



CITY OF WALHALLA

Main Street to the Mountains

AGENDA BUDGET WORKSHOP

June 3, 2025

5:30 PM

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

Tim Hall
Mayor

Josh Holliday
Mayor Pro-Tem

Jessie Bunning
Councilmember

Kenny Johns
Councilmember

Grant Keehn
Councilmember

Lynn McClain
Councilmember

Sarai Melendez
Councilmember

Michael Kozlarek
City Attorney

Celia Boyd Myers
City Administrator

- I. Order and Welcome**
- II. Call for Moment of Silence**
- III. Pledge of Allegiance**
- IV. Approval of Agenda**
- V. Budget Workshop: Enterprise Fund**
- VI. Mayor Comments**
- VII. Adjournment**

Mayor Hall

Enterprise Fund Revenues

Enterprise Fund revenues can be combined in three categories: water sales, sewer fees and miscellaneous/telecommunication fees.

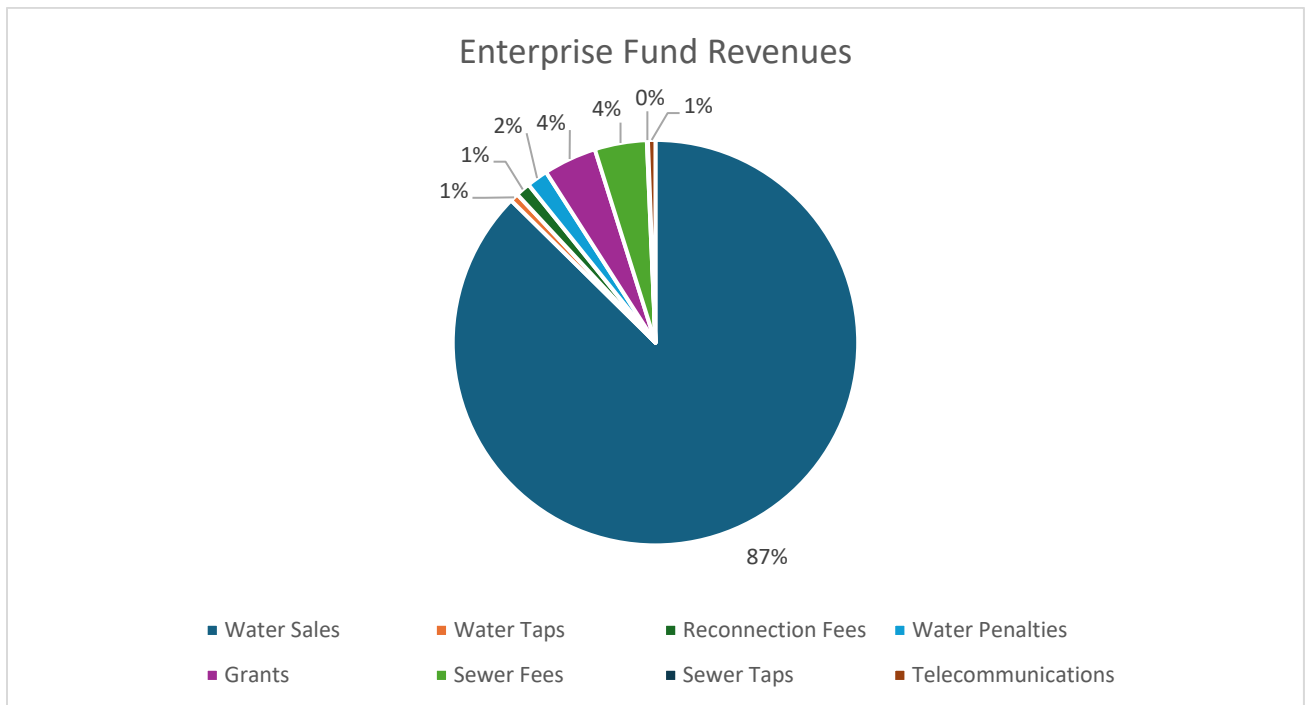
Water sale revenue consists of the sale of water (base rate and volumetric usage), tap fees, fire sprinklers and service charges (reconnection fees, late penalties).

Sewer fees include the collection of wastewaters (base rate and volumetric usage) and tap fees.

*The City of Walhalla collects a monthly sewer usage fee on behalf of the Oconee Joint Regional Sewer Authority (OJRSA) for the collection and treatment of wastewater. These fees are distributed to OJRSA each month and the City does not retain any of these fees.

Other funding includes revenues not included above, such as telecommunication fees and other miscellaneous revenues.

Figure 1: Enterprise Fund Revenues



Enterprise Fund Expenses

Enterprise fund expenses are broken down by department below.

Figure 2: Enterprise Fund Expenses

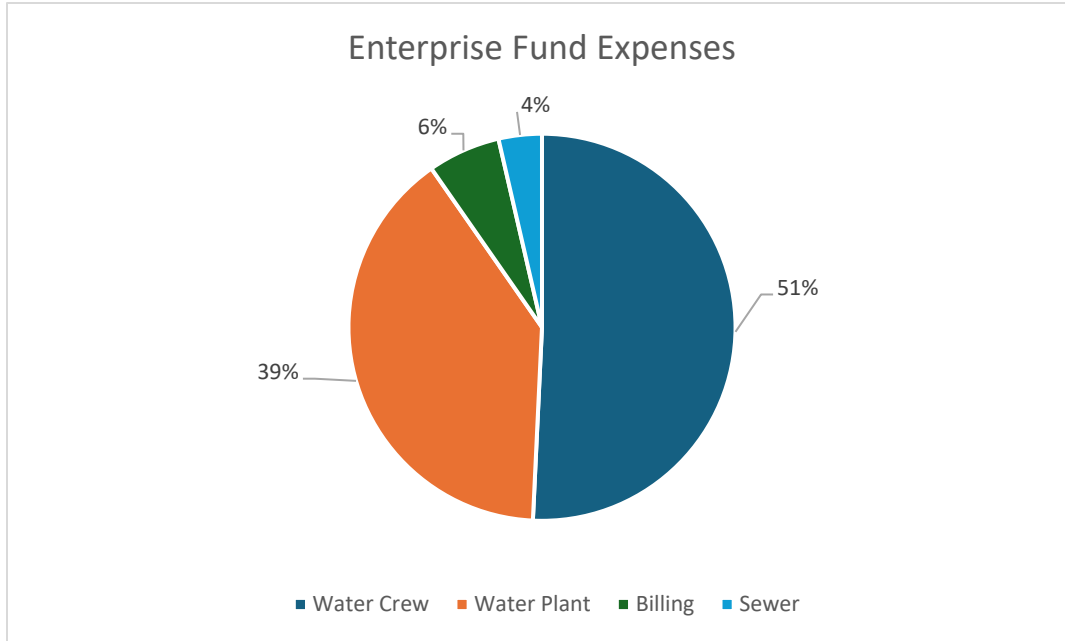


Figure 3: Enterprise Fund Expenses By Department

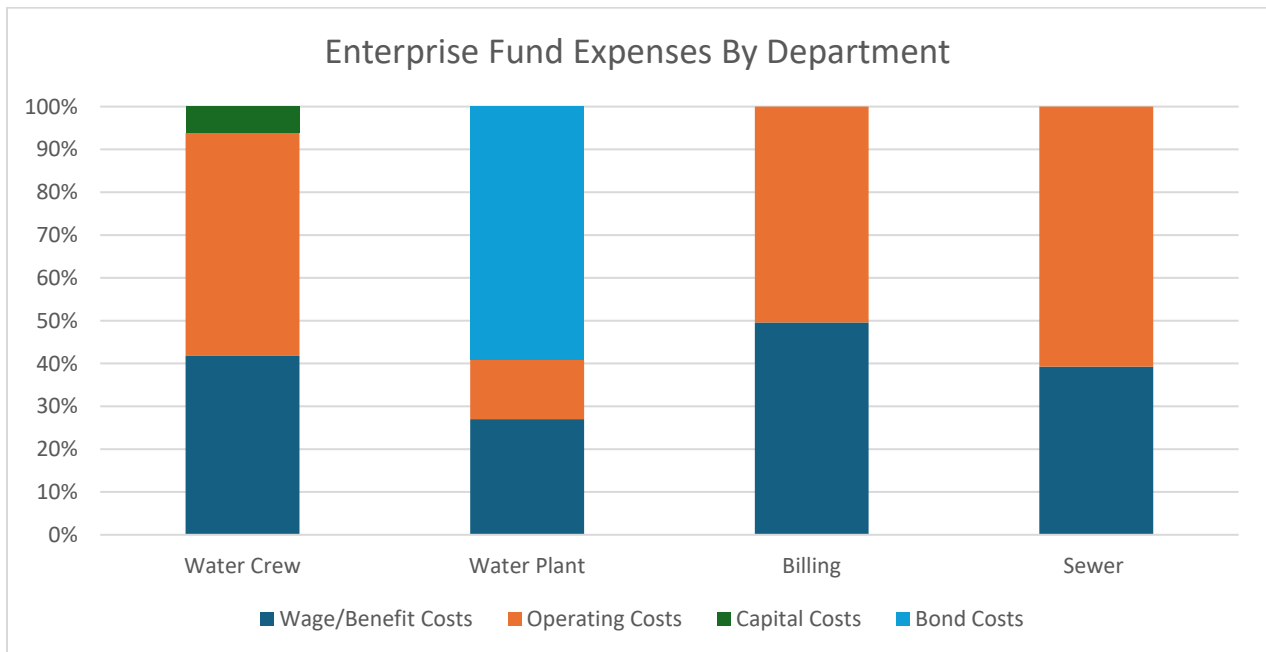
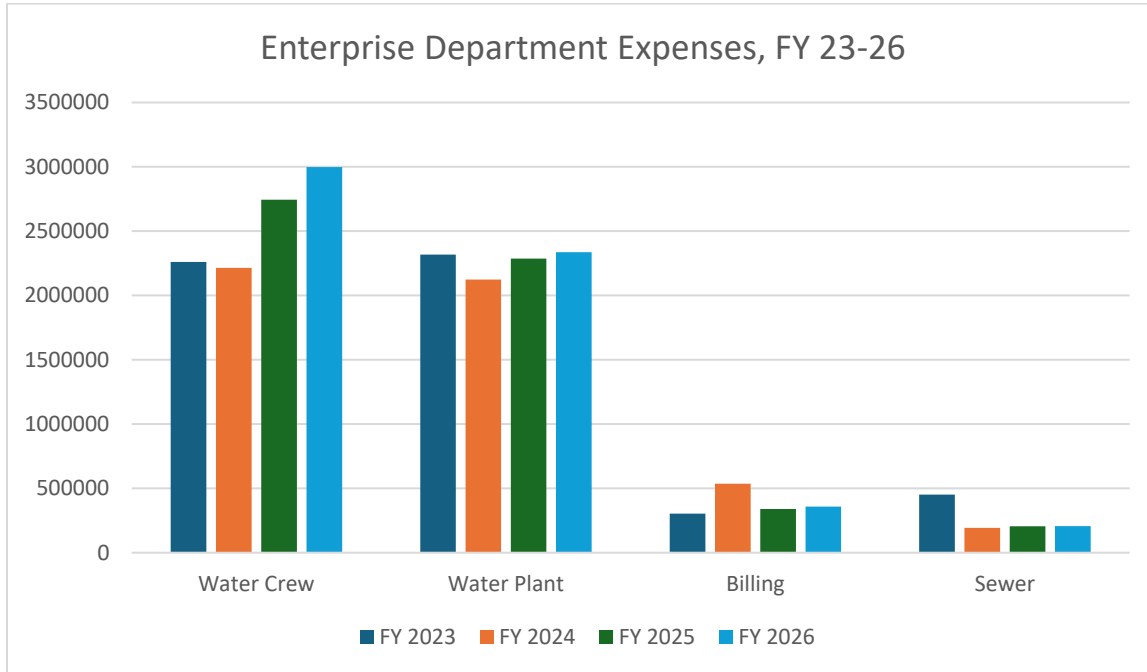


Figure 4: Enterprise Department Expenses, Fiscal Years 2023-2026



Notes:

1. In FY 2023, \$2,700,000 was allocated from Oconee County ARP for a water line upgrade on Hwy 11. This project was completed in 2024. This allocation is not included above.
2. In FY 2023, \$1,130,580 was collected for OJRSA sewer fees prior to the restructuring of fee collection. This allocation is not included above.

Table 1: Proposed Department Allocations, FY 26

Fund	Proposed FY 25-26 Budget
Enterprise Fund	\$ 5,900,000.00
<i>Water Crew</i>	<i>\$ 2,998,347.00</i>
<i>Water Billing</i>	<i>\$ 358,457.00</i>
<i>Water Plant</i>	<i>\$ 2,336,141.00</i>
<i>Sewer</i>	<i>\$ 207,055.00</i>

Enterprise Fund	FY 22-23 Actual Revenues	FY 23-24 Actual Revenues	FY 24-25 Budgeted Revenues	Year to Date Revenues	FY 25-26 Projected Revenues
Inside Water Sales	\$ 4,310,788.35	\$ 515,350.48	\$ 900,000.00	\$ 729,205.20	\$ 950,000.00
Water Tap Fees	\$ 188,715.00	\$ 18,370.00	\$ 20,000.00	\$ -	\$ 15,000.00
Outside Water Sales	\$ -	\$ 3,839,593.89	\$ 3,850,000.00	\$ 3,490,540.49	\$ 4,200,000.00
Outside Water Tap Fees	\$ -	\$ 25,700.00	\$ 30,000.00	\$ -	\$ 25,000.00
Fire Hydrant/Meters Used	\$ 65.00	\$ 280.00	\$ 500.00	\$ 40.00	\$ 250.00
Set Up Charges	\$ 16,393.80	\$ 2,415.00	\$ 5,000.00	\$ -	\$ -
Service Charges	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
Water Penalties	\$ 111,976.97	\$ 132,564.94	\$ 125,000.00	\$ 82,189.48	\$ 100,000.00
Reconnect Fees	\$ 41,085.00	\$ 63,595.00	\$ 55,000.00	\$ 47,650.00	\$ 68,750.00
Fire Sprinklers	\$ 6,153.50	\$ 6,014.50	\$ 6,000.00	\$ 4,924.50	\$ 6,000.00
Grants	\$ -	\$ 1,655,827.00	\$ -	\$ -	\$ 250,000.00
Total Water Revenues	\$ 4,675,177.62	\$ 6,259,710.81	\$ 4,992,500.00	\$ 4,354,549.67	\$ 5,615,000.00
Telecommunications	\$ 30,961.38	\$ 32,906.00	\$ 35,000.00	\$ 34,222.15	\$ 35,000.00
Inside Sewer Fees	\$ 1,185,558.06	\$ 194,807.18	\$ 175,000.00	\$ 142,859.55	\$ 175,000.00
Outside Sewer Fees	\$ -	\$ 57,761.85	\$ 70,000.00	\$ 54,200.58	\$ 70,000.00
West Union Sewer Fees	\$ 43,003.70	\$ 5,045.60	\$ 5,000.00	\$ -	\$ -
Sewer Taps	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 5,000.00
Total Sewer Revenue	\$ 1,228,561.76	\$ 192,747.00	\$ 275,000.00	\$ 197,060.13	\$ 250,000.00
Total Enterprise Fund Revenues	\$ 5,934,700.76	\$ 6,485,363.81	\$ 5,302,500.00	\$ 4,585,831.95	\$ 5,900,000.00

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

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
Personnel Services	Personnel Services								
030-560-50100-50100	Salaries Wages	561,442.75	524,333.38	645,500.00	297,571.29	725,000.00	663,000.00	17,500.00	2.71%
030-560-50100-50102	Overtime	25,000.00	20,000.00	25,000.00	23,845.17	25,000.00	25,000.00	-	0.00%
030-560-50100-50103	Retirement	92,974.92	97,317.30	120,000.00	56,349.21	127,000.00	122,700.00	2,700.00	2.25%
030-560-50100-50104	FICA	42,950.37	40,111.92	50,000.00	23,954.47	52,500.00	50,750.00	750.00	1.50%
030-560-50100-50105	Workers Comp.	20,040.90	18,556.74	26,000.00	12,551.45	27,500.00	26,500.00	500.00	1.92%
030-560-50100-50106	Health Insurance	89,523.60	95,119.36	134,500.00	48,312.40	133,500.00	130,997.00	(3,503.00)	-2.60%
030-560-50100-50107	Christmas Bonus	2,800.00	3,000.00	3,000.00	2,896.62	3,000.00	6,000.00	3,000.00	100.00%
030-560-50100-50108	Unemployment			-	-	-	-	-	0.00%
Personnel Services	Personnel Services	834,732.54	798,438.70	1,004,000.00	465,480.61	1,093,500.00	1,024,947.00	20,947.00	2.09%
Materials and Supplies	Materials and Supplies								
030-560-50300-50210	Office Supplies	100.00	100.00	100.00	-	-	100.00	-	0.00%
030-560-50300-50211	Postage			-	-	-	-	-	0.00%
030-560-50300-50218	Tires (Merged with Vehicle Repairs)	7,000.00	10,000.00	-	-	-	-	-	0.00%
030-560-50300-50219	Gas & Oil	42,000.00	50,000.00	55,000.00	30,257.98	70,000.00	60,000.00	5,000.00	9.09%
030-560-50300-50231	Materials and Supplies	150,000.00	125,000.00	220,000.00	126,005.31	250,000.00	220,000.00	-	0.00%
030-560-50300-50232	Tools	4,000.00	5,000.00	5,000.00	4,843.31	10,000.00	5,000.00	-	0.00%
030-560-50300-50234	Gravel	10,000.00	10,000.00	10,000.00	2,087.81	10,000.00	10,000.00	-	0.00%
030-560-50300-50235	Asphalt	35,000.00	50,000.00	70,000.00	39,345.00	100,000.00	80,000.00	10,000.00	14.29%
030-560-50300-50244	Janitorial Supplies	500.00	500.00	250.00	250.00	500.00	500.00	250.00	100.00%
030-560-50300-50271	Health Supplies	1,000.00	1,000.00	400.00	100.00	400.00	400.00	-	0.00%
Materials and Supplies	Materials and Supplies	249,600.00	251,600.00	360,750.00	202,889.41	440,900.00	376,000.00	15,250.00	4.23%
Other Services	Other Services								
030-560-50400-50172	Surety Bonds			-	-	-	-	-	0.00%
030-560-50400-50212	Transfer to General Fund	600,000.00	600,000.00	550,000.00	-	-	550,000.00	-	0.00%
030-560-50400-50314	Dues & Licenses	400.00	18,880.00	500.00	-	500.00	500.00	-	0.00%
030-560-50400-50315	Travel	500.00	500.00	500.00	-	2,000.00	1,000.00	500.00	100.00%
030-560-50400-50316	Training	1,250.00	1,250.00	500.00	-	10,000.00	5,000.00	4,500.00	900.00%
030-560-50400-50317	Vehicle Repairs and Tires	9,000.00	12,000.00	10,000.00	7,391.12	15,000.00	10,500.00	500.00	5.00%
030-560-50400-50320	Electricity	5,000.00	5,000.00	6,000.00	3,701.71	10,000.00	8,000.00	2,000.00	33.33%
030-560-50400-50321	Telephone	900.00	900.00	900.00	494.55	2,000.00	900.00	-	0.00%
030-560-50400-50325	Natural Gas	1,800.00	2,000.00	1,500.00	159.39	2,500.00	1,500.00	-	0.00%
030-560-50400-50326	Equipment Main.	15,000.00	15,000.00	20,000.00	9,663.73	25,000.00	20,000.00	-	0.00%
030-560-50400-50327	Leases & Contracts	94,450.00	24,000.00	85,000.00	17,356.46	100,000.00	100,000.00	15,000.00	17.65%
030-560-50400-50328	Building Main.	12,000.00	12,000.00	10,000.00	5,480.87	10,000.00	10,000.00	-	0.00%
030-560-50400-50336	Cell Phones	4,300.00	4,500.00	6,000.00	4,876.84	10,000.00	10,000.00	4,000.00	66.67%
030-560-50400-50337	Radio Main.	800.00	800.00	800.00	-	800.00	800.00	-	0.00%
030-560-50400-50314	Uniforms	20,000.00	30,000.00	35,000.00	19,899.16	40,000.00	25,000.00	(10,000.00)	-28.57%

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

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
030-560-50400-50344	Water Purchased	50,000.00	70,000.00	60,000.00	46,343.66	80,000.00	80,000.00	20,000.00	33.33%
030-560-50400-50350	Meals	-	-	-	-	5,000.00	1,000.00	1,000.00	
030-560-50400-50361	Advertising	750.00	500.00	500.00	-	-	200.00	(300.00)	-60.00%
030-560-50400-50365	Legal Fees			-	-	-	-	-	0.00%
030-560-50400-50366	Audit Fees			-	-	-	-	-	0.00%
030-560-50400-50367	Engineering Fees	500.00	15,000.00	1,500.00	-	10,000.00	10,000.00	8,500.00	566.67%
030-560-50400-50373	Tort/Liability	3,500.00	5,000.00	6,100.00	6,730.00	10,000.00	13,000.00	6,900.00	113.11%
030-560-50400-50374	Property Ins.	5,400.00	6,500.00	7,700.00	7,946.00	10,000.00	55,000.00	47,300.00	614.29%
030-560-50400-50375	Vehicle Insurance	8,400.00	10,000.00	10,000.00	10,878.00	15,000.00	13,500.00	3,500.00	35.00%
030-560-50400-50376	Computer Services	2,500.00	3,000.00	3,000.00	2,632.68	15,000.00	5,000.00	2,000.00	66.67%
030-560-50400-50380	Penalty			-	-	-	-	-	0.00%
030-560-50400-50389	Grant Match			-	-	250,000.00	200,000.00	200,000.00	0.00%
030-560-50400-50399	Miscellaneous Expense			-	-	-	-	-	0.00%
030-560-50400-50426	System Maintenance	60,000.00	80,000.00	100,000.00	23,244.58	125,000.00	100,000.00	-	0.00%
030-560-50400-50893	Depreciation Expense	-	-	-	-	-	-	-	0.00%
030-560-50400-50904	Meters & Meter Main.	160,000.00	175,000.00	100,000.00	6,281.01	500,000.00	100,000.00	-	0.00%
030-560-50400-50905	Hydrant and HYD Main.	1,000.00	1,000.00	46,000.00	-	50,000.00	50,000.00	4,000.00	8.70%
030-560-50400-50907	Tank Main	38,000.00	40,000.00	44,000.00	23,719.63	60,000.00	46,000.00	2,000.00	4.55%
030-560-50400-50908	Damages	800.00	1,000.00	-	-	-	-	-	0.00%
030-560-50400-50909	Water Transfer to Other Funds			-	-	-	-	-	0.00%
030-560-50400-50910	HWY 11 PUMP	10,500.00	15,000.00	15,000.00	10,608.62	20,000.00	20,000.00	5,000.00	33.33%
030-560-50400-50911	Rocky Knoll Pump	5,000.00	7,500.00	6,500.00	2,308.38	10,000.00	7,500.00	1,000.00	15.38%
030-560-50400-50912	Tank Sites	1,500.00	1,500.00	2,500.00	1,374.62	5,000.00	3,000.00	500.00	20.00%
030-560-50400-50913	Interest Expense	7,000.00	7,000.00	-	-	-	-	-	0.00%
030-560-50400-50914	OSH Fines	500.00	-	-	-	-	-	-	0.00%
030-560-50400-50315	Water Line Construction	2,700,000.00	-	-	-	300,000.00	-	-	0.00%
030-560-50400-50316	Transfer to Sewer Fund	54,718.74	-	-	-	-	-	-	0.00%
030-560-50400-50318	UDAG Loan 2022 Bond			-	-	-	-	-	0.00%
Other Services	Other Services	3,875,468.74	1,164,830.00	1,129,500.00	211,091.01	1,692,800.00	1,447,400.00	317,900.00	28.15%
Capital Outlay	Capital Outlay								
030-560-50500-50884	Capital-Vehicle			-	-			-	0.00%
030-560-50500-50885	Capital-Equipment	-	-	250,000.00	233,261.03		150,000.00	(100,000.00)	-40.00%
030-560-50500-50886	Capital-Miscellaneous			-	-			-	0.00%
030-560-50500-50934	Capital-Building	-	-	-	-			-	0.00%
Capital Outlay	Capital Outlay	-	-	250,000.00	233,261.03	-	150,000.00	(100,000.00)	-40.00%
Total Water Crew	Total Water Crew	4,959,801.28	2,214,868.70	2,744,250.00	1,112,722.06	3,227,200.00	2,998,347.00	254,097.00	9.26%

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

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
Personnel Services	Personnel Services								
030-561-50100-50100	Salaries Wages	340,096.88	316,341.00	392,500.00	174,288.93	406,000.00	396,000.00	3,500.00	0.89%
030-561-50100-50102	Overtime	20,000.00	30,000.00	30,000.00	28,519.83	30,000.00	30,000.00	-	0.00%
030-561-50100-50103	Retirement	56,320.04	58,713.00	73,000.00	35,326.49	75,500.00	73,500.00	500.00	0.68%
030-561-50100-50104	FICA	26,017.41	24,200.00	30,000.00	15,186.36	31,000.00	30,500.00	500.00	1.67%
030-561-50100-50105	Workers Comp.	13,603.88	12,654.00	16,000.00	8,047.01	16,500.00	16,000.00	-	0.00%
030-561-50100-50106	Health Insurance	42,791.76	47,905.00	52,000.00	22,952.70	53,000.00	51,391.00	(609.00)	-1.17%
030-561-50100-50107	Christmas Bonus	1,500.00	1,500.00	1,500.00	1,515.97	1,500.00	3,000.00	1,500.00	100.00%
030-561-50100-50108	Unemployment	-	-	-	-	-	-	-	0.00%
Personnel Services	Personnel Services	500,329.97	491,313.00	595,000.00	285,837.29	613,500.00	600,391.00	5,391.00	0.91%
Materials and Supplies	Materials and Supplies								
030-561-50300-50210	Office Supplies	400.00	400.00	250.00	-	600.00	250.00	-	0.00%
030-561-50300-50211	Postage			-	-			-	0.00%
030-561-50300-50218	Tires (Merged with Vehicle Repairs)			-	-				0.00%
030-561-50300-50219	Gas & Oil	2,000.00	2,000.00	700.00	670.29	1,600.00	1,000.00	300.00	42.86%
030-561-50300-50232	Tools	2,300.00	1,000.00	500.00	53.42	1,000.00	500.00	-	0.00%
030-561-50300-50244	Janitorial Supplies	1,000.00	1,000.00	500.00	-	1,000.00	750.00	250.00	50.00%
030-561-50300-50271	Health Supplies	500.00	200.00	250.00	99.28	250.00	250.00	-	0.00%
030-561-50300-50920	WP Diesel fuel	2,000.00	2,000.00	2,000.00	4,580.93	5,000.00	4,000.00	2,000.00	100.00%
030-561-50300-50921	Materials and Supplies	26,000.00	16,000.00	22,000.00	10,669.74	30,000.00	25,000.00	3,000.00	13.64%
030-561-50300-50922	WP Chemicals	80,000.00	45,000.00	40,000.00	63,882.28	80,000.00	80,000.00	40,000.00	100.00%
030-561-50300-50923	WP NPDES Samples	7,000.00	8,000.00	8,000.00	6,259.20	7,000.00	8,000.00	-	0.00%
030-561-50300-50924	WP Samples	500.00	500.00	-	-			-	0.00%
Material and Services	Material and Services	121,700.00	76,100.00	74,200.00	86,215.14	126,450.00	119,750.00	45,550.00	61.39%
								-	
Other Services	Other Services								
030-561-50400-50314	Dues & Licenses	11,500.00	11,500.00	1,000.00	773.93	1,000.00	1,000.00	-	0.00%
030-561-50400-50315	Travel	500.00	500.00	250.00	214.10	2,000.00	500.00	250.00	100.00%
030-561-50400-50316	Training	700.00	500.00	500.00	322.56	4,000.00	1,500.00	1,000.00	200.00%
030-561-50400-50320	Electricity	130,000.00	140,000.00	180,000.00	104,633.17	180,000.00	180,000.00		0.00%
030-561-50400-50321	Telephone	1,500.00	1,500.00	1,750.00	739.48	1,000.00	1,500.00	(250.00)	-14.29%
030-561-50400-50336	Cell Phones	500.00	500.00	500.00	-	-	-	(500.00)	-100.00%
030-561-50400-50361	Advertising		300.00	-	-	-	-	-	0.00%
030-561-50400-50370	Copier Lease/Charges	-	-	-	-	-	-	-	0.00%
030-561-50400-50373	Tort/Liability	4,000.00	2,000.00	3,000.00	2,642.00	3,000.00		(3,000.00)	-100.00%
030-561-50400-50374	Property Ins.	30,000.00	30,000.00	40,000.00	41,849.50	42,000.00		(40,000.00)	-100.00%
030-561-50400-50375	Vehicle Insurance	800.00	-	-	-				
030-561-50400-50376	Computer Services	3,500.00	1,000.00	1,000.00	84.53	3,500.00	2,000.00	1,000.00	100.00%
030-561-50400-50380	Penalty			-	-			-	

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
030-561-50400-50389	Grant Match			-	-			-	0.00%
030-561-50400-50399	Miscellaneous Expense (Bond payment)	1,200,000.00	1,200,000.00	1,200,000.00	437,835.67	1,200,000.00	1,200,000.00	-	0.00%
030-561-50400-50913	Interest Expense			-	-			-	0.00%
030-561-50400-50925	DHEC Fees	30,000.00	30,000.00	22,000.00	23,054.00	30,000.00	25,000.00	3,000.00	13.64%
030-561-50400-50926	W/P Vehicle Parts & Repairs	500.00		250.00	-	1,000.00	500.00	250.00	100.00%
030-561-50400-50327	W/P Electricity Flood Lights	500.00	500.00	500.00	253.07	500.00	500.00	-	0.00%
030-561-50400-50928	W/P Equipment & Machinery	-	500.00	15,000.00	3,737.41	100,000.00	30,000.00	15,000.00	100.00%
030-561-50400-50929	W/P Leases and Contracts	500.00	500.00	3,000.00	112.05	3,500.00	3,000.00	-	0.00%
030-561-50400-50930	W/P Building Maintenance	5,000.00	5,000.00	5,000.00	3,033.43	5,000.00	5,000.00	-	0.00%
030-561-50400-50931	W/P Sludge Disposal	1,000.00	1,000.00	1,000.00	-	5,000.00	2,500.00	1,500.00	150.00%
030-561-50400-50932	W/P Systems Maintenance	45,000.00	20,000.00	30,000.00	15,016.00	100,000.00	50,000.00	20,000.00	66.67%
030-561-50400-50933	Consulting Services		-	3,000.00	1,500.00	3,000.00	3,000.00	-	0.00%
	Contingency	60,000.00	60,000.00	60,000.00	-	60,000.00	60,000.00	-	0.00%
	Depreciation	50,000.00	50,000.00	50,000.00	-	50,000.00	50,000.00	-	0.00%
Other Services	Other Services	1,575,500.00	1,555,300.00	1,617,750.00	635,800.90	1,794,500.00	1,616,000.00	(1,750.00)	-0.11%
Capital Outlay	Capital Outlay								
030-561-50500-50886	Capital- Miscellaneous	120,000.00	-	-	-			-	0.00%
Capital	Capital	120,000.00	-	-	-			-	0.00%
Total Water	Total Water Plant	2,317,529.97	2,122,713.00	2,286,950.00	1,007,853.33	2,534,450.00	2,336,141.00	49,191.00	2.15%

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

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
Personnel Services	Personnel Services								
030-563-50100-50100	Salaries Wages	107,377.92	282,619.00	118,000.00	69,774.25	118,000.00	118,000.00	-	0.00%
030-563-50100-50102	Overtime	1,500.00	1,000.00	1,000.00	2,510.51	1,000.00	1,000.00	-	0.00%
030-563-50100-50103	Retirement	17,781.78	52,454.00	21,500.00	12,693.25	22,000.00	22,000.00	500.00	2.33%
030-563-50100-50104	FICA	8,214.41	21,620.00	9,500.00	5,391.07	9,000.00	9,000.00	(500.00)	-5.26%
030-563-50100-50105	Workers Comp.	246.97	2,992.00	500.00	591.15	300.00	300.00	(200.00)	-40.00%
030-563-50100-50106	Health Insurance	25,891.20	35,345.00	28,500.00	13,336.03	27,000.00	27,207.00	(1,293.00)	-4.54%
030-563-50100-50107	Christmas Bonus	300.00	1,500.00	500.00	243.65	250.00	350.00	(150.00)	-30.00%
030-563-50100-50108	Unemployment			-	-			-	
Personnel Services	Personnel Services	161,312.28	397,530.00	179,500.00	104,539.91	182,825.00	177,857.00	(1,643.00)	-0.92%
Materials and Supplies	Materials and Supplies								
030-563-50300-50210	Office Supplies	4,000.00	4,000.00	4,000.00	594.09	6,000.00	2,000.00	(2,000.00)	-50.00%
030-563-50300-50211	Postage	45,000.00	45,000.00	60,000.00	38,855.09	80,000.00	80,000.00	20,000.00	33.33%
030-563-50300-50219	Gasoline & Oil	-		-	-			-	0.00%
030-563-50300-50231	Materials and Supplies	4,000.00	4,000.00	4,000.00	3,294.00	4,000.00	2,000.00	(2,000.00)	-50.00%
030-563-50300-50244	Janitorial Supplies	2,000.00	2,000.00	2,500.00	2,085.27	4,000.00	2,500.00	-	0.00%
030-563-50300-50271	Health Supplies	50.00	50.00	-	-	100.00	100.00	100.00	
Materials and Supplies	Materials and Supplies	55,050.00	55,050.00	70,500.00	44,828.45	94,100.00	86,600.00	16,100.00	22.84%
Other Services	Other Services								
030-563-50400-50172	Surety Bonds	420.00	500.00	500.00	-	500.00	500.00	-	0.00%
030-563-50400-50314	Dues & Licenses	1,000.00	1,000.00	1,000.00	252.00	500.00	500.00	(500.00)	-50.00%
030-563-50400-50315	Travel	500.00	500.00	500.00	-	1,000.00	500.00	-	0.00%
030-563-50400-50316	Training	1,500.00	1,500.00	300.00	-	1,000.00	500.00	200.00	66.67%
030-563-50400-50320	Electricity	6,000.00	6,000.00	12,000.00	7,716.58	16,000.00	16,000.00	4,000.00	33.33%
030-563-50400-50321	Telephone	1,500.00	-	2,000.00	2,077.91	4,000.00	4,000.00	2,000.00	100.00%
030-563-50400-50325	Natural Gas	-		-	-			-	0.00%
030-563-50400-50326	Equipment Main.	2,500.00	2,500.00	2,500.00	593.16	2,500.00	1,000.00	(1,500.00)	-60.00%
030-563-50400-50327	Lease & Service Contracts	-		-	-	4,000.00	-	-	0.00%
030-563-50400-50328	Building Main.	8,000.00	8,000.00	7,200.00	6,017.22	39,700.00	15,000.00	7,800.00	108.33%
030-563-50400-50336	Cellular Phone			-	-	1,000.00	500.00	500.00	
030-563-50400-50337	Radio Maintenance & Repairs	2,319.34		-	-			-	0.00%
030-563-50400-50341	Uniforms			-	-	2,000.00	500.00	500.00	
030-563-50400-50365	Legal Fees			-	-			-	
030-563-50400-50366	Audit Fees	40,000.00	40,000.00	35,000.00	14,700.00	45,000.00	30,000.00	(5,000.00)	-14.29%

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
030-563-50400-50370	Copier Lease/Charges	-	-	-	-			-	0.00%
030-563-50400-50373	Tort/Liability	2,500.00	2,500.00	2,000.00	1,197.00	3,500.00		(2,000.00)	-100.00%
030-563-50400-50374	Property Ins.	1,500.00	1,500.00	2,000.00	1,830.00	2,500.00		(2,000.00)	-100.00%
030-563-50400-50375	Vehicle Insurance			-	-			-	0.00%
030-563-50400-50376	Computer Services	20,000.00	20,000.00	25,000.00	29,233.47	38,000.00	25,000.00	-	0.00%
030-563-50400-50381	Refund Issued	-	-	-	1,363.22			-	0.00%
030-563-50400-50893	Depreciation Expense	-		-	-				
Total Other Services	Total Other Services	87,739.34	84,000.00	90,000.00	64,980.56	161,200.00	94,000.00	4,000.00	4.44%
				-					
Capital Outlay	Capital Outlay								
030-563-50500-50886	Capital-Miscellaneous	-	-	-	-				
Capital	Capital	-	-	-	-				
								-	
Total Water Billing	Total Water Billing	304,101.62	536,580.00	340,000.00	214,348.92	438,125.00	358,457.00	18,457.00	5.43%

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

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
Personnel Services	Personnel Services								
035-565-50100-50100	Salaries Wages	36,773.57	38,043.00	50,000.00	33,525.56	50,000.00	50,000.00	-	0.00%
035-565-50100-50102	Overtime	3,500.00	4,500.00	2,000.00	-	1,000.00	1,000.00	(1,000.00)	-50.00%
035-565-50100-50103	Retirement	6,089.70	7,061.00	9,200.00	6,222.34	9,000.00	9,000.00	(200.00)	-2.17%
035-565-50100-50104	FICA	2,813.18	2,910.00	3,800.00	2,398.15	4,000.00	3,750.00	(50.00)	-1.32%
035-565-50100-50105	Workers Comp.	1,470.92	1,522.00	2,000.00	1,341.02	2,000.00	2,000.00	-	0.00%
035-565-50100-50106	Health Insurance	6,166.32	5,869.00	16,500.00	8,238.02	18,000.00	17,886.00	1,386.00	8.40%
035-565-50100-50107	Christmas Bonus	140.00	150.00	250.00	243.64	250.00	500.00	250.00	100.00%
035-565-50100-50108	Unemployment			-	-				
Personnel Services	Personnel Services	56,953.69	60,055.00	83,750.00	51,968.73	84,250.00	84,136.00	386.00	0.46%
Materials and Supplies	Materials and Supplies								
035-565-50400-50210	Office Supplies			-	-			-	0.00%
035-565-50400-50211	Postage			-	-			-	0.00%
035-565-50400-50218	Tires (Merged with Vehicle Repairs)	4,000.00	6,000.00	5,000.00	-			(5,000.00)	-100.00%
035-565-50400-50219	Gas & Oil	5,000.00	5,000.00	2,500.00	-	3,000.00	2,000.00	(500.00)	-20.00%
035-565-50400-50231	Materials and Supplies	20,000.00	20,000.00	25,000.00	-	100,000.00	33,419.00	8,419.00	33.68%
035-565-50400-50232	Tools	5,000.00	5,000.00	5,000.00	356.34	5,000.00	2,500.00	(2,500.00)	-50.00%
035-565-50400-50234	Gravel & Stone	7,000.00	7,000.00	8,000.00	-	10,000.00	8,000.00	-	0.00%
035-565-50400-50235	Asphalt	9,000.00	9,000.00	10,000.00	-	15,000.00	10,000.00	-	0.00%
035-565-50400-50271	Health Supplies		-	-	-			-	0.00%
035-565-50400-50314	Dues & Licenses		-	-	-			-	0.00%
035-565-50400-50315	Travel		-	-	-	2,000.00	500.00	500.00	
035-565-50400-50316	Training		-	-	-	5,000.00	1,000.00	1,000.00	
035-565-50400-50317	Vehicle Repairs and Tires	5,000.00	5,000.00	5,000.00	331.42	10,000.00	1,500.00	(3,500.00)	-70.00%
035-565-50400-50320	Electricity	5,600.00	5,680.00	5,500.00	2,709.70	7,000.00	6,000.00	500.00	9.09%
035-565-50400-50321	Telephone			-	-			-	0.00%
035-565-50400-50326	Equipment Maintenance	10,000.00	15,000.00	15,000.00	5,355.24	25,000.00	13,000.00	(2,000.00)	-13.33%
035-565-50400-50327	Leases & Service Contracts			-	-			-	0.00%
035-565-50400-50341	Uniforms			-	-			-	0.00%
035-565-50400-50361	Advertising			-	-			-	0.00%
035-565-50400-50365	Legal Fees			-	-			-	0.00%
035-565-50400-50366	Audit Fees			-	-			-	0.00%
035-565-50400-50373	Tort Liability Insurance	800.00	800.00	500.00	480.00	500.00		(500.00)	-100.00%
035-565-50400-50374	Property Insurance			-	-			-	0.00%
035-565-50400-50375	Vehicle Insurance			-	-			-	0.00%
035-565-50400-50399	Miscellaneous Expense			-	-			-	0.00%
035-565-50400-50426	System Maintenance	25,000.00	25,000.00	40,000.00	7,462.00	50,000.00	45,000.00	5,000.00	12.50%

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	6-Month Expenses	FY 25-26 Request	FY 25-26 Recommended	Difference from FY 25	Percent Difference
035-565-50400-50427	Electricity-Pump			-	-			-	0.00%
035-565-50400-50893	Depreciation Expense			-	-			-	0.00%
035-565-50400-50897	Sewer Transfer to Other Funds		29,212.00	-	-			-	0.00%
035-565-50400-50899	Sewer Reimbursement			-	-			-	0.00%
035-565-50400-50900	Sewer Treatment Charges	1,130,580.00	-	-	-			-	0.00%
035-565-50400-50901	County Sewer Fees			-	-			-	0.00%
035-565-50400-50902	New Sewer Line Construction	288,095.00		-	-	200,000.00		-	0.00%
Materials and Supplies	Materials and Supplies	1,515,075.00	132,692.00	121,500.00	16,694.70	422,500.00	122,919.00	1,419.00	1.17%
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	1,572,028.69	192,747.00	205,250.00	68,663.43	506,750.00	207,055.00	1,805.00	0.88%