Annual Budget

Fiscal Year 2026–2027

City of Walhalla, South Carolina

Vision • Accountability • Love • Unity • Excellence • Stewardship

City of Walhalla

Fiscal Year 2026-2027

Annual Budget

TABLE OF CONTENTS

FINANCIAL STRUCTURE POLICY AND PROCESS

GENERAL FUND

OTHER FUNDS

ENTERPRISE FUND

APPENDICES

EXHIBITS

Walhalla City Council

Council Roles for 2026-2027:

Mayor – Tim Hall

Mayor Pro Tem – Councilman Josh Holliday

Public Utilities Committee: David Underwood (Chair), Josh Holliday, Jessie Bunning

Public Safety Committee (Police and Fire): Chris Grant (Chair), Sarai Melendez, David Underwood

Parks, Recreation and Tourism Committee: Jessie Bunning (Chair), Sarai Melendez, Chris Grant

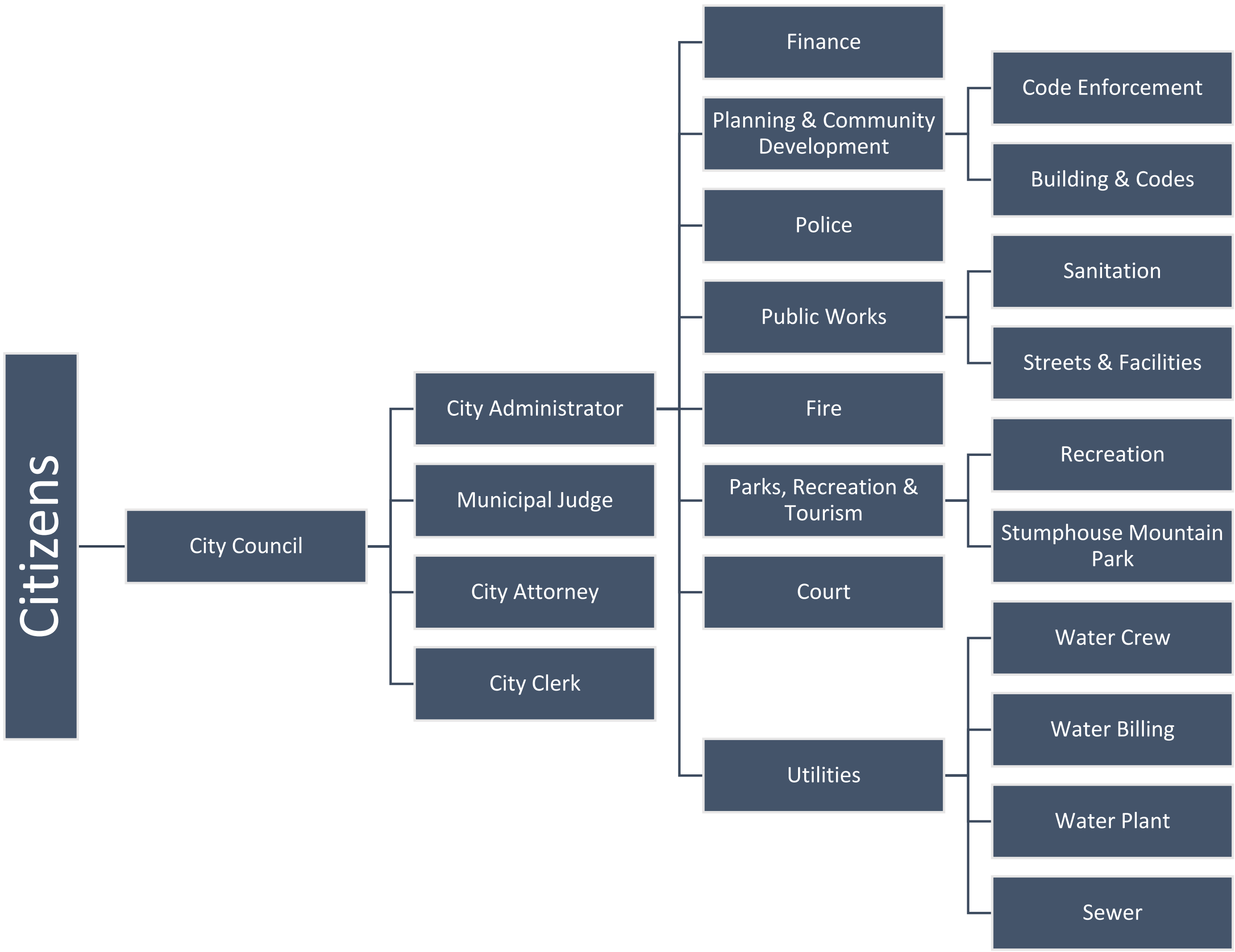
Public Works, Streets, Sanitation and Facilities Committee: Sarai Melendez (Chair), Jessie Bunning, Lynn McClain

Finance, Budgeting, Purchasing and Contracting Committee: Lynn McClain (Chair), Josh Holliday, David Underwood

Planning, Economic and Community Development Committee: Josh Holliday (Chair), Lynn McClain, Chris Grant

General Government and Personnel Committee: Chair: Mayor; all council members

ORGANIZATIONAL CHART



CITY MANAGEMENT

Celia Boyd Myers………………………………………………………………… City Administrator
Ed Halbig ……………………………………………………………………..…..City Clerk
Vacant ………………………………….……………………………………Finance Director
Chasity Miles ……………………………………….…………………..…… Business License, HTAX Manager
Aaron Alexander………………………………………………………………..… Police Chief
Terry Sanford…..…………………………………..………………..…… Fire Chief
Jeff Dover …………………………………………………………………..…. Fire Marshal
Russ Price …………………………………………….………………..….. Sanitation Director
John Galbreath……………………………………………..………..……. Streets & Facilities Director
Vacant ……………………………………….……………………..……. Parks & Tourism Director
Petey Ridley ……………………………………………………………..…….. Athletic Director
Zane Thompson ..………………………………..……………………..……… Acting Utilities Director
Tommy Crooks ……………………………………………………..………… Acting Water Plant Supervisor
Roberta Barton ………………………………………………..……… Municipal Judge
Stephanie Lovell ………………………………………………………..…… Clerk of Court
Michael Kozlarek …………………………………………..……..…… City Attorney

CITY ACCOMPLISHMENTS, FY25-26

Fiscal year 25-26 saw changes in leadership including Aaron Alexander as the new Police Chief and Petey Ridley as the new Athletic Director. Additionally, the City Clerk and Finance Director was separated into two positions to allow for dedicated focus to the unique responsibilities of each role. FY26-27 will see additional leadership changes including a new City Administrator and Finance Director. The City is near completion of several on-going projects. Several accomplishments include:

1. Clean Audit
2. Finishing the water line replacements and upgrades, funded through SCIIP
3. Finishing the sewer line upgrades, funded through SCIIP
4. New Community Center near completion and expected to open August 2026
5. New Police Station underway and expected to open December 2026
6. Began offering Business License and HTAX payments online
7. Completion of the Land Use and Zoning Code revisions
8. Converted utility billing software to Springbrook Cirrus
9. Restarted code enforcement will dedicated Code Enforcement Officer
10. Completed the combo concession stand and new restrooms at Sertoma Park & Fields
11. Acquired a new fire engine
12. Contracted with King Asphalt through joint bid with the City of Seneca for paving RFQ. Paving work to begin in July and be completed in 2026.
13. Completed Hurricane Helene related projects and reimbursement from FEMA and SCEMD over $400,000
14. Installation of pay gates at Stumphouse Mountain Park (Tunnel entrance) and iron ranger (Ross Mountain entrance)

15. Rebuilt all finished water pumps at water treatment plant
16. Near completion of the new City website, expected to be completed in 2026
17. Multiple Walhalla Recreation teams advancing to state championships
18. Review of all business license and hospitality tax accounts, bringing accounts into compliance
19. Designated a Trail Town by the SC Heritage Corridor
20. New Stumphouse Mountain Park trails map and new signage
21. Earned recognition as Top 20 Safest Cities in SC again
22. Earned recognition as a Tree City USA again
23. Contracted with HydroCorp for backflow and cross coordination program
24. Received Satisfactory on latest water treatment plant sanitary survey inspection
25. Received award of over $4 million of grants and appropriations, including $3 million from NRCS EWP for a streambank restoration project.

INCLUSIONS IN THIS BUDGET

1. A 2% cost of living increase across the board for all employees.
2. Employees who are celebrating a 5-year milestone will earn a 5% longevity raise.
3. Employees earning less than proposed minimum pay as presented in the 2025 Wage and Compensation study will receive an adjustment to the minimum.
4. Paving projects funded by C-Funds.
5. Maintain or upgrade water meters
6. Maintain or replace fire hydrants.
7. Increased funding for water plant maintenance including capital funds for a raw water pump.
8. While the FY27 budget does not include funding for Planning personnel, planning and zoning services provided by Appalachian Council of Governments (ACOG) is funded.

BUDGET MESSAGE

Honorable Mayor and Members of Council,

Please find within my recommendations for the City of Walhalla's FY26-27 municipal budget, including the General Fund, Enterprise Fund and Special Revenue Fund. I wish to thank each of you for your support during this process. Your guidance and shared priorities have served as the foundation of this budget. Additionally, I must thank my team for their support and on-going engagement. Without their hard work, adaptability and willingness to work together toward common goals, the development of this budget would have been far more difficult.

The budget is City Council's financial plan for the upcoming year. The presented budget is balanced and builds upon the "Back to Basics" approach adopted in previous years. The FY26-27 budget focuses on strengthening the City's foundation while strategically investing in the people, infrastructure and services that will shape Walhalla's future. It is the basis through which City staff will provide the projects and services established by City Council over the coming year.

The FY 2026-2027 budget prioritizes core municipal functions and essential services, with a particular focus on financial stewardship, infrastructure investment and service delivery improvements, while continuing to support the quality-of-life amenities that make Walhalla a special place to live, work and visit. These priorities reflect and reinforce the City's core values of Vision, Accountability, Love, Unity, Excellence, and Stewardship.

We recognize that our employees are our greatest assets. The City's operating budget includes a 2% raise for all employees; a longevity raise (5%) for all employees who are celebrating a 5-year milestone; and an adjustment for employees whose pay is less than the proposed minimum from the 2025 Wage and Compensation Study. These investments support employee retention, recruitment and organizational stability while ensuring the City remains competitive in an increasingly challenging labor market.

This budget does not recommend an increase in property tax millage for FY 2026-2027. However, it does include a 5% increase in sanitation rates, as well as adjustments to water volumetric rates and both sewer base and volumetric rates. These modifications are necessary to offset rising operational costs associated with inflation, increased material and equipment costs, regulatory requirements and the growing expense of providing reliable public services.

In 2025, departments that generate revenue were challenged to become self-sufficient within three years. I am pleased to report that significant progress has been made toward that objective, with many departments already substantially increasing their cost recovery.

The challenges facing local governments will continue to evolve in the coming years, but I remain confident that through thoughtful planning, fiscal responsibility and a shared commitment to service, the City of Walhalla will continue to meet those challenges and emerge stronger than ever.

Sincerely,

Celia B. Myers

Celia Myers, AICP
City Administrator

FY 2026-2027 OVERVIEW

REVENUES

General Fund	**$7,035,450**
Enterprise Fund	**$6,040,250**
Special Revenue Fund	**$3,500,000**
Hospitality Fund	*$525,000*
Community Center	*$950,000*
Police Station	*$2,025,000*
Total Revenues	**$16,575,700**

EXPENDITURES

General Fund	**$7,035,450**
Administration	*$826,550*
Police	*$1,398,200*
Sanitation	*$828,075*
Streets and Facilities	*$1,885,275*
Fire	*$943,500*
Parks and Recreation	*$521,250*
Court	*$91,000*
Depot	*$16,250*
Pool	*$10,500*
Stumphouse Mountain Park	*$96,850*
Retiree Healthcare	*$18,000*
Capital Improvement	*$400,000*
Enterprise Fund	**$6,040,250**
Water Crew	*$2,956,900*
Water Billing	*$370,850*
Water Plant	*$2,516,500*
Sewer	*$196,000*
Special Revenue Fund	**$3,500,000**
Community Center	*$950,000*
Police Station	*$2,025,000*
Hospitality	*$525,000*
Total Expenditures	**$16,575,700**

Financial Structure, Policy and Process

Rest of Page Left Blank Intentionally

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.

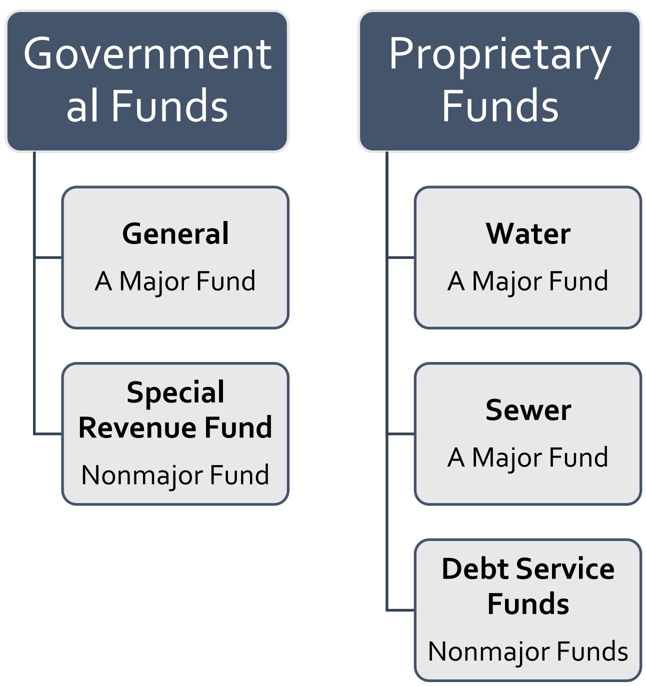
The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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.

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.

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 he total assessed value of property received form 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	$1,125,000
Recreation Revenues	$137,750
Park Revenues	$201,500
Fines and Fees	$72,000
Local Disbursement Option	$3,000
Miscellaneous/Sale of Capital	$364,350
C-Fund Appropriation	$1,300,000
Grants	$450,000
Transfers	$1,184,200
Total General Funds	**$7,035,450**
Water Sales/Tap Fees	$ 5,675,250
Telecommunications	$40,000
Sewer Fees	$325,000
Total Enterprise Funds	**$6,040,250**
Community Center	$950,000
Police Station	$2,025,000
Hospitality Fund	$525,000
Total Special Revenue Funds	**$3,500,000**

Exhibit 2: Detailed Budgeted Revenues for FY 2026-2027

General Fund	FY 23-24 Actual Revenues	FY 24-25 Budgeted Revenues	FY 25-26 Budgeted Revenues	FY 26-27 Projected Revenues
Property Taxes - Current	$ 651,026.68	$ 700,000.00	$ 764,000.00	$800,000.00
Property Taxes - Delinquent	$ 39,681.95	$ 30,000.00	$ 30,000.00	$ 30,000.00
Homestead Exemption Refund	$ 56,182.56	$ 55,000.00	$ 65,000.00	$ 62,000.00
Merchant's Inventory Refund	$ 9,040.96	$ 9,000.00	$ 8,600.00	$ 10,000.00
Vehicle Property Tax	$ 144,311.69	$ 140,000.00	$ 170,000.00	$ 190,000.00
Broker's Premium	$ 3,315.00	$ 10,000.00	$ -	$ -
Business License	$ 655,585.18	$ 550,000.00	$ 625,000.00	$ 660,000.00
Total Tax Income	**$ 1,559,144.02**	**$ 1,494,000.00**	**$ 1,662,600.00**	**$ 1,752,000.00**
Accommodations Tax Rebate	$ 8,687.06	$ 10,000.00	$ 10,000.00	$ 10,000.00
SC Tax Rebates	$ 101,432.12	$ 100,000.00	$ 102,000.00	$ 102,000.00
TNC Account	$ 125.00	$ -	$ 150.00	$ 150.00
Accommodations Tax	$ 6,156.88	$ 5,000.00	$ 5,000.00	$ 5,500.00
Total Accommodations	**$ 116,401.06**	**$ 115,000.00**	**$ 117,150.00**	**$ 117,650.00**
Oconee Fire Contract	**$ 550,000.00**	**$ 550,000.00**	**$ -**	**$ -**
Blue Ridge Electric	$ 4,676.26	$ 4,500.00	$ 5,000.00	$ 6,000.00
Duke Power	$ 209,881.88	$ 200,000.00	$ 225,000.00	$ 225,000.00
Fort Hill Natural Gas	$ 52,059.65	$ 65,000.00	$ 60,000.00	$ 60,000.00
SC Housing Authority	$ 8,199.27	$ 8,000.00	$ 10,000.00	$ 10,000.00
Bellsouth and AT&T Franchise	$ 1,733.20	$ 3,000.00	$ 3,000.00	$ 1,000.00
Northland Cable TV Franchise	$ 4,092.29	$ 5,000.00	$ 6,000.00	$ 6,000.00
Total Utility Revenue	**$ 280,642.55**	**$ 285,500.00**	**$ 309,000.00**	**$ 308,000.00**
Building Permits	$ 15,749.20	$ 5,000.00	$ 5,000.00	$ 10,000.00
Zoning Permits	$ 17,111.48	$ 10,000.00	$ 5,000.00	$ 10,000.00
Total Permit Revenue	**$ 32,860.68**	**$ 15,000.00**	**$ 10,000.00**	**$ 20,000.00**
Inside City Sanitation	$ 528,571.00	$ 515,000.00	$ 550,000.00	$ 600,000.00
Recycling Revenue	$ -	$ -	$ -	$ -
Outside City Sanitation	$ 377,096.00	$ 360,000.00	$ 450,000.00	$ 525,000.00
Total Sanitation Revenue	**$ 905,667.00**	**$ 875,000.00**	**$ 1,000,000.00**	**$ 1,125,000.00**
Out of City Fees	$ 25,325.00	$ 30,000.00	$ 20,000.00	$ 20,000.00
Sponsorships	$ 9,096.30	$ 25,000.00	$ 25,000.00	$ 25,000.00
Oconee County Rec Donations	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
Uniforms	$ 32,908.90	$ 50,000.00	$ 35,000.00	$ 35,000.00
Insurance Participants	$ 30.00	$ 100.00	$ 150.00	$ 150.00
In City Rec Fees	$ 4,505.00	$ 3,000.00	$ 3,000.00	$ 3,000.00
Tennis-Gym-Ball Rental	$ 245.00	$ 250.00	$ 250.00	$ 250.00
Sponsorship Banners	$ -	$ -	$ 2,000.00	$ 2,500.00
Fund Raisers Income/Late Fees	$ -	$ -	$ 10,000.00	$ 350.00
Tournament Admissions	$ -	$ -	$ 1,500.00	$ 1,500.00
Total Rec Fees	**$ 122,110.20**	**$ 158,350.00**	**$ 146,900.00**	**$ 137,750.00**

Tunnel Gate	$ 111,668.63	$ 150,000.00	$ 100,000.00	$ 120,000.00
Tunnel Shelter Rental	$ 800.00	$ 500.00	$ 500.00	$ 500.00
Stumphouse Park License	$ -	$ 15,000.00	$ 5,000.00	$ 5,000.00
Depot Rental	$ 33,784.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
Old St Johns	$ 200.00	$ 250.00	$ 250.00	$ 1,000.00
Special Event Fees	$ -	$ -	$ 25,000.00	$ 59,000.00
Total Park Revenue	**$ 146,452.63**	**$ 190,750.00**	**$ 155,750.00**	**$ 201,500.00**
Traffic Fines	$ 83,665.49	$ 80,000.00	$ 70,000.00	$ 70,000.00
Fine Assessments	$ (0.33)	$ -	$ -	$ -
Restitution	$ 5,437.50	$ -	$ -	$ -
SC Collection Cost (3%)	$ 1,636.83	$ 500.00	$ 2,000.00	$ 2,000.00
SRO Walhalla High & Middle	$ -	$ -	$ -	$ -
Total Fines & Fees	**$ 90,739.49**	**$ 80,500.00**	**$ 72,000.00**	**$ 72,000.00**
Local Option Disbursement	**$ 3,150.00**	**$ 3,000.00**	**$ 3,000.00**	**$ 3,000.00**
Emergency Service Recovery	$ 245.00	$ 3,500.00	$ -	$ -
Sale of Capital Assets	**$ -**	$ 618,000.00	$ 200,000.00	$ 200,000.00
Total Miscellaneous Income	**$ 3,500.00**	**$ 621,500.00**	**$ 200,000.00**	**$ 200,000.00**
Property Rental	$ 1,500.00	$ 4,200.00	$ 4,200.00	$ 4,200.00
Miscellaneous Income	$ 76,943.73	$ 3,000.00	$ 285,000.00	$ 150,000.00
Copy/Report Fees	$ 162.00	$ 100.00	$ 150.00	$ 150.00
Bond/Capital Lease Proceed	$ 350,000.28	$ -	$ -	$ -
Salary Reimbursements	$ 8,832.50	$ -	$ 10,000.00	$ 10,000.00
Total Miscellaneous Income	**$ 437,438.51**	**$ 7,300.00**	**$ 299,350.00**	**$ 164,350.00**
Grants	**$ 44,096.20**	**$ 350,000.00**	**$ 350,000.00**	**$ 450,000.00**
C-Funds	**$ -**	**$ 400,000.00**	**$ 750,000.00**	**$ 1,300,000.00**
Transfer from Enterprise Fund	$ 937,000.00	$ 550,000.00	$ 550,000.00	$ 584,200.00
Transfer from HTAX		$ 307,000.00	$ 500,000.00	$350,000.00
Transfer from Savings/CD	$ -	$ -	$ 250,000.00	$ 250,000.00
Total Transfers	**$ 937,000.00**	**$ 857,000.00**	**$ 1,300,000.00**	**$ 1,184,200.00**
Total General Fund Revenues	**$ 5,229,202.34**	**$ 6,002,900.00**	**$ 6,375,750.00**	**$ 7,035,450.00**

Enterprise Fund	FY 23-24 Actual Revenues	FY 24-25 Actual Revenues	FY 25-26 Budgeted Revenues	FY 26-27 Projected Revenues
Inside Water Sales	$ 515,350.48	$ 515,350.48	$ 900,000.00	$ 950,000.00
Water Tap Fees	$ 18,370.00	$ 18,370.00	$ 20,000.00	$ 15,000.00
Outside Water Sales	$ 3,839,593.89	$ 3,839,593.89	$ 3,850,000.00	$ 4,300,000.00
Outside Water Tap Fees	$ 25,700.00	$ 25,700.00	$ 30,000.00	$ 104,000.00
Fire Hydrant/Meters Used	$ 280.00	$ 280.00	$ 500.00	$ 250.00
Set Up Charges	$ 2,415.00	$ 2,415.00	$ 5,000.00	$ 5,000.00-
Service Charges	$ -	$ -	$ 1,000.00	$ 20,000
Water Penalties	$ 132,564.94	$ 132,564.94	$ 125,000.00	$ 150,000.00
Reconnect Fees	$ 63,595.00	$ 63,595.00	$ 55,000.00	$ 0.00
Fire Sprinklers	$ 6,014.50	$ 6,014.50	$ 6,000.00	$ 6,000.00
Grants	$ 1,655,827.00	$ 1,655,827.00	$ -	$ 125,000.00
Total Water Revenues	**$ 6,259,710.81**	**$ 6,259,710.81**	**$ 4,992,500.00**	**$ 5,675,250.00**
Telecommunications	**$ 32,906.00**	**$ 32,906.00**	**$ 35,000.00**	**$ 40,000.00**
Inside Sewer Fees	$ 194,807.18	$ 194,807.18	$ 175,000.00	$ 275,000.00
Outside Sewer Fees	$ 57,761.85	$ 57,761.85	$ 70,000.00	$ 45,000.00
West Union Sewer Fees	$ 5,045.60	$ 5,045.60	$ 5,000.00	$ -
Sewer Taps	$ -	$ -	$ 25,000.00	$ 5,000.00
Total Sewer Revenue	**$ 192,747.00**	**$ 192,747.00**	**$ 275,000.00**	**$ 325,000.00**
Total Enterprise Fund Revenues	**$ 6,485,363.81**	**$ 6,485,363.81**	**$ 5,302,500.00**	**$ 6,040,250.00**

Exhibit 3: Budgeted Revenue, All Sources

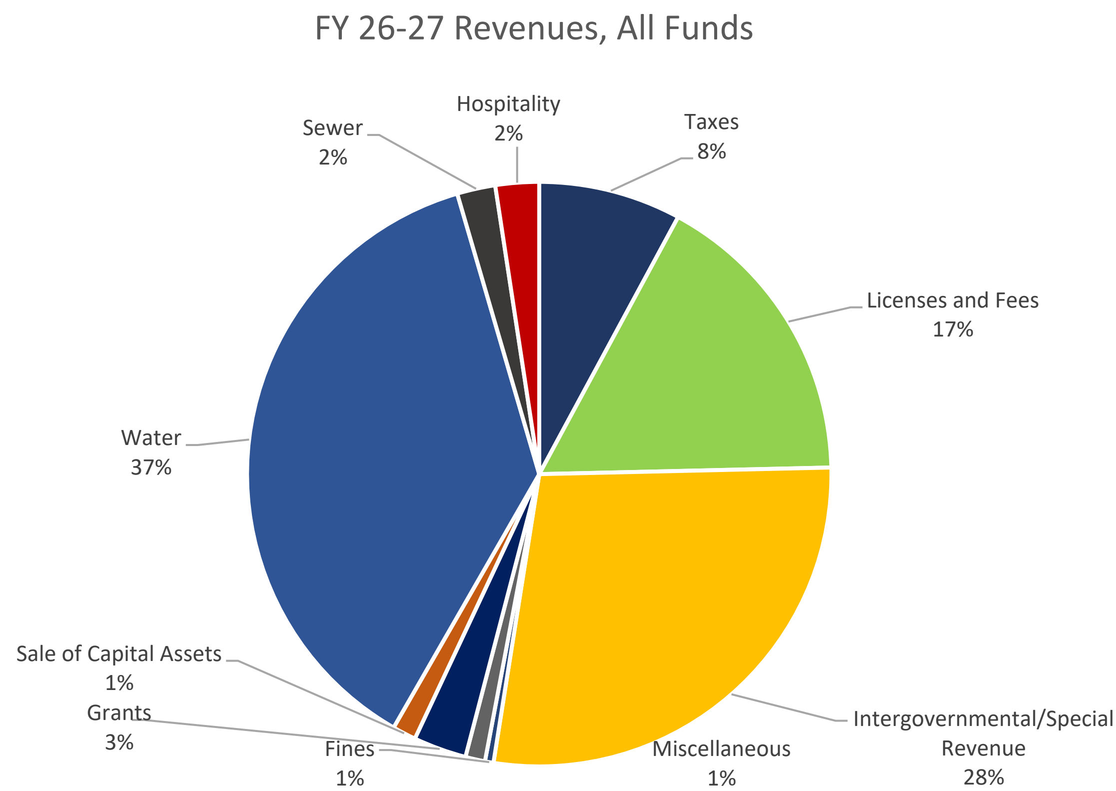


Exhibit 4: General Fund Revenues, By Type

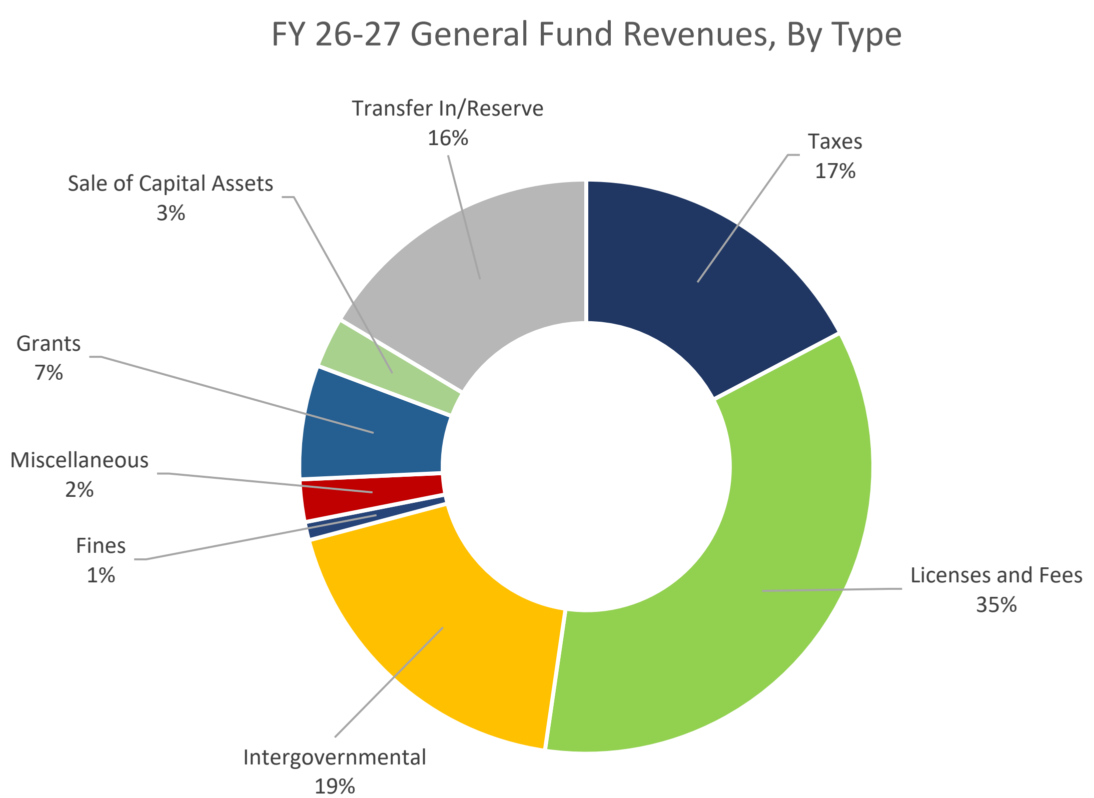


Exhibit 5: Enterprise Fund Revenues, By Type

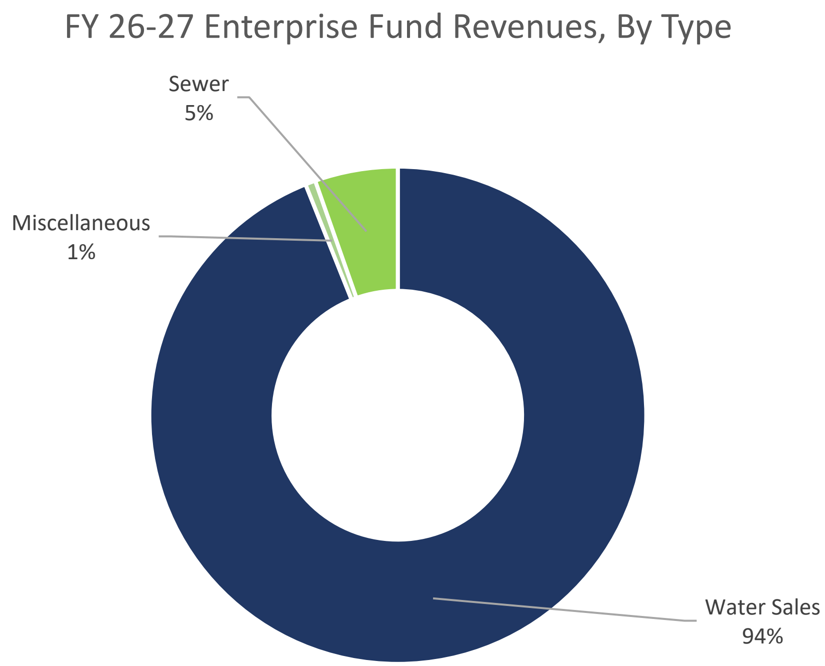
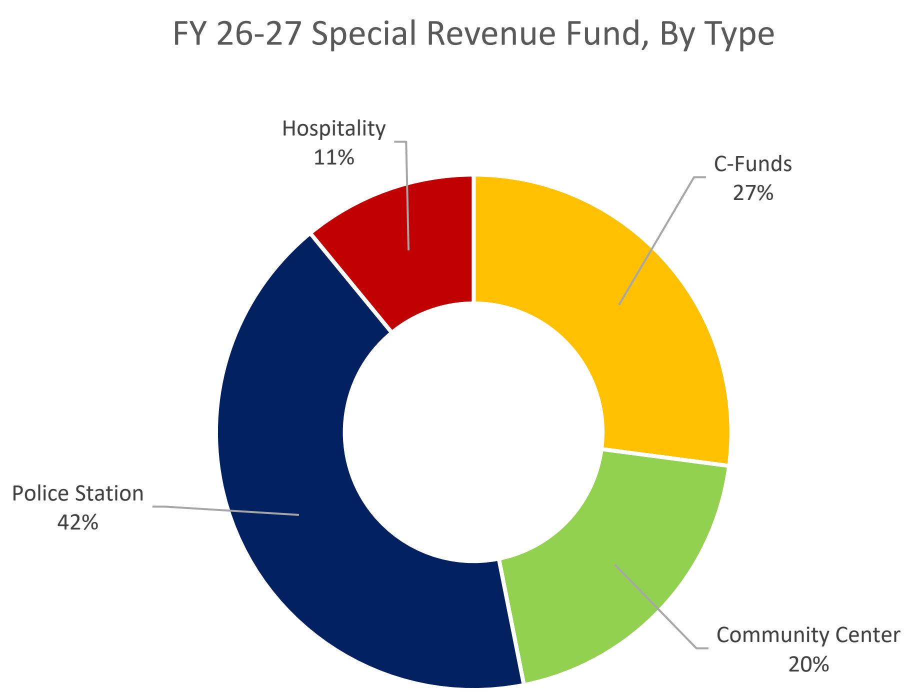
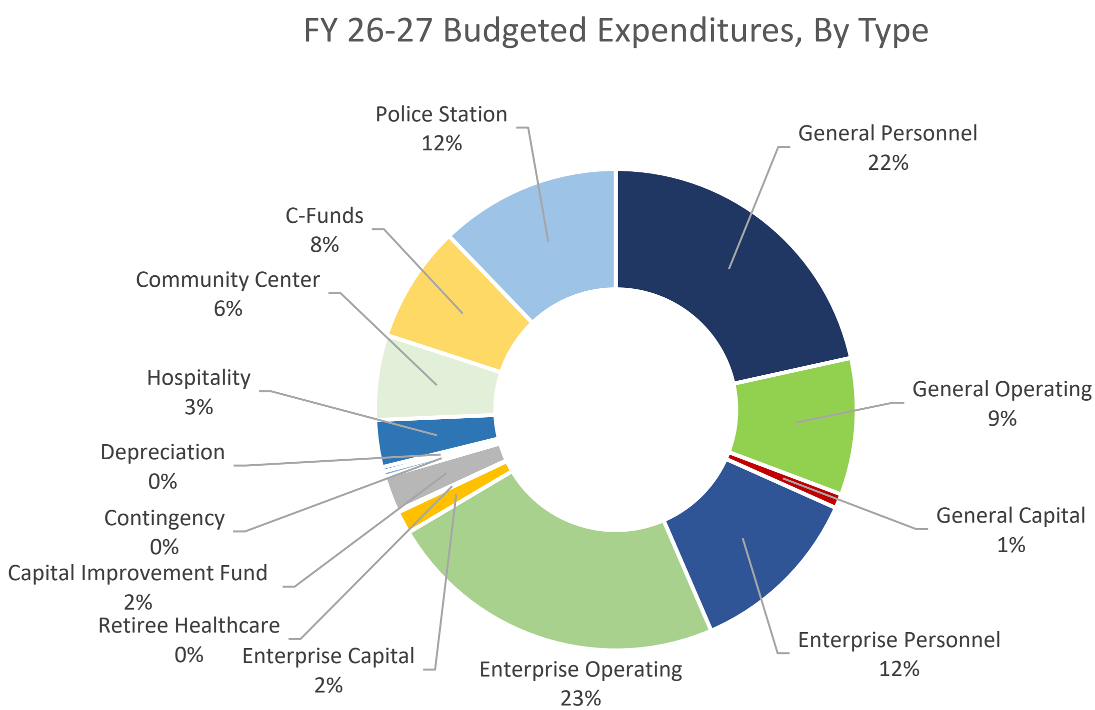


Exhibit 6: Special Revenue Funds, By Type



Budget Expenditures

Exhibit 7: Budgeted Expenditures, By Type



Capital and Debt

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

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

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

Land improvements 15 years
Buildings 20 to 30 years
Building improvements 15 years
Vehicles 3 to 7 years
Furniture and equipment 3 to 10 years
Machinery and equipment 5 to 10 years
Infrastructure 10 to 50 years

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

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

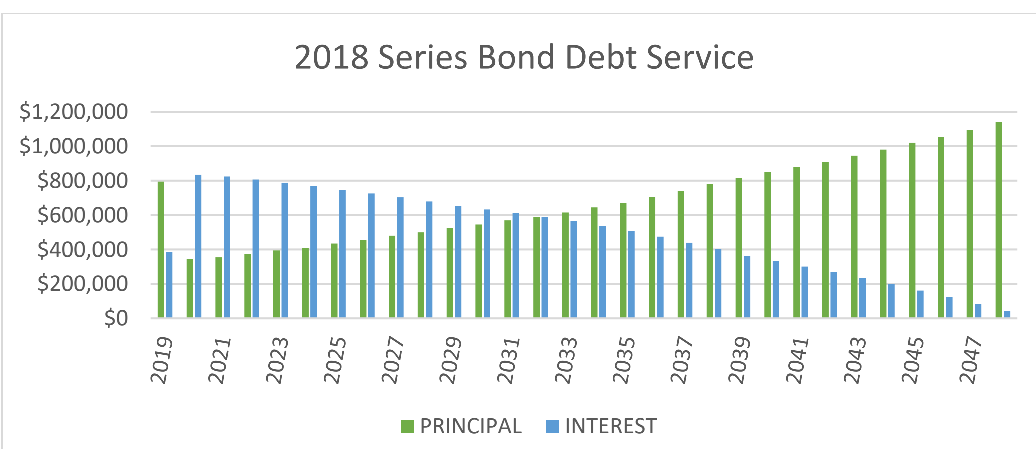
Debt Management

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

2018 Series Water and Sewer System Revenue Bond

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

Exhibit 8: 2018 Series Bond Debt Service



Lease Purchases

The City of Walhalla currently has over $1,500,000 in short term debt for various vehicles and equipment. The City is near the scheduled completion of one lease purchase, in the amount of +/-$50,000, leaving over $1,400,000 in short-term debt. The remaining debt relates to sanitation equipment and will be funded through sanitation revenues, a fire engine and track hoe for the water plant and crew.

Exhibit 9: Current Lease Purchases, 2026

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

Page Left Blank Intentionally

GENERAL FUND

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

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

Ad Valorem Tax ($1,092,000) – Frequently called property/vehicle tax or millage rate, this is a primary source of revenue for the General Fund. All taxable properties within the City limits are subject to this tax.

Sanitation Collection Fees ($1,125,000) – Monthly fees charged by the City to residential and commercial properties for the collection of their solid waste.

Business License ($660,000) – Fee charged to all businesses who operate within the City limits of Walhalla. Fees are based on the type of business plus the previous year's gross income.

Payment from Enterprise Fund ($584,200) – A payment from the Enterprise Fund to the General Fund for administration, finance, human resources, facility maintenance, fleet management, other shared services and part-time firefighters.

Transfer from Hospitality Tax Fund ($350,000) – A transfer from the Hospitality Tax Fund (HTAX) to the General Fund for recreational programming, park operations, event overtime expenses and other expenditures related to tourism.

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

Franchise Fees ($308,000) – Fees collected from private utility providers doing business in Walhalla, including electricity and cable companies. Projections are generally based on trend and publicly available data.

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

ADMINISTRATION

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

Notable Changes from the FY25-26 Budget

Personnel

Addition of a part-time City Clerk and the transfer of the Code Enforcement officer to the Administration budget from the Fire Department.

Operating

Increase in select line items, increase in legal fees to increase the monthly retainer and contract with the Appalachian Council of Governments (ACOG) for planning services.

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	*317,000.00*
010-510-50100-50101	Contract Labor	20,000.00	-	-	-
010-510-50100-50103	Retirement	46,100.00	39,000.00	62,000.00	*59,000.00*
010-510-50100-50104	FICA	19,000.00	16,000.00	28,000.00	*24,000.00*
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	*53,000.00*
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**	**456,500.00**
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	1,500.00
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**	**4,200.00**
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	10,000.00
010-510-50400-50315	Travel	1,000.00	500.00	1,750.00	500.00
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	250.00
010-510-50400-50320	Electricity	-	-	-	-
010-510-50400-50321	Telephone	1,000.00	500.00	750.00	250.00
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	30,000.00
010-510-50400-50366	Audit Fees	15,000.00	15,000.00	15,000.00	15,000.00
010-510-50400-50367	Engineering Fees	5,000.00	-	10,000.00	-
010-510-50400-50400	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	15,000.00
010-510-50400-50370	Photocopier	5,000.00	3,500.00	3,500.00	2,500.00
010-510-50400-50399	Miscellaneous Expenses	15,000.00	5,000.00	7,250.00	2,000.00
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	-
010-510-50400-50939	Emergency Fund	5,000.00	5,000.00	10,000.00	2,000.00
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**	**365,850.00**
Total Administration	**Total Administration**	**554,650.00**	**678,420.00**	**968,150.00**	**826,550.00**

POLICE

The Walhalla Police Department is committed to serving the City by enforcing the law, keeping the peace and protecting those who reside and visit Walhalla. In FY24, the Police Department increased their responsibility to oversee and manage the Stumphouse Mountain Park, including the funding of a Park Ranger position. It is proposed that this responsibility transition to the Parks, Recreation and Tourism Department during FY27. The new Police Station is expected to be completed in December 2026.

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	787,000.00
010-520-50100-50102	Overtime	20,000.00	25,000.00	40,000.00	40,000.00	20,000.00
010-520-50100-50103	Retirement	172,860.00	178,500.00	162,000.00	186,100.00	167,000.00
010-520-50100-50104	FICA	62,612.00	65,000.00	58,750.00	67,750.00	60,000.00
010-520-50100-50105	Workers Comp.	42,149.00	43,500.00	37,500.00	43,000.00	40,000.00
010-520-50100-50106	Health Insurance	159,485.00	149,000.00	148,631.00	217,000.00	150,000.00
010-520-50100-50107	Christmas Bonus	2,300.00	2,500.00	4,500.00	5,000.00	2,000.00
010-520-50100-50113	Outside Event Pay		-		5,000.00	2,500.00
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**	**1,228,500.00**
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	1,000.00
010-520-50300-50210	Office Supplies	4,000.00	3,500.00	3,000.00	3,000.00	4,000.00
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	1,000.00
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**	**58,200.00**
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	6,000.00
010-520-50400-50321	Telephone	3,800.00	3,800.00	3,000.00	3,000.00	1,000.00
010-520-50400-50325	Natural Gas	600.00	600.00	500.00	500.00	1,000.00
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	5,500.00
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	9,500.00
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	800.00
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	5,000.00
010-520-50400-50377	Canine Unit	4,000.00	4,000.00	4,000.00	8,000.00	6,700.00
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**	**111,500.00**
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**	**1,398,200.00**

SANITIATION

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

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	300,000.00
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	45,000.00
010-531-50100-50107	Christmas Bonus	1,000.00	2,700.00	2,500.00	1,500.00
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**	**445,000.00**
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	4,000.00
010-531-50300-50234	Gravel & Stone	500.00	1,500.00	1,500.00	500.00
010-531-50300-50235	Asphalt	-	-	-	-
010-531-50300-50271	Health Supplies	500.00	500.00	500.00	250.00
Materials and Supplies	**Materials and Supplies**	**73,000.00**	**96,500.00**	**113,625.00**	**101,175.00**
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	500.00
010-531-50400-50315	Travel	1,000.00	1,300.00	2,200.00	1,000.00
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	5,000.00
010-531-50400-50321	Telephone	1,500.00	1,000.00	1,000.00	250.00
010-531-50400-50322	Traffic Signals -Electricity	-	-	-	-
010-531-50400-50325	Natural Gas	3,000.00	3,000.00	3,000.00	4,000.00
010-531-50400-50326	Equipment Main.	15,000.00	40,000.00	87,400.00	50,000.00
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	5,000.00
010-531-50400-50329	Grounds Main	2,500.00	2,500.00	6,500.00	4,000.00
010-531-50400-50330	Recycling	200.00	3,800.00	5,800.00	4,000.00
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	3,000.00
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**	**281,900.00**
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**	**828,075.00**

STREETS & FACILITIES

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

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	276,000.00
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	51,500.00
010-531-50100-50104	FICA	26,500.00	20,000.00	24,000.00	21,000.00
010-531-50100-50105	Workers Comp.	12,000.00	13,500.00	15,500.00	13,750.00
010-531-50100-50106	Health Insurance	68,000.00	52,000.00	64,000.00	51,100.00
010-531-50100-50107	Christmas Bonus	1,250.00	2,500.00	2,500.00	1,250.00
010-531-50100-50108	Unemployment	-	-	-	-
Personnel Services	**Personnel Services**	**522,750.00**	**395,000.00**	**479,000.00**	**415,600.00**
Materials and Supplies	Materials and Supplies				
010-531-50300-50170	Physicals	-	-		
010-531-50300-50210	Office Supplies	500.00	250.00	250.00	225.00
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	22,000.00
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	1,000.00
010-531-50300-50271	Health Supplies	1,000.00	500.00	400.00	1,000.00
Materials and Supplies	**Materials and Supplies**	**55,000.00**	**48,250.00**	**48,150.00**	**40,225.00**
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	5,500.00
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	6,000.00
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	500.00
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	61,000.00
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**	**129,450.00**
Capital Outlay	Capital Outlay				
010-531-50500-50885	Capital-Equipment	40,750.00		-	-
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**	**1,885,275.00**

FIRE

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

Notable Changes from the FY25-26 Budget

Personnel

Two full-time fighters were partially funded through an appropriation by Oconee County of $70,000 with a $30,000 match from the City, located in the salaries line item for the FY25-26. This appropriation will not continue into FY26-27. The FY26-27 budget sees a reduction of staffing through a hiring freeze of vacant positions, plus does include an allocation for two part-time firefighters.

The Code Enforcement officer is transferred to the Administration budget until the Community Development Department is funded.

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	455,700.00
010-540-50100-50102	Overtime	8,500.00	10,000.00	10,000.00	5,000.00
010-540-50100-50103	Retirement	110,500.00	110,000.00	110,000.00	86,000.00
010-540-50100-50104	FICA	40,500.00	40,750.00	40,500.00	34,000.00
010-540-50100-50105	Workers Comp.	20,500.00	20,500.00	21,000.00	18,000.00
010-540-50100-50106	Health Insurance	84,000.00	80,000.00	100,000.00	59,000.00
010-540-50100-50107	Christmas Bonus	1,500.00	3,500.00	3,000.00	1,000.00
010-540-50100-50108	Unemployment				
010-540-50100-50100	Physicals	1,000.00		5,000.00	2,500.00
Personal Services	**Personal Services**	**796,500.00**	**794,750.00**	**819,500.00**	**661,200.00**
Materials and Supplies	**Materials and Supplies**				
010-540-50300-50110	Volunteer Fireman	10,000.00		10,000.00	2,500.00
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	12,000.00
010-540-50300-50231	Materials and Supplies	1,000.00	500.00	1,000.00	750.00
010-540-50300-50244	Janitorial Supplies	3,000.00	1,800.00	1,800.00	1,500.00
010-540-50300-50271	Health Supplies & Resources	12,000.00	12,000.00	12,000.00	10,000.00
Materials & Supplies	**Materials & Supplies**	**54,050.00**	**28,850.00**	**39,350.00**	**27,800.00**
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	1,500.00
010-540-50400-50316	Training	7,500.00	3,000.00	5,000.00	3,000.00
010-540-50400-50317	Vehicle Repairs and Tires	22,000.00	18,000.00	18,000.00	15,000.00
010-540-50400-50318	Fire Prevention	3,000.00	2,000.00	3,000.00	1,000.00
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	-	500.00
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	5,000.00
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	-	3,500.00
010-540-50400-50337	Radio Main.	10,000.00	8,000.00	10,000.00	6,000.00
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	1,500.00
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**	**93,500.00**
Captial Outlay	**Captial Outlay**				
010-540-50500-50884	Capital-Vehicle	200,000.00	200,000.00	-	161,000.00
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	-
Capital	**Capital**	**250,000.00**	**200,000.00**	**105,000.00**	**161,000.00**
Total Fire	**Total Fire**	**1,255,800.00**	**1,129,350.00**	**1,071,600.00**	**943,500.00**

PARKS, RECREATION & TOURISM

The Parks, Recreation & Tourism (PRT) is responsible for park management, youth sports, recreational opportunities for citizens and the surrounding community and City tourism. City parks include Sertoma Fields, Memorial Field, City Park with pool, Kaufmann Square, Owens Park, Wanderweg Greenway and new Community Center, anticipated to be opened by August 2026.

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	205,000.00
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	33,500.00
010-550-50100-50104	FICA	20,500.00	18,250.00	26,000.00	16,000.00
010-550-50100-50105	Workers Comp.	6,000.00	5,500.00	9,500.00	5,000.00
010-550-50100-50106	Health Insurance	25,000.00	20,500.00	66,000.00	30,000.00
010-550-50100-50107	Christmas Bonus	1,000.00	1,750.00	2,000.00	1,000.00
010-550-50100-50108	Unemployment	-			
Personnel Services	**Personnel Services**	**354,000.00**	**319,422.00**	**499,500.00**	**291,500.00**
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	3,000.00
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**	**5,350.00**
Other Services	**Other Services**				
010-550-50400-50172	Surety Bonds	150.00	150.00	250.00	400.00
010-550-50400-50244	Janitorial Services & Supplies	750.00	500.00	1,000.00	1,000.00
010-550-50400-50314	Dues & Licenses	2,000.00	3,000.00	5,000.00	3,000.00
010-550-50400-50315	Travel	1,000.00	1,000.00	10,000.00	500.00
010-550-50400-50316	Training	500.00	1,000.00	2,000.00	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	500.00
010-550-50400-50325	Natural Gas	2,500.00	5,000.00	10,000.00	8,000.00
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	7,000.00
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	1,000.00
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	500.00
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	1,000.00
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	18,000.00
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**	**224,400.00**
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**	**521,250.00**

COURT

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

Walhalla, South Carolina 01 COURT (558) 2026-2027 Budget					
Account Number	**Item**	**FY 24-25 Approved**	**FY 25-26 Adopted**	**FY 26-27 Requested**	**FY 26-27 Recommended**
Personnel Services	**Personnel Services**				
010-558-50100-50100	Salaries Wages	62,000.00	59,000.00	60,100.00	60,100.00
010-558-50100-50102	Overtime	-	-	-	-
010-558-50100-50103	Retirement	7,500.00	7,375.00	7,600.00	7,600.00
010-558-50100-50104	FICA	4,540.00	4,510.00	4,600.00	4,600.00
010-558-50100-50105	Workers Comp.	500.00	335.00	350.00	350.00
010-558-50100-50106	Health Insurance	6,360.00	6,831.00	6,850.00	6,850.00
010-558-50100-50107	Christmas Bonus	100.00	200.00	500.00	250.00
010-558-50100-50108	Unemployment			-	
010-558-50100-50169	Jury Pay			-	
Personnel Services	**Personnel Services**	**81,000.00**	**78,251.00**	**80,000.00**	**79,750.00**
Materials and Supplies	**Materials and Supplies**				
010-558-50300-50210	Office Supplies	3,000.00	2,000.00	2,500.00	1,000.00
010-558-50300-50315	Travel	250.00	400.00	1,000.00	500.00
010-558-50300-50316	Training	250.00	500.00	1,000.00	750.00
010-558-50300-50327	Leases and Contracts	8,000.00	5,000.00	10,000.00	8,000.00
010-558-50300-50	Restitution Paid	500.00	500.00	1,000.00	1,000.00
Material and Supplies	**Material and Supplies**	**12,000.00**	**8,400.00**	**15,500.00**	**11,250.00**
Total Court	**Total Court**	**93,000.00**	**86,651.00**	**95,500.00**	**91,000.00**

GENERAL PROPERTIES (POOL, DEPOT, STUMPHOUSE MOUNTAIN PARK)

The following General Properties are General Fund expenses that fall outside a specific department operating budgets and include the Depot at Kaufmann Square, the City Pool and Stumphouse Mountain Park. The Pool and Depots budgets are completely funded by HTAX. The Stumphouse Mountain Park budget is completely funded by park admissions.

Notable Changes from the FY25-26 Budget

Personnel

No changes.

Operating

Increase in Depot budget for cleaning services to be contracted.

Walhalla, South Carolina
01 DEPOT (555)
2026-2027 Budget

Account Number	Item	FY 24-25 Approved	FY 25-26 Adopted	FY 26-27 Request	FY 26-27 Adopted
010-555-50100-50101	Contract Labor	5,000.00	-	-	5,000.00
010-555-50300-50244	Janitorial Supplies	250.00	250.00	500.00	250.00
010-555-50400-50320	Electricity	5,000.00	5,000.00	5,000.00	6,000.00
010-555-50400-50325	Natural Gas	1,000.00	1,000.00	1,000.00	2,000.00
010-555-50400-50328	Building Maintenance	3,500.00	2,000.00	5,000.00	2,500.00
010-555-50400-50329	Grounds Maintenance	1,000.00	500.00	1,000.00	500.00
010-555-50400-50374	Property Insurance	2,000.00	-	-	-
010-555-50400-50399	Miscellaneous	250.00	250.00	-	-
Depot	**Total Depot**	**18,000.00**	**9,000.00**	**12,500.00**	**16,250.00**

Walhalla, South Carolina
17 POOL (551)
2026-2027 Budget

Account Number	Item	FY 24-25 Approved	FY 25-26 Adopted	FY 26-27 Request	FY 26-27 Adopted
Accounting Code	**Item**				
017-551-50300-50231	Materials & Supplies	2,500.00	2,000.00	2,500.00	2,500.00
017-551-50300-50391	Pool Chemicals			-	-
017-551-50400-50314	Dues & Licenses	250.00	250.00	500.00	500.00
017-551-50400-50320	Electricity	5,000.00	5,000.00	5,000.00	5,000.00
017-551-50400-50321	Telephone	1,000.00	1,000.00	1,000.00	1,000.00
017-551-50400-50328	Building Maintenance	750.00	750.00	5,000.00	1,500.00
017-551-50400-50373	Tort Liability	3,000.00	-	-	-
017-551-50400-50374	Property Insurance	2,000.00	-	-	-
Total Pool		**14,500.00**	**9,000.00**	**14,000.00**	**10,500.00**

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	55,000.00
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	250.00
010-556-50100-50113	Outside Event Pay	-		-	-
	Personnel Services Total	**78,575.00**	**78,651.00**	**132,950.00**	**84,250.00**
	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	2,000.00
010-556-50300-50233	Promotions - Tunnel	-	225.00	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**	**7,500.00**
	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	1,500.00
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	1,000.00
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**	**5,100.00**
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**	**96,850.00**

OTHER FUNDS

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

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

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

SC Public Safety ($2,025,000) – Appropriation restricted to the construction of a new police station.

HTAX ($525,000) – Revenues from 2% HTAX imposed on prepared food and drink, paid by the customer. Expenses are restricted to tourism related uses, including recreational opportunities for out of city participants.

COMMUNITY CENTER

With SC Legislative Delegation support, the City of Walhalla was a recipient of a SC PRT appropriation of over $5,000,000. FY25-26 spending included the construction costs of the center and related expenses. The Center is expected to open by August 2026.

POLICE STATION

With SC Legislative Delegation support, the City of Walhalla was a recipient of a SC Public Safety appropriation of over $4,000,000. FY25-26 spending includes the design and construction of the station and related expenses. The Station is expected to open in December 2026.

CAPITAL IMPROVEMENT FUND

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

RETIREE HEALTHCARE FUND

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

CONTINGENCY FUND

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

DEPRECIATION FUND

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

HTAX FUND

The Hospitality Fund is designed to raise revenue to fund projects, events or other activities related to promoting or generating tourism. The revenue is generated from a 2% tax on prepared food and beverages. Funding allocations for FY27 include: Walhalla Performing Arts Center ($55,000), Oktoberfest ($8,500), Oconee History Museum ($10,000), Oconee Military Museum ($6,500), City-sponsored events, advertising, maintenance and beautification efforts of downtown corridor and city parks, and a transfer to the General Fund. The transfer funds a portion of the Park & Recreation budget, overtime for staff during events and the general properties (pool and depot).

Walhalla, South Carolina COMMUNITY CENTER 2026-2027 Budget				
Item	**FY 24-25 Approved**	**FY 25-26 Adopted**	**FY 26-27 Request**	**FY 26-27 Recommeded**
Materials & Supplies				
Office Supplies				
Gas & Oil				
Materials & Supplies	2,000,000.00	3,500,000.00	800,000.00	800,000.00
Janitorial Supplies				
Miscellaneous Expense			100,000.00	100,000.00
Capital Miscellaneous				
Total Materials & Supplies	**2,000,000.00**	**3,500,000.00**	**900,000.00**	**900,000.00**
Other Services				
Engineering	2,000,000.00	700,000.00		
Advertising	250.00			
Property Insurance	250.00			
Tort/Liability	1,000.00			
Administration Cost	248,500.00			
Contingency	750,000.00	750,000.00	50,000.00	50,000.00
Other Services Total	**3,000,000.00**	**1,450,000.00**	**50,000.00**	**50,000.00**
Total Community Center	5,000,000.00	**4,950,000.00**	**950,000.00**	**950,000.00**

Walhalla, South Carolina					
POLICE STATION					
2026-2027 Budget					
Item	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Adopted	FY 26-27 Request	FY 26-27 Recommended
Materials & Supplies					
Office Supplies					
Gas & Oil					
Materials & Supplies	2,500,000.00	2,500,000.00	2,500,000.00	2,000,000.00	2,000,000.00
Janitorial Supplies					
Miscellaneous Expense					
Capital Miscellaneous					
Total Materials & Supplies	**2,500,000.00**	**2,500,000.00**	**2,500,000.00**	**2,000,000.00**	**2,000,000.00**
Other Services					
Engineering	1,000,000.00	650,000.00	650,000.00		
Advertising					
Property Insurance					
Tort/Liability					
Administration Cost					
Contingency	750,000.00	600,000.00	600,000.00	25,000.00	25,000.00
Other Services Total	**1,750,000.00**	**1,250,000.00**	**1,250,000.00**	**25,000.00**	**25,000.00**
Total Community Center	**4,250,000.00**	**3,750,000.00**	**3,750,000.00**	**2,025,000.00**	**2,025,000.00**

Walhalla, South Carolina				
CAPITAL IMPROVEMENT FUND				
2026-2027 Budget				
Item	**FY 2025 Approved**	**FY 2026 Adopted**	**FY 2027 Requested**	**FY 2027 Recommended**
Initial Fund Designation				
Contribution	100,000.00	100,000.00	325,000.00	200,000.00
Sale of Surplus Property	50,000.00	150,000.00	175,000.00	200,000.00
Misc/Insurance				
Total Contributions to Fund	**150,000.00**	**250,000.00**	**500,000.00**	**400,000.00**
Capital -General- Other	150,000.00	250,000.00	500,000.00	400,000.00
Capital-General-Police				
Capital-General-Tunnel				
Capital- General- PW		-		
Capital- General- Fire				
Capital -General- Rec				
Capital- Utilities- Water				
Capital- Utilities- Sewer				
Total Capital	**150,000.00**	**250,000.00**	**500,000.00**	**400,000.00**
FUND BALANCE TOTAL	**61,178.45**	**61,178.45**	**61,178.45**	**61,178.45**

Walhalla, South Carolina RETIREE HEALTHCARE FUND 2026-2027 Budget					
Item	FY 2024 Approved	FY 2025 Approved	FY 2026 Adopted	FY 2027 Request	FY 2027 Recommended
Contribution from General	10,600.00	20,000.00	20,000.00	20,000.00	18,000.00
	-				
Total Contributions to Fund	**10,600.00**	**20,000.00**	**20,000.00**	**20,000.00**	**18,000.00**
Retiree Healthcare Benefits	10,600.00	17,000.00	17,000.00	18,000.00	18,000.00
	-				
Total Retiree Healthcare Benefits	**10,600.00**	**17,000.00**	**17,000.00**	**18,000.00**	**18,000.00**
FUND BALANCE TOTAL	**-**	**3,000.00**	**6,000.00**	**8,000.00**	**8,000.00**

Walhalla, South Carolina CONTINGENCY FUND 2026-2027 Budget					
Item	FY 2024 Approved	FY 2025 Approved	FY 25-26 Adopted	FY 26-27 Request	FY 26-27 Recommended
Initial Fund Designation					
Contributions- Water Revenue	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Contributions- Sewer Revenue	29,212.00				
Contributions- Rebate	206,595.00				
Total Contributions to Fund	**295,807.00**	**60,000.00**	**60,000.00**	**60,000.00**	**60,000.00**
Contingency Expenses Water					
Contingency Expenses Sewer					
Total Contingency	**-**				
FUND BALANCE TOTAL	**1,340,807.00**	**1,400,807.00**	**1,460,807.00**	**1,520,807.00**	**1,520,807.00**

Walhalla, South Carolina DEPRECIATION FUND 2026-2027 Budget					
Item	FY 2024 Approved	FY 2025 Approved	FY 2026 Adopted	FY 2027 Request	FY 2027 Recommended
Initial Fund Designation					
Contributions	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Contributions to Fund	**50,000.00**	**50,000.00**	**50,000.00**	**50,000.00**	**50,000.00**
Expenses					
Depreciation -Water					
Depreciation -Sewer					
Total Depreciation	-	-	-	-	-
FUND BALANCE TOTAL	**700,000.00**	**750,000.00**	**850,000.00**	**900,000.00**	**950,000.00**

Walhalla, South Carolina						
HOSPITATLITY FUND REVENUE (029)						
2026-2027 Budget						
Account Number	**Item**	**FY 2024 Approved**	**FY 2025 Approved**	**FY 2026 Adopted**	**FY 2027 Request**	**FY 2027 Adopted**
029-400-40100-40098	Hospitality Revenue	290,000.00	370,000.00	370,000.00	370,000.00	
HOSPITATLITY FUND EXPENDITURE (029)						
2026-2027 Budget						
Account Number	**Item**	**FY 2024 Approved**	**FY 2025 Approved**	**FY 2026 Adopted**	**FY 2027 Request**	**FY 2027 Adopted**
Personnel Services	**Personnel Services**					
010-510-50100-50100	Salaries Wages					
010-510-50100-50101	Contract Labor					
010-510-50100-50103	Retirement					
010-510-50100-50104	FICA					
010-510-50100-50105	Workers Comp.					
010-510-50100-50106	Health Insurance					
010-510-50100-50107	Christmas Bonus					
Personnel Services	**Personnel Services**					
Other Services	**Other Services**					
029-529-50400-50361	Advertising	10,000.00	10,000.00	50,000.00	10,000.00	
029-529-50400-50372	Capital Expenditures					
029-529-50400-50382	Swimming Pool					
029-529-50400-50383	Bank Service Charges					
029-529-50400-50384	Promotions					
029-529-50400-50385	Chamber of Commerce					
029-529-50400-50386	WPAC	45,000.00	60,000.00	60,000.00	55,000.00	
029-529-50400-50387	Aid to Non-profits	29,500.00	25,000.00	25,000.00	25,000.00	
029-529-50400-50399	Miscellaneous Expenditures		60,000.00	60,000.00	50,000.00	
029-532-50300-50210	Office Supplies					
029-532-50400-50376	Computer Services					
029-532-50300-50360	Decorations					
029-532-50300-50211	Postage					
029-532-50300-50231	Materials and Supplies			18,000.00	-	
029-532-50300-50244	Janitorial Supplies					
029-532-50400-50315	Travel					
029-532-50400-50316	Training					
029-532-50400-50361	Ads					
029-532-50400-50388	Events	20,000.00	50,000.00	65,000.00	35,000.00	
029-532-50400-50314	Dues					
	Main Street Walhalla	45,000.00				
	Transfer to General Fund	242,000.00	162,000.00	500,000.00	350,000.00	
Other Services	**Other Services**	**391,500.00**	**367,000.00**	**778,000.00**	**525,000.00**	**-**
Total Hospitality	**Total Hospitality**	**391,500.00**	**367,000.00**	**778,000.00**	**525,000.00**	**-**
	ESTIMATED FUND BALANCE TOTAL	532,015.14	614,978.00	206,978.00	51,978.00	206,978.00

Page Left Blank Intentionally

ENTERPRISE FUND

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

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

Water Sales ($5,675,250) – The sale of water to City and non-City customers.

Sewer Fees ($325,000) – User fees for the collection of wastewaters for City and non-City customers.

WATER CREW

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

Walhalla, South Carolina 030 WATER CREW (560) 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**				
030-560-50100-50100	Salaries Wages	645,500.00	663,000.00	710,000.00	710,000.00
030-560-50100-50102	Overtime	25,000.00	25,000.00	50,000.00	25,000.00
030-560-50100-50103	Retirement	120,000.00	122,700.00	132,000.00	132,000.00
030-560-50100-50104	FICA	50,000.00	50,750.00	55,000.00	55,000.00
030-560-50100-50105	Workers Comp.	26,000.00	26,500.00	29,000.00	29,000.00
030-560-50100-50106	Health Insurance	134,500.00	130,997.00	130,000.00	130,000.00
030-560-50100-50107	Christmas Bonus	3,000.00	6,000.00	6,000.00	3,000.00
030-560-50100-50108	Unemployment	-		-	
Personnel Services	**Personnel Services**	**1,004,000.00**	**1,024,947.00**	**1,112,000.00**	**1,084,000.00**
Materials and Supplies	**Materials and Supplies**				
030-560-50300-50210	Office Supplies	100.00	100.00	100.00	100.00
030-560-50300-50211	Postage	-	-	-	-
030-560-50300-50218	Tires (Merged with Vehicle Repairs)	-	-	-	-
030-560-50300-50219	Gas & Oil	55,000.00	60,000.00	70,000.00	60,000.00
030-560-50300-50231	Materials and Supplies	220,000.00	220,000.00	260,000.00	220,000.00
030-560-50300-50232	Tools	5,000.00	5,000.00	5,000.00	5,000.00
030-560-50300-50234	Gravel	10,000.00	10,000.00	15,000.00	12,000.00
030-560-50300-50235	Asphalt	70,000.00	80,000.00	100,000.00	90,000.00
030-560-50300-50244	Janitorial Supplies	250.00	500.00	500.00	500.00
030-560-50300-50271	Health Supplies	400.00	400.00	400.00	400.00
Materials and Supplies	**Materials and Supplies**	**360,750.00**	**376,000.00**	**451,000.00**	**388,000.00**
Other Services	**Other Services**				
030-560-50400-50212	Transfer to General Fund	550,000.00	550,000.00		584,200.00
030-560-50400-50314	Dues & Licenses	500.00	500.00	500.00	500.00
030-560-50400-50315	Travel	500.00	1,000.00	1,000.00	1,000.00
030-560-50400-50316	Training	500.00	5,000.00	15,000.00	10,000.00
030-560-50400-50317	Vehicle Repairs and Tires	10,000.00	10,500.00	15,000.00	12,000.00
030-560-50400-50320	Electricity	6,000.00	8,000.00	-	9,000.00
030-560-50400-50321	Telephone	900.00	900.00	-	400.00
030-560-50400-50325	Natural Gas	1,500.00	1,500.00	-	2,000.00
030-560-50400-50326	Equipment Main.	20,000.00	20,000.00	25,000.00	20,000.00
030-560-50400-50327	Leases & Contracts	85,000.00	100,000.00	180,000.00	180,000.00
030-560-50400-50328	Building Main.	10,000.00	10,000.00	10,000.00	10,000.00
030-560-50400-50336	Cell Phones	6,000.00	10,000.00	15,000.00	15,000.00
030-560-50400-50337	Radio Main.	800.00	800.00	800.00	800.00
030-560-50400-50314	Uniforms	35,000.00	25,000.00	35,000.00	30,000.00
030-560-50400-50344	Water Purchased	60,000.00	80,000.00	100,000.00	75,000.00
030-560-50400-50350	Meals	-	1,000.00	1,000.00	1,000.00
030-560-50400-50361	Advertising	500.00	200.00	200.00	200.00
030-560-50400-50365	Legal Fees	-	-		-
030-560-50400-50367	Engineering Fees	1,500.00	10,000.00	20,000.00	10,000.00
030-560-50400-50373	Tort/Liability	6,100.00	13,000.00	-	13,000.00
030-560-50400-50374	Property Ins.	7,700.00	55,000.00	-	55,000.00
030-560-50400-50375	Vehicle Insurance	10,000.00	13,500.00	-	13,500.00
030-560-50400-50376	Computer Services	3,000.00	5,000.00	12,000.00	10,000.00
030-560-50400-50389	Grant Match	-	200,000.00	-	-
030-560-50400-50399	Miscellaneous Expense	-	-		-
030-560-50400-50426	System Maintenance	100,000.00	100,000.00	150,000.00	115,000.00
030-560-50400-50893	Depreciation Expense	-	-	-	-
030-560-50400-50904	Meters & Meter Main.	100,000.00	100,000.00	350,000.00	100,000.00
030-560-50400-50905	Hydrant and HYD Main.	46,000.00	46,000.00	46,000.00	11,800.00
030-560-50400-50907	Tank Main	44,000.00	50,000.00	100,000.00	60,000.00
030-560-50400-50908	Damages	-	-	50,000.00	8,000.00
030-560-50400-50910	HWY 11 PUMP	15,000.00	20,000.00	40,000.00	25,000.00
030-560-50400-50911	Rocky Knoll Pump	6,500.00	7,500.00	10,000.00	5,000.00
030-560-50400-50912	Tank Sites	2,500.00	3,000.00	15,000.00	7,500.00
030-560-50400-50913	Interest Expense	-	-	-	-
030-560-50400-50315	Water Line Construction	-	-	-	-
030-560-50400-50316	Transfer to Sewer Fund	-	-	-	-
Other Services	**Other Services**	**1,129,500.00**	**1,447,400.00**	**1,191,500.00**	**1,384,900.00**
Capital Outlay	**Capital Outlay**				
030-560-50500-50885	Capital-Equipment	250,000.00	150,000.00		100,000.00
Capital Outlay	**Capital Outlay**	**250,000.00**	**150,000.00**	-	**100,000.00**
Total Water Crew	**Total Water Crew**	**2,744,250.00**	**2,998,347.00**	**2,754,500.00**	**2,956,900.00**

WATER PLANT

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

Notable Changes from the FY25-26 Budget

Allocation of capital expenditures for the purchase of a raw water pump.

Walhalla, South Carolina					
030 WATER PLANT (561)					
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**				
030-561-50100-50100	Salaries Wages	392,500.00	396,000.00	404,000.00	412,000.00
030-561-50100-50102	Overtime	30,000.00	30,000.00	80,000.00	30,000.00
030-561-50100-50103	Retirement	73,000.00	73,500.00	61,000.00	70,000.00
030-561-50100-50104	FICA	30,000.00	30,500.00	25,000.00	30,000.00
030-561-50100-50105	Workers Comp.	16,000.00	16,000.00	14,000.00	16,000.00
030-561-50100-50106	Health Insurance	52,000.00	51,391.00	35,000.00	50,000.00
030-561-50100-50107	Christmas Bonus	1,500.00	3,000.00	3,000.00	2,000.00
030-561-50100-50108	Unemployment	-			-
Personnel Services	**Personnel Services**	**595,000.00**	**600,391.00**	**622,000.00**	**610,000.00**
Materials and Supplies	**Materials and Supplies**				
030-561-50300-50210	Office Supplies	250.00	250.00	500.00	400.00
030-561-50300-50211	Postage	-		-	-
030-561-50300-50218	Tires (Merged with Vehicle Repairs)	-		-	-
030-561-50300-50219	Gas & Oil	700.00	1,000.00	1,000.00	500.00
030-561-50300-50232	Tools	500.00	500.00	500.00	250.00
030-561-50300-50244	Janitorial Supplies	500.00	500.00	1,000.00	750.00
030-561-50300-50271	Health Supplies	250.00	250.00	250.00	100.00
030-561-50300-50920	WP Diesel fuel	2,000.00	4,000.00	4,000.00	4,000.00
030-561-50300-50921	Materials and Supplies	22,000.00	25,000.00	35,000.00	25,000.00
030-561-50300-50922	WP Chemicals	40,000.00	100,000.00	200,000.00	120,000.00
030-561-50300-50923	WP NPDES Samples	8,000.00	8,000.00	15,000.00	13,000.00
030-561-50300-50924	WP Samples	-		-	-
Material and Services	**Material and Services**	**74,200.00**	**139,500.00**	**257,250.00**	**164,000.00**
Other Services	**Other Services**				
030-561-50400-50314	Dues & Licenses	1,000.00	1,000.00	1,000.00	500.00
030-561-50400-50315	Travel	250.00	500.00	500.00	250.00
030-561-50400-50316	Training	500.00	1,000.00	1,000.00	500.00
030-561-50400-50320	Electricity	180,000.00	200,000.00	300,000.00	180,000.00
030-561-50400-50321	Telephone	1,750.00	1,000.00	1,000.00	250.00
030-561-50400-50336	Cell Phones	500.00	-	500.00	500.00
030-561-50400-50361	Advertising	-	-	-	-
030-561-50400-50370	Copier Lease/Charges	-	-	-	-
030-561-50400-50373	Tort/Liability	3,000.00		-	-
030-561-50400-50374	Property Ins.	40,000.00		-	-
030-561-50400-50375	Vehicle Insurance	-		-	-
030-561-50400-50376	Computer Services	1,000.00	1,000.00	-	500.00
030-561-50400-50380	Penalty	-		-	-
030-561-50400-50389	Grant Match	-		-	-
030-561-50400-50399	Miscellaneous Expense (Bond payment)	1,200,000.00	1,200,000.00	-	1,200,000.00
030-561-50400-50913	Interest Expense	-		-	-
030-561-50400-50925	DHEC Fees	22,000.00	25,000.00	35,000.00	24,000.00
030-561-50400-50926	W/P Vehicle Parts & Repairs	250.00	500.00	500.00	500.00
030-561-50400-50327	W/P Electricity Flood Lights	500.00	2,750.00	3,000.00	1,000.00
030-561-50400-50928	W/P Equipment & Machinery	15,000.00	20,000.00	300,000.00	20,000.00
030-561-50400-50929	W/P Leases and Contracts	3,000.00	3,000.00	3,000.00	3,000.00
030-561-50400-50930	W/P Building Maintenance	5,000.00	5,000.00	5,000.00	5,000.00
030-561-50400-50931	W/P Sludge Disposal	1,000.00	1,000.00	1,000.00	1,000.00
030-561-50400-50932	W/P Systems Maintenance	30,000.00	45,000.00	150,000.00	45,000.00
030-561-50400-50933	Consulting Services	3,000.00	2,500.00	2,500.00	1,000.00
	Contingency	60,000.00	60,000.00	200,000.00	60,000.00
	Depreciation	50,000.00	50,000.00	59,999.00	50,000.00
Other Services	**Other Services**	**1,617,750.00**	**1,619,250.00**	**1,063,499.00**	**1,592,500.00**
Capital Outlay	**Capital Outlay**				
030-561-50500-50886	Capital- Miscellaneous	-			**150,000.00**
Capital	**Capital**	**-**			
Total Water	**Total Water Plant**	**2,286,950.00**	**2,359,141.00**	**1,942,749.00**	**2,516,500.00**

WATER BILLING

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

Notable Changes from the FY25-26 Budget

Increase in certain line items to accurately reflect expenses, specifically postage.

Walhalla, South Carolina 030 WATER BILLING (563) 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**				
030-563-50100-50100	Salaries Wages	118,000.00	118,000.00	119,000.00	119,000.00
030-563-50100-50102	Overtime	1,000.00	1,000.00	1,000.00	1,000.00
030-563-50100-50103	Retirement	21,500.00	22,000.00	22,000.00	22,000.00
030-563-50100-50104	FICA	9,500.00	9,000.00	9,100.00	9,100.00
030-563-50100-50105	Workers Comp.	500.00	300.00	300.00	300.00
030-563-50100-50106	Health Insurance	28,500.00	27,207.00	37,000.00	37,000.00
030-563-50100-50107	Christmas Bonus	500.00	350.00	350.00	350.00
030-563-50100-50108	Unemployment	-			-
Personnel Services	**Personnel Services**	**179,500.00**	**177,857.00**	**188,750.00**	**188,750.00**
Materials and Supplies	**Materials and Supplies**				
030-563-50300-50210	Office Supplies	4,000.00	2,000.00	5,000.00	2,000.00
030-563-50300-50211	Postage	60,000.00	75,000.00	100,000.00	85,000.00
030-563-50300-50219	Gasoline & Oil	-		-	-
030-563-50300-50231	Materials and Supplies	4,000.00	2,000.00	5,000.00	1,500.00
030-563-50300-50244	Janitorial Supplies	2,500.00	2,500.00	2,500.00	1,500.00
030-563-50300-50271	Health Supplies	-	100.00	100.00	100.00
Materials and Supplies	**Materials and Supplies**	**70,500.00**	**81,600.00**	**112,600.00**	**90,100.00**
Other Services	**Other Services**				
030-563-50400-50172	Surety Bonds	500.00	500.00	500.00	1,000.00
030-563-50400-50314	Dues & Licenses	1,000.00	500.00	500.00	500.00
030-563-50400-50315	Travel	500.00	500.00	500.00	500.00
030-563-50400-50316	Training	300.00	500.00	500.00	500.00
030-563-50400-50320	Electricity	12,000.00	14,000.00	20,000.00	14,000.00
030-563-50400-50321	Telephone	2,000.00	4,000.00	4,000.00	750.00
030-563-50400-50325	Natural Gas	-		-	-
030-563-50400-50326	Equipment Main.	2,500.00	1,000.00	5,000.00	1,000.00
030-563-50400-50327	Lease & Service Contracts	-	-	-	-
030-563-50400-50328	Building Main.	7,200.00	15,000.00	15,000.00	8,000.00
030-563-50400-50336	Cellular Phone	-	500.00	500.00	500.00
030-563-50400-50337	Radio Maintenance & Repairs	-		-	-
030-563-50400-50341	Uniforms	-	500.00	500.00	250.00
030-563-50400-50365	Legal Fees	-		-	-
030-563-50400-50366	Audit Fees	35,000.00	30,000.00	30,000.00	35,000.00
030-563-50400-50370	Copier Lease/Charges	-		-	-
030-563-50400-50373	Tort/Liability	2,000.00		-	-
030-563-50400-50374	Property Ins.	2,000.00		-	-
030-563-50400-50375	Vehicle Insurance	-		-	-
030-563-50400-50376	Computer Services	25,000.00	25,000.00	25,000.00	30,000.00
030-563-50400-50381	Refund Issued	-		-	-
030-563-50400-50893	Depreciation Expense	-		-	-
Total Other Services	**Total Other Services**	**90,000.00**	**92,000.00**	**102,000.00**	**92,000.00**
		-			
Capital Outlay	**Capital Outlay**				
030-563-50500-50886	Capital-Miscellaneous	-			
Capital	**Capital**	**-**			
Total Water Billing	**Total Water Billing**	**340,000.00**	**351,457.00**	**403,350.00**	**370,850.00**

SEWER

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

Walhalla, South Carolina 35 SEWER (565) 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**				
035-565-50100-50100	Salaries Wages	50,000.00	50,000.00	50,000.00	50,000.00
035-565-50100-50102	Overtime	2,000.00	1,000.00	10,000.00	2,000.00
035-565-50100-50103	Retirement	9,200.00	9,000.00	9,250.00	9,250.00
035-565-50100-50104	FICA	3,800.00	3,750.00	4,000.00	4,000.00
035-565-50100-50105	Workers Comp.	2,000.00	2,000.00	2,000.00	2,000.00
035-565-50100-50106	Health Insurance	16,500.00	17,886.00	18,000.00	18,000.00
035-565-50100-50107	Christmas Bonus	250.00	500.00	500.00	250.00
035-565-50100-50108	Unemployment	-			-
Personnel Services	**Personnel Services**	**83,750.00**	**84,136.00**	**93,750.00**	**85,500.00**
Materials and Supplies	**Materials and Supplies**				
035-565-50400-50210	Office Supplies	-			
035-565-50400-50211	Postage	-			
035-565-50400-50218	Tires (Merged with Vehicle Repairs)	5,000.00		-	-
035-565-50400-50219	Gas & Oil	2,500.00	2,000.00	4,000.00	2,000.00
035-565-50400-50231	Materials and Supplies	25,000.00	33,419.00	50,000.00	35,000.00
035-565-50400-50232	Tools	5,000.00	2,500.00	2,500.00	1,000.00
035-565-50400-50234	Gravel & Stone	8,000.00	5,000.00	5,000.00	2,500.00
035-565-50400-50235	Asphalt	10,000.00	5,000.00	5,000.00	7,500.00
035-565-50400-50271	Health Supplies	-		-	-
035-565-50400-50314	Dues & Licenses	-		-	-
035-565-50400-50315	Travel	-	500.00	500.00	500.00
035-565-50400-50316	Training	-	1,000.00	1,000.00	500.00
035-565-50400-50317	Vehicle Repairs and Tires	5,000.00	1,500.00	10,000.00	1,500.00
035-565-50400-50320	Electricity	5,500.00	6,000.00	6,000.00	5,000.00
035-565-50400-50321	Telephone	-		-	-
035-565-50400-50326	Equipment Maintenance	15,000.00	10,000.00	15,000.00	10,000.00
035-565-50400-50327	Leases & Service Contracts	-		-	-
035-565-50400-50341	Uniforms	-		-	-
035-565-50400-50361	Advertising	-		-	-
035-565-50400-50365	Legal Fees	-		-	-
035-565-50400-50366	Audit Fees	-		-	-
035-565-50400-50373	Tort Liability Insurance	500.00		-	-
035-565-50400-50374	Property Insurance	-		-	-
035-565-50400-50375	Vehicle Insurance	-		-	-
035-565-50400-50399	Miscellaneous Expense	-		-	-
035-565-50400-50426	System Maintenance	40,000.00	40,000.00	60,000.00	45,000.00
035-565-50400-50427	Electricity-Pump	-		-	-
035-565-50400-50893	Depreciation Expense	-		-	-
035-565-50400-50897	Sewer Transfer to Other Funds	-		-	-
035-565-50400-50902	New Sewer Line Construction	-		-	-
Materials and Supplies	**Materials and Supplies**	**121,500.00**	**106,919.00**	**159,000.00**	**110,500.00**
Capital Outlay	**Capital Outlay**				
035-565-50500-50884	Capital-Vehicle	-			
035-565-50500-50885	Capital-Equipment	-			
035-565-50500-50886	Capital-Miscellaneous	-			
Capital Outlay	**Capital Outlay**	**-**			
Total Sewer	**Total Sewer**	**205,250.00**	**191,055.00**	**252,750.00**	**196,000.00**

Appendices

Rest of Page Left Blank Intentionally

SCHEDULE OF FEES

General Fund	FY 24	FY 25	FY 26	FY 27
Planning and Zoning				
Appeals to BZA and CBA	$100.00	$100.00	$100.00	$100.00
Demolition	$50.00	$50.00	$50.00	$50.00
Commercial Fire Pit Permit	$50.00	$50.00	$50.00	$50.00
Fire Pit Permit, If Fire Dept Called	$100.00	$100.00	$100.00	$100.00
Food Vendor Permit, One Day	$25	$50	$50	$50
Food Vendor Permit, Annual In County	$150	$200	$200	$200
Food Vendor Permit, Annual Out of County	$300	$350	$350	$350
Land Disturbance Permit (5,000 – 20,000 sq ft)	$50	$50	$50	$50
Land Disturbance Permit (20,000 – 43,560 sq ft)	$150	$150	$150	$150
Land Disturbance Permit (over 1 acre)	$200/acre	$200/acre	$200/acre	$200/acre
Manufactured Home	$250	$250	$250	$250
Moving Permit	$100	$100	$100	$100
No show/Failure to Reschedule	$50	$50	$50	$50
Plan Review	50% of Building Permit	50% of Building Permit	50% of Building Permit	50% of Building Permit
Reinspection Fee	$50	$50	$50	$50
Rezoning	$100	$100	$100	$100
Sign Permit	$50	$50	$50	$50
Site Plan Review	$250	$250	$250	$250
Special Event	$100	$100	$100	$100
Summary Plat (5 lots or less)	$50	$50	$50	$50
Minor Subdivision (6 to 10 lots)	$100	$100	$100	$100
Major Subdivision (over 10 lots)	$250	$250	$250	$250
Subdivision Final	$100	$100	$100	$100
Zoning Permit	$50	$50	$50	$50
Fire Marshal Inspection	NA	NA	NA	$50
Building Permits				
Total Valuation (For all construction: Building, Electrical, Plumbing, HVAC, Fire Suppression) *Value shall be based on current ICC construction cost table or contract amount. Valuation does not include land value, site improvements, furnishings or non-fixed equipment.*				
Under $1,000	$0	$50 (minimum fee)	$50 (minimum fee)	$50 (minimum fee)
$1,000 - $9,999.99	$50 (minimum fee)	$50 (minimum fee)	$50 (minimum fee)	$50 (minimum fee)
$10,000 to $49,999.99	$50 for the first $10,000 plus $5 for each additional $1,000 or fraction	$50 for the first $10,000 plus $5 for each additional $1,000 or fraction	$50 for the first $10,000 plus $5 for each additional $1,000 or fraction of	$50 for the first $10,000 plus $5 for each additional $1,000 or fraction of
$50,000 to $99,999.99	$250 for the first $50,000 plus $4 for each additional $1,000 or fraction	$250 for the first $50,000 plus $4 for each additional $1,000 or fraction	$250 for the first $50,000 plus $4 for each additional $1,000 or fraction of	$250 for the first $50,000 plus $4 for each additional $1,000 or fraction of
$100,000 to $499,999.99	$450 for the first $100,000 plus $3 for each additional $1,000 or fraction	$450 for the first $100,000 plus $3 for each additional $1,000 or fraction	$450 for the first $100,000 plus $3 for each additional $1,000 or fraction of	$450 for the first $100,000 plus $3 for each additional $1,000 or fraction of
$500,000 or above	$1,650 for the first $500,000 plus $2 for each additional $1,000 or fraction	$1,650 for the first $500,000 plus $2 for each additional $1,000 or fraction	$1,650 for the first $500,000 plus $2 for each additional $1,000 or fraction of	$1,650 for the first $500,000 plus $2 for each additional $1,000 or fraction of

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

Park & Recreation Fees				
Inside City Registration	$30	$5	$5	$5
Outside City Registration	$70	$40	$40	$40
Uniform Fees	Included	$40	$40	$40
City Gym Rental	$35/hour	$50/hour	$50/hour	$50/hour
Banquet Hall/Multi-purpose Room	$35/hour	$50/hour	$50/hour	$50/hour
Memorial Field	$50/hour	$50/hour	$50/hour	$50/hour
Tunnel Pavilion (half day)	$50	$50	$50	$50
Tunnel Pavilion (all day)	$100	$100	$100	$100
Old St John Meeting House (4 hours)	$200	$250	$250	$350
Old St John Meeting House (8 hours)	$400	$500	$500	$600
Old St John Meeting House (8 AM to 11 PM)	$600	$750	$750	$850
Depot (2 hours)	-	$150	$150	$250
Depot (4 hours)	$200	$250	$250	$350
Depot (8 hours)	$400	$500	$500	$600
Depot (8 AM to 11 PM)	$600	$1,000	$1,000	$1,100
Both OSJ and Depot (weekend)	$1,300	$1,500	$1,500	$1,600
Stumphouse Daily Pass (car)	$5	$5	$5	$5
Stumphouse Daily Pass (passenger van or bus)	-	$10	$15	$15
Stumphouse Annual Pass (Oconee Resident)	$25	$50	$50	$50
Stumphouse Annual Pass (Non-Oconee Resident)	$35	$60	$60	$75

Sanitation				
Roll Carts:		**FY 2025**	**FY 2026**	**FY 2027**
Residential				
Residential Inside	Per Month	$ 18.00	$ 18.00	$ 20.00
Second Cart Inside	Per Month	$ 18.00	$ 10.00	$ 10.00
Third Cart Inside	Per Month	$ 18.00	$ 10.00	$ 10.00
Outside 1 Cart	Per Month	$ 28.00	$ 28.00	$ 31.00
Outside Second Cart	Per Month	$ 28.00	$ 10.00	$ 10.00
Replace Roll Cart		$ 86.00	$ 92.00	$ 96.00
Commercial	Per Week	Per Pick-Up	Per Pick-Up	Per Pick-Up
1 Roll Cart Inside	1 pick-up	$ 30.00	$ 30.00	$ 33.00
1 Roll Cart Inside	2 pick-up	$ 60.00	$ 60.00	$ 66.00
1 Roll Cart Inside	3 pick-up	$ 90.00	$ 90.00	$ 99.00
2 Roll Cart Inside	1 pick-up	$ 35.00	$ 35.00	$ 38.50
3 Roll Carts Inside	1 pick-up	$ 40.00	$ 40.00	$ 44.00
3 Roll Carts Inside	2 pick-ups	$ 80.00	$ 80.00	$ 88.00
Replace Roll Cart Each		$ 86.00	$ 92.00	$ 96.00
Dumpsters:				
Commercial Inside	Per Week	Per Pick-Up	Per Pick-Up	Per Pick-Up
6 Yard - 1 Dumpster Inside	1 pick-up	$ 30.00	$ 30.00	$ 33.00
6 Yard - 1 Dumpster Inside	2 pick-ups	$ 60.00	$ 60.00	$ 66.00
8 Yard - 1 Dumpster Inside	1 pick-ups	$ 24.00	$ 35.00	$ 38.50
8 Yard - 1 Dumpster Inside	2 pick-ups	$ 48.00	$ 70.00	$ 77.00
8 Yard - 1 Dumpster Inside	3 pick-ups	$ 72.00	$ 105.00	$ 115.50
8 Yard - 1 Dumpster Inside	4 pick-ups	$ 96.00	$ 140.00	$ 154.00
8 Yard - 1 Dumpster Inside	5 pick-ups	$ 120.00	$ 175.00	$ 192.50
8 Yard - 2 Dumpster Inside	3 pick-ups	$ 144.00	$ 210.00	$ 231.00
8 Yard - 2 Dumpster Inside	5 pick-ups	$ 168.00	$ 245.00	$ 269.50

Commercial Outside	Per Week	Per Pick-Up	Per Pick-Up	Per Pick-Up
Must Provide Own Dumpster				
6 Yard - 1 Dumpster Outside	1 pick-up	$ 35.00	$ 35.00	$ 38.50
6 Yard - 1 Dumpster Outside	2 pick-ups	$ 70.00	$ 70.00	$ 77.00
8 Yard - 1 Dumpster Outside	1 pick-ups	$ 35.00	$ 40.00	$ 44.00
8 Yard - 1 Dumpster Outside	2 pick-ups	$ 70.00	$ 80.00	$ 88.00
8 Yard - 1 Dumpster Outside	3 pick-ups	$ 105.00	$ 120.00	$ 132.00
8 Yard - 1 Dumpster Outside	4 pick-ups	$ 140.00	$ 160.00	$ 176.00
8 Yard - 1 Dumpster Outside	5 pick-ups	$ 175.00	$ 200.00	$ 220.00
6 Yard Dumpster		$ 825.00	$ 1,255.00	$ 1,380.00
8 Yard Dumpster		$ 1,825.00	$ 1,475.00	$ 1,625.00
Brush Over 5 Yard A Month	Additional 5 Yd	$ 100.00	$ 100.00	$ 110.00

Enterprise Fund				
Water by Rate Class	**FY 26 Base Rate**	**FY 26 Per 1,000 gal**	**FY 27 Base Rate**	**FY 27 Per 1,000 gal**
Apartment, Residential, Business Inside	$21	$3.30	$21	$3.50
Apartment, Residential, Business Outside	$38	$5.10	$38	$5.40
Industrial Inside	$52.50	$1.60	$52.50	$1.70
Industrial Outside	$100	$4.00	$100	$4.20
Farm (first 40,000 gal)	$87	$0	$87	$0
Farm (per 1,000 gal after 40,000 gal)	$0	$2.07	$0	$2.17
Sprinkler (Inside and Outside per 100 sq ft)	$0	$0.10	$0	$0.10
Bulk Water (Base rate includes 5,000 gal)	$45	$4.00	$50	$4.20
Tap Fees				
¾" Meter Inside (pre-made)	$4,000 ($918)		$4,000 ($918)	
¾" Meter Outside (pre-made)	$2,500($1,296)		$2,500 ($1,296)	
1" Meter Inside (pre-made)	$4,500 ($1,242)		$4,500 ($1,242)	
1" Meter Outside (pre-made)	$3,000 ($1,620)		$3,000 ($1,620)	
4" Sewer Tap Inside (pre-made)	$1,200 ($800)		$1,200 ($800)	
4" Sewer Tap Outside (pre-made)	$1,600 ($800)		$1,200 ($800)	
Fireline	$2,500		$2,500	
Connection Fee	**FY 24 (No SSN)**	**FY 25 (No SSN)**	**FY 26 (No SSN)**	**FY 27 (No SSN)**
Rental Units, ¾" and 1"	$150 ($450)	$150 ($450)	$150 ($450)	$150 ($450)
¾" and 1"	$70 ($450)	$70 ($450)	$70 ($450)	$70 ($450)
1 ½"	$100 ($450)	$100 ($450)	$100 ($450)	$100 ($450)
2"	$140 ($450)	$140 ($450)	$140 ($450)	$140 ($450)
3"	$380 ($760)	$380 ($760)	$380 ($760)	$380 ($760)
4" or larger	$600 ($1,200)	$600 ($1,200)	$600 ($1,200)	$600 ($1,200)
Administrative Fee	$15	$15	$15	$15
Sewer by Rate	**FY 24 Base, Per 1,000 gal**	**FY 25 Base, Per 1,000 gal**	**FY 26 Base, Per 1,000 gal**	**FY 27 Base, Per 1,000 gal**
Apartment Inside City	$0; $1.40	$5, $1.40	$5.25, $1.40	$5.50, $1.47
Apartment Outside City	$0; $1.40	$10; $1.40	$10.50; $1.40	$11.00; $1.47
Residential Inside City	$0; $1.40	$5, $1.40	$5.25, $1.40	$5.50, $1.47
Residential Outside City	$0; $1.40	$10; $1.40	$10.50; $1.40	$11.00; $1.47
Business Inside City	$0; $1.40	$5, $1.40	$5.25, $1.40	$5.50, $1.47
Business Outside City	$0; $1.40	$10; $1.40	$10.50; $1.40	$11.00; $1.47
Industrial Inside City	$0; $1.40	$5, $1.40	$5.25, $1.40	$5.50, $1.47
Industrial Outside City	$0; $1.40	$10; $1.40	$10.50 ; $1.40	$11.00 ; $1.47
Additional Sewer Rates OJRSA	OJRSA Fees	OJRSA Fees	OJRSA Fees	OJRSA Fees

STATE OF SOUTH CAROLINA	)	
COUNTY OF OCONEE	)	**ORDINANCE 2026-13**
CITY OF WALHALLA	)	

AN ORDINANCE TO AMEND THE CITY OF WALHALLA BUDGET FOR FISCAL YEAR JULY 1, 2026 – JUNE 30, 2027 FOR GENERAL, WATER, SEWER AND HOSPITALITY FUNDS, AND OTHER MATTERS RELATED THERETO.

WHEREAS, pursuant to S.C. Code Ann. §5-9-40 the City Council shall adopt an annual budget for the operation of the City and capital improvements for Fiscal Year July 1, 2026 – June 30, 2027; and,

WHEREAS, Council has carefully studied and examined the financial needs for operations for the coming fiscal year after discussions with the City department heads and the City Administrator; and,

WHEREAS, having considered the budget requests for the coming fiscal year and having determined that it is in the best interests of the taxpayers of the City to adopt a comprehensive budget; and,

WHEREAS, the annual budget shall be based upon estimated revenues and shall provide appropriations for City operations and debt service for all departments; and

WHEREAS, City Council wishes to amend the FY 2026-2027 budget, as approved on June 29, 2026;

WHEREAS, pursuant to S.C. Code Ann. §6-1-80 the City has provided notice to the public by advertising the public hearing before the adoption of the budget for the next fiscal year in a newspaper of general circulation in the area, given not less than fifteen days in advance of the public hearing in the form as prescribed by law; and,

WHEREAS, after a public hearing and receiving public comment the City Council finds that the attached FY July 1, 2026 – June 30, 2027 budget should be adopted;

BE IT ORDAINED by the governing body of the City of Walhalla in Council duly assembled, repeals and replaces the Fiscal Year 2026-2027 budget as follows:

ARTICLE I – Adoption of Budget

SECTION 1. That the budget document entitled: "City of Walhalla: Budget for Fiscal Year July 1, 2026 – June 30, 2027" is hereby adopted and incorporated herein by reference, Exhibit A;

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

1.2. The millage rate for FY 2026-2027 remains at ninety-one (91) mills on assessed value of all real estate and personal property owned and used in the City of Walhalla, except that which is exempt pursuant to South Carolina law, is levied and shall be paid to the City Treasury improvements, and current expenses of the City;

1.3. The Oconee County Auditor's Office shall levy an ad valorem tax on all taxable property owned and used in the City of Walhalla, South Carolina, except such as may be exempt from taxation under the Constitution and laws of the state of South Carolina. The tax shall be collected and paid into the treasury of Oconee County for credit to the City of Walhalla;

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

1.5. All enterprise funds will be self-supporting. The City will establish all user charges fees at a level related to the full costs (for example, operating, direct, indirect, and capital) of providing the applicable service. The City will review these fees and charges annually in the budget process and target rates that meet the cost to provide the applicable service. The City is mindful of the matters considered by the South Carolina Supreme Court in *Azar v. City of Columbia*, 414 S.C. 307 (2015), and the use of enterprise funds (a) for related costs as contemplated by South Carolina Code Annotated section 6-1-330, and/or (b) as surplus funds as contemplated by South Carolina Annotated section 6-21-440. The City considers such matters in determining whether and, if so, the amount (if any) of a particular enterprise fund to transfer to the general fund. As a result, any (if any) such enterprise fund transfer contained in this Ordinance, follows the City's review of such matters and the City's determination that such transfer constitutes a lawful transfer of enterprise funds for related costs and/or surplus funds.

1.6. City of Walhalla will collect and remit fees set by Oconee Joint Regional Sewer;

1.7. That a 2% hospitality tax will be collected for the period of July 1, 2026, through June 30, 2027 and will be used for the sole purpose of promoting tourism and/or tourism related activities;

1.8. Funds appropriated herein are to be expended only in compliance with policies adopted by City Council or, at City Council's direction, as formulated and implemented by the City Administrator, either existing or adopted;

1.9. City Council reserves the right to amend any appropriation contained herein;

1.10. Appropriations for capital expenditure or bond issuance costs or for the payment of annual installments of capitalized interest according to a predetermined schedule are made in related Bond Ordinances. Nothing in this ordinance shall modify or amend the terms of any Bond Ordinance;

1.11. Funds sufficient to cover all fiscal year ending June 30, 2027 budget items encumbered but unpaid at the close of fiscal year ending June 30, 2027 shall be carried forward from the fiscal year ending June 30, 2028 budget to the succeeding budget to meet such lawful obligations of the City of Walhalla;

1.12. The City Administrator will monitor the financial condition of the city and estimate present and future financial needs;

1.13. Department heads will be accountable for the implementing department budgets in a manner that accomplishes the programs and objectives for which the budgets were authorized and ensuring that their respective budgets stay within the prescribed funding levels.;

1.14. Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations;

1.15. The City will prepare and maintain a Capital Improvement Program and designate said funds for the implementation of capital projects. Capital assets shall be purchased and maintained on a regular schedule. An amount determined annually by council shall be deposited into the Capital Improvement Fund from general appropriations.

Section 2. Authorization.

2.1. The City Administrator and the Finance Director, for and on behalf of the City, acting jointly or individually, are fully empowered and authorized to take such further action as may be reasonably necessary to effect the changes authorized by this Ordinance in accordance with the conditions herein set forth.

Section 3. Severability.

3.1. The provisions of this Ordinance are hereby declared to be severable and if any section, phrase or provision shall for any reason be declared by a court of competent jurisdiction to be invalid or unenforceable, such declaration shall not affect the validity of the remainder of the sections, phrases and provisions hereunder.

3.2. Repeal of Conflicting Ordinance. All ordinances, orders, resolutions and parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed and this Ordinance shall take effect and be in full force from and after its passage and approval.

3.3. If any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance.

3.4. This ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall take effect and be in full force and effect from and after the date of its final passage and adoption as set forth here.

DONE AND RATIFIED in Council Duly assembled this ~~29th~~ 30TH Day of JULY 2026.

Tim Hall, Mayor

CITY OF WALHALLA
INCORPORATED
1855
OCONEE COUNTY, S.C.

(seal)

ATTEST:

Celia B Myers

Celia Boyd Myers, City Administrator

Introduced By:

First Reading:

Public Hearing,
Second Reading
And Adoption: