00%
Total Stumphouse Mountain Park		982,800.00	850,434.00	238,256.65	79,531.19	113,425.00	99,976.00	(136,280.65)	-57.20%

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

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
Personnel Services	Personnel Services							
010-558-50100-50100	Salaries Wages	49,828.32	47,200.00	62,000.00	64,000.00	59,000.00	(3,000.00)	(0.05)
010-558-50100-50102	Overtime	-	-	-	-	-	-	-
010-558-50100-50103	Retirement	7,443.57	5,791.00	7,500.00	7,800.00	7,500.00	-	-
010-558-50100-50104	FICA	3,633.78	3,611.00	4,540.00	4,700.00	4,550.00	10.00	0.00
010-558-50100-50105	Workers Comp.	283.62	267.00	500.00	350.00	350.00	(150.00)	(0.30)
010-558-50100-50106	Health Insurance	7,228.30	5,869.00	6,360.00	5,950.00	6,651.00	291.00	0.05
010-558-50100-50107	Christmas Bonus	135.35	50.00	100.00	150.00	200.00	100.00	-
010-558-50100-50108	Unemployment	-						
010-558-50100-50169	Jury Pay							
Personnel Services	Personnel Services	68,552.94	62,788.00	81,000.00	82,950.00	78,251.00	(2,749.00)	(0.03)
Materials and Supplies	Materials and Supplies							
010-558-50300-50210	Office Supplies	5,890.96	4,500.00	3,000.00	2,000.00	2,000.00	(2,500.00)	(0.83)
010-558-50300-50315	Travel	-	500.00	250.00	500.00	400.00	(100.00)	(0.40)
010-558-50300-50316	Training	-	500.00	250.00	500.00	500.00	-	-
010-558-50300-50327	Leases and Contracts	3,653.00	3,700.00	8,000.00	8,000.00	5,000.00	1,300.00	0.16
010-558-50300-50	Restitution Paid	436.00	500.00	500.00	500.00	500.00	-	-
Material and Supplies	Material and Supplies	9,979.96	9,700.00	12,000.00	11,500.00	8,400.00	(1,300.00)	(0.11)
Total Court	Total Court	78,532.90	72,488.00	93,000.00	94,450.00	86,651.00	(4,049.00)	(0.04)

**Walhalla, South Carolina
CAPITAL IMPROVEMENT FUND
2025-2026 Budget**

Account Number	Item	FY 22 Approved	FY 2023 Approved	FY 2024 Approved	FY 2025 Approved	FY 2026 Request	FY 2026 Recommended	FY 2026 Adopted
	Initial Fund Designation		200,000.00					
	Contribution		80,000.00	25,000.00	100,000.00	100,000.00	100,000.00	
040-412-41200-40053	Sale of Surplus Property			20,000.00	50,000.00	150,000.00	150,000.00	
040-412-41200-40053	Misc/Insurance							
	Total Contributions to Fund		280,000.00	45,000.00	150,000.00	250,000.00	250,000.00	-
	Capital -General- Other		-		150,000.00	250,000.00	250,000.00	
	Capital-General-Police		-	-				
	Capital-General-Tunnel		-	-				
	Capital- General- PW		-	13,000.00			8,000.00	
	Capital- General- Fire		90,000.00	17,000.00				
	Capital -General- Rec		12,000.00					
	Capital- Utilities- Water			63,000.00				
	Capital- Utilities- Sewer							
	Total Capital		102,000.00	93,000.00	150,000.00	250,000.00	250,000.00	-
	FUND BALANCE TOTAL		178,000.00	61,178.45	61,178.45	61,178.45	61,178.45	61,178.45

**Walhalla, South Carolina
 RETIREE HEALTHCARE FUND
 2025-2026 Budget**

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