



CITY OF WALHALLA

FY 2023
(July 1, 2022-June 30, 2023)

ANNUAL BUDGET

ADOPTED
JUNE 21, 2022

Mr. Danny Edwards, Mayor

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

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

June 21, 2022

City of Walhalla
City Council
206 N. Church Street
Walhalla, SC 29691

Dear Honorable Mayor and Council Members,

It is my pleasure to present the 2023 fiscal year budget. This budget is a first of its kind as it incorporates all the multiple budgets into one unified budget document and ordinance. This budget also introduces new financial policies and creates a new capital improvement fund. In addition, this budget attempts to meet the goals and objectives of council in several areas: increasing employee pay, replacing aging fleet, repairing infrastructure, and investing in economic development programs. You will notice this document recaps the activity taken place over the last year and provides direction for activities to take place this upcoming year.

Notable aspects of this budget include: 8% pay adjustments for all city employees. This brings salaries closer to our competitors and reduces compression among supervisors and subordinates. Funding of 3 new firefighter/emts, 2 new police officers, and 1 new engineering position. Replacement of Service Truck for the Fire Department and replacement of front load sanitation truck. More attention will be given to improving our utility systems. This budget document also accounts for all our financial assets.

Execution of this budget will take superb cash management and coordination of purchases city wide. Inflation is alive and well. We have experienced rising cost and rising demands for our service in all departments. We must carefully balance our wants and needs in order to make this budget successful.

We must work hard this next year and upcoming years to increase our revenues to meet the growing demands that require our services. New and innovative ways must be implemented in order to maintain our current and expected standard. We have met the challenges thus far but must work hard to continue.

Lastly, I want to thank you for giving me yet another opportunity to serve and I especially thank all the staff that tirelessly puts in countless hours to make this budget process go smoothly. Without the hearts of our staff, we would not be able to perform our mission of supporting our citizens and visitors.

Sincerely I am,



Timothy B. Burton
City Administrator

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE 2022-4

CITY OF WALHALLA)

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR GENERAL, WATER, SEWER, AND HOSPITALITY FUNDS, HEREIN KNOWN AS THE “UNIFIED BUDGET OF THE CITY OF WALHALLA, SOUTH CAROLINA” FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023, AND OTHER MATTERS RELATED THERETO.

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

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

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

WHEREAS, the City of Walhalla finds it desirable to fund and promote the Main Street Walhalla programs and its endeavors and;

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

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

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

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

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

ARTICLE I

The following amounts are appropriated for fiscal year 2022-2023 of the City of Walhalla, SC for operation and maintenance of the city and its utilities.

Revenues

General Fund	\$6,471,970.57
Water	\$7,581,432.79
Sewer	\$1,572,028.69
Hospitality	\$285,000.00
Total Revenues	\$15,910,432.05

Expenditures

General Fund Total	\$6,471,970.57
<i>Parks and Recreation</i>	<i>\$486,913.21</i>
<i>General Properties</i>	<i>\$1,019,300.00</i>
<i>Court</i>	<i>\$76,936.53</i>
<i>Street Department</i>	<i>\$1,924,234.63</i>
<i>Fire</i>	<i>\$826,202.07</i>
<i>Community Development</i>	<i>\$135,425.00</i>
<i>Administration</i>	<i>\$635,908.40</i>
<i>Police</i>	<i>\$1,367,050.73</i>
Water Total	\$7,581,432.87
<i>Water Billing</i>	<i>\$304,101.62</i>
<i>Water Crew</i>	<i>\$4,959,801.28</i>
<i>Water Plant</i>	<i>\$2,317,529.97</i>
Sewer Total	\$1,572,028.69
Total Expenditures	\$15,625,432.13

ARTICLE II

SECTION 1.

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

SECTION 2

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

SECTION 3.

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

SECTION 4.

That the tax to cover the period July 1, 2022 through June 30, 2023, both inclusive of the sums and in the manner hereafter mentioned is and shall be levied, collected and paid to the treasury of the City of Walhalla for the use and service thereof; that is a tax of eight dollars and forty cents (\$8.40) for every one hundred dollars (\$100.00) assessed value of all real estate and personal property owned and used in the City of Walhalla, except that which is exempt pursuant to South Carolina law, is levied and shall be paid to the City Treasury improvements, and current expenses of the City, such tax shall constitute a levy to eighty-four (84) mills against all property which is assembled by Oconee County for tax purposes;

SECTION 5.

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

Tax notices shall be issued on before September 20, 2022, providing for payment on or before January 1, 2022, with penalty of three percent (3%) if paid by January 15, 2023, and execution with another three percent (3%) will be issued if paid after March 15, 2023. Cost of levy, advertisement and sale shall be added as additional costs on all property of a defaulting taxpayer;

SECTION 6.

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

SECTION 7.

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

SECTION 8.

All new and existing business proposing to exercise, carry on any trade, or show intent to do business, shall procure a license before commencing such trade, business, or profession in accordance with the provisions of Ordinance 2021-29 An Ordinance to Repeal Ordinance 2020-18 and Adopt a New Business License Ordinance in Accordance with the Business License Standardization Act (2020 Act No. 176).

SECTION 9.

There will be an interfund transfer from FY 2023 Water Budget of \$600,000.

ARTICLE III

SECTION 1.

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

SECTION 2

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

The Council authorizes the adjustment of fees to coincide and cover any rate adjustments by the Oconee Joint Regional Sewer Authority up to 10%, further adjustments must be approved through council action.

SECTION 3.

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

SECTION 4.

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

ARTICLE IV

SECTION 1.

That a 2% hospitality tax will be collected for the period of July 1, 2022, through June 30, 2023 and will be used for the sole purpose of promoting tourism and/or tourism related activities.

SECTION 2.

In return Main Street Walhalla will submit an annual budget by July 1 for approval by the City of Walhalla Council and;

Main Street Walhalla will provide monthly financial statements to the City of Walhalla Council and;

Main Street Walhalla will submit an independent yearly financial audit by Dec 31 to the City of Walhalla Council and;

Main Street Walhalla will abide by the procurement regulations set forth by City of Walhalla Ordinance 2019-15 and;

Any shortcomings identified in the independent yearly financial audit shall be remedied by Main Street Walhalla before further contribution will be made by the City of Walhalla.

ARTICLE V

Section I.

There is hereby created and established a special purpose fund to be designated and known as the *Capital Improvement Fund*.

Section II.

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

Section III.

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

Section IV.

The city shall establish accounting procedures to ensure that moneys deposited in the general government capital improvement fund from grants, loans or any other dedicated funding source are accounted for and expended in a manner consistent with the terms and conditions of the legislation or contractual agreements governing such funding sources.

ARTICLE VI

Financial Policies

I. Purpose

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

II. Operating Budget Policy

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

- A. According to the laws of the State of South Carolina, the city will adopt a balanced operating budget, annually, and provide full disclosure when a deviation from a balanced operating budget is planned or when it occurs.
- B. The term of the fiscal year is July 1 – June 30.

- C. The City Administrator will monitor the financial condition of the city and estimate present and future financial needs.
- D. Department heads will be accountable for the implementing department budgets in a manner that accomplishes the programs and objectives for which the budgets were authorized, and ensuring that their respective budgets stay within the prescribed funding levels.
- E. Departments must stay within budget by each major expense category of personnel, operating, and capital; Budget transfers or shifts in departmental budgets must be authorized by the City Administrator; provided that overall budget appropriations do not change without the approval of the City Council.
- F. The city will develop a program to integrate performance measures and productivity indicators with the annual budget.
- G. The city will maintain a risk management program to provide for protection against loss and a reduction in exposure to liability.

III. Revenues

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

- A. The city shall conservatively estimate annual revenue increases.
- B. All surpluses above the budgeted revenue estimates will be available to the city for appropriation through the city's budget monitoring and approval processes. Additional appropriations will be used for activities that support the function or program generating the additional fees.
- C. Overall revenue shortfalls requiring additional discretionary General Fund resources will result in a city current appropriation level reduction. In the event of a current fiscal year projected total revenue shortfall, the city will document other offsetting revenues or reduce its budget within the regular budget monitoring process. Transfers from the city's General Fund balance to cover revenue shortfalls shall not occur without City Council authorization.
- D. The city will maintain a diversified and stable revenue base to reduce the effects of short-term fluctuations in any one revenue source.
- E. All enterprise funds will be self-supporting. The city will establish all user charges fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The city will review these fees & charges annually in the budget process and target rates that meet the cost to provide the service.

- F. Charges for services that benefit specific users should recover full costs, including all direct costs, General Fund overhead, loss of interest and depreciation on capital assets. Through a cost allocation program, city overhead rates and General Fund overhead allocations will be established annually by the Finance Department.
- G. Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations.
- H. One-time sources such as proceeds from asset sales, debt refinancing, one-time grants, revenue spikes, budget savings and similar non-recurring revenue shall not be used for current or new ongoing operating expenses. Appropriate uses of one-time resources include:
- **Rebuilding General Fund Balance**
 - **Establishing or rebuilding and Emergency Reserve or Contingency Fund**
 - **Early retirement of debt**
 - **Funding capital expenditures and/or other non-recurring expenditures**
- I. The city will actively seek grant funding to fund both operating and capital expenditures. Prior to the acceptance of grant funding, an elevation of the grant must determine the following:
- The grant purpose is compatible with city program objectives
 - The benefits provided by the grant exceed the cost of administration
 - The grant does not commit the city to long-term tax funded expenditures after the completion of the grant period.

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

IV. Expenditures

The city will provide for a balanced budget, annually, whereby the current operating revenues will be sufficient to support current operating expenditures. An appropriate balance will be maintained between budget dollars provided for direct public services and dollars provided to assure good management and legal compliance. In addition to the City Administrator and the Chief Financial Officer, all department heads share in the responsibility of

understanding the city's long-term financial viability, its general spending trends, its projected incomes, and educating themselves, and employees on the necessary short and long-term balance between revenues and expenditures.

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

V. Debt Policy

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

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

VI. 10 Year Financial Forecast

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

VII. Capital Improvement Program

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

- A. Operating expenditures will be programmed to include the cost of implementing the Capital Improvement Plan as required.
- B. Capital assets shall be purchased and maintained on a regular schedule.
- C. Within the legal limits of South Carolina Statue and the constraints of operating budgets, debt shall be issued for the purchase of capital assets, including major renovations.
- D. An amount determined annually by council shall be deposited into the Capital Improvement Fund from general appropriations.
- E. Lease purchases will be considered before the use of Capital Improvement Fund balance for capital equipment and fleet.

VIII. Accounting Policy

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

- A. An annual audit will be performed and completed no longer than six (6) months from the end of the prior fiscal year by an independent public accounting firm that will issue an official opinion on the comprehensive annual financial report (CAFR) with a management letter detailing areas that need improvement, if required.
- B. Full disclosure will be provided in the financial statements and bond representations.
- C. A management letter, the by-product of an annual audit, shall be presented by the independent certified public accounting firm no later than 60 days from issuance of the city's CAFR.

- D. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis and adjustment (if required) quarterly.
- E. All revenue collections will be consolidated under the Finance Department (or Chief Financial Officer) and be audited at least annually.
- F. The city will maintain an internal control system that safeguard assets and provide reasonable assurances (e.g., noting any changes in finance statements) for the proper recording of the financial transactions of the city.

IX. Fund Balance Program

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

Nonspendable fund balance is restricted basically because of the form.

Restricted fund balance has external limitations on use.

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

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

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

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

To help maintain services during short periods or economic decline and to meet emergency conditions, in addition to any other restricted or committed Fund Balance amounts, the budget shall provide for a contingency designation equivalent to 180 days of estimated annual operating revenues in all governmental type funds. The contingency shall also be exclusive of all fund balance

types not anticipated to be readily available for use in emergencies. The contingency is established to provide for nonrecurring unanticipated expenditures.

- b) Committed/Assigned Fund Balance – Other Council Designations
Council may at its discretion designate any portion of available unassigned fund balance as long as the remaining fund balance allows for unreserved unassigned fund balance to be maintained at no less than 10 percent of regular general fund annual operating revenues.

2) Unreserved – Unassigned Fund Balance

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

X. Depository/Investment Policy

The city's investment policy is in conformance with all Federal, State and Local governing legislation, the Government Finance Officers Association (GFOA) best practices and other legal requirements, and applies to the investment of all funds, excluding the investment of employee's retirement funds.

- A. Except for funds in certain restricted and special funds, the city will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration.
- B. The city will participate in the South Carolina State Local Government Investment Pool (LGIP) to acquire maximum returns on investments by pooling available funds with funds from other political subdivisions through the South Carolina Treasurers Office as permitted by South Carolina State Statue.
- C. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
- D. All investments are authorized by City Council and are consistent with GFOA policies and statements.

- E. Current operating funds (30-day demand deposits) will be maintained in interest bearing checking accounts.
- F. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonable anticipated.
- G. Reserves and funds not required for the maintenance of a positive cash flow position within the next 30 days (time deposits held in savings accounts or as Certificates of Deposits) will be maintained in accounts bearing the highest interest rates available to the city, provided that such accounts are secured from risk as provided by law. Where practicable, such accounts will be structured to ensure availability of funds without incurring unnecessary penalties upon withdrawal.
- H. Full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit.
- I. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.
- J. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.
- K. The City Administrator or his/her designee is authorized with managing the investment portfolio.
- L. A list will be maintained by the City's Finance Department of all financial institutions and depositories authorized to provide investment services for the city.
- M. All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:
 - Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.
 - Proof of Financial Industry Regulatory Authority (FINRA) certification (not applicable to Certificate of Deposit counterparties).
 - Proof of state registration.
 - Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties).
 - Certification of having read and understood and agreeing to comply with the city's investment policy.
 - Evidence of adequate insurance coverage.

ARTICLE VII

Section 1. Findings

(a) The City may desire to acquire and finance sanitation vehicle during the current fiscal year, in an amount not exceeding \$350,000 (collectively, "Equipment"), through means of borrowing money from a bank or other financial institution selected by the Administrator.

(b) It is in the best interest of the City to acquire the Equipment by entering into the Financing (defined below). The Financing will enable the City to acquire the Equipment, which is necessary for the City's proper functioning.

Section 2. Approval of Acquisition and Financing; Delegation of Authority. The City may acquire and finance the Equipment according to a lease purchase financing, or other means of financing, in an amount not to exceed \$350,000, which is repayable through annual appropriations from any legally available source, and the payment of which is provided for by the imposition of debt service millage ("Financing"). The Administrator shall endeavor to structure the Financing, so it does not count against the City's constitutional debt limit.

The City authorizes the Financing, and the Administrator may determine all items related to Financing, for example (if and when applicable), the method and timing, any applicable notices, the form of all documents, the method for calculating interest, the dated and delivery dates, any early termination provisions. Each document related to the Financing, shall be executed in the name of the City with the manual or facsimile signature of the Administrator attested by the manual or facsimile signature of the City Clerk ("Clerk"), and authenticated by the registrar/paying agent.

Section 3. Tax Covenant. The City covenants that no use of the proceeds of the Financing shall be made which, if that use had been reasonably expected on the date of issue of the Financing, would have caused the Financing to be an "arbitrage bond," as defined in Section 148 of the Internal Revenue Code ("Code"). If, at the time of issuance, the City does not reasonably anticipate issuing in excess of \$10,000,000 in tax exempt obligations in the current calendar year, the City is authorized to designate the Financing as a "bank qualified tax-exempt obligation" within the meaning of Section 265(b)(3) of the Code.

All property provided by the net proceeds of the Financing will be owned by the City in accordance with rules governing ownership of property for federal tax income purposes.

The City shall not permit the proceeds of the Financing or any facility financed with the proceeds of the Financing to be used in any manner that would result (A) ten percent (10%) or more of such proceeds being considered as having been used directly or indirectly in any trade or business carried on by any natural person or in activity carried on by a person other than a natural person other than a government unit as provided in Section 141(b) of the Code or (B) five percent (5%) or more of such proceeds being considered as having been used directly or indirectly to make or finance loans to any person other than a governmental unit as provided in Section 141(c) of the Code.

The City is not party to or nor will it enter into any contracts with and person for the use or management of any facility provided with the proceeds of the Financing that do not conform to the guidelines set forth in Revenue Procedure 2017-13.

Section 4. Authorization to Execute. The City Council authorizes the Administrator and Clerk to execute whatever documents and instruments as may be necessary to effect the issuance of the Lease.

ARTICLE IX

Section 1. The Council of the Municipality hereby elects to apply the standard allowance of \$10 million to calculate the reduction in its general revenue during the test period.

Section 2. The Municipality acknowledges that the Final Rule does not become effective until April 1, 2022. As noted in the Overview of the Final Rule provided by the United States Department of the Treasury, however, “recipients can choose to take advantage of the final rule’s flexibilities and simplifications now, even ahead of the effective date.” *See Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule*, U.S. Department of the Treasury, p. 5. The Municipality is hereby choosing to take advantage of such flexibilities and simplifications.

Section 3. The Municipality acknowledges that the standard allowance is limited to the amount of ARPA Funds actually received by the Municipality. The Municipality therefore declares that the reduction in its general revenue during the test period is equal to the lesser of (a) \$10 million, or (b) the amount of ARPA Funds awarded to and/or received by the Municipality.

Section 4. The Municipality will appropriate the ARPA Funds by budget ordinance, and will expend the ARPA Funds for qualifying purposes, before December 31, 2024.

Section 5. The City Administrator of the Municipality is hereby authorized and directed to provide such additional documentation, assurances, or certifications as may be required by the United States Government or the State of South Carolina in order to carry out the purposes of this ordinance.

ARTICLE X

Section 1. General Repealer. All orders, resolutions, and parts thereof in conflict herewith are to the extent of that conflict hereby repealed. This Ordinance shall take effect and be in full force upon adoption by the City Council.

SECTION 2.

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

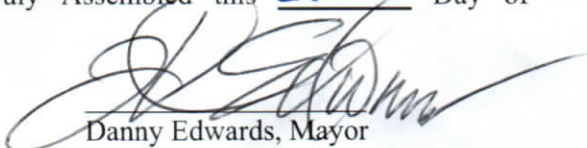
SECTION 3.

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

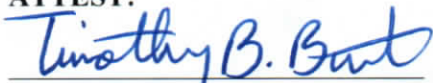
SECTION 4.

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

DONE AND RATIFIED in Council Duly Assembled this 21ST Day of JUNE 2022.


Danny Edwards, Mayor

ATTEST:


Timothy B. Burton, City Administrator

Introduced By: MR. PACE

First Reading: 17 MAY 2022

Public Hearing,
Second Reading
And Adoption: 21 JUN 2022

STATE OF SOUTH CAROLINA
CITY OF WALHALLA
BUDGET PROVISOS FOR FISCAL YEAR 2022-2023
ORDINANCE 2022-4

Section 1

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

Section 2

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

Section 3

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

Section 4

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

Section 5

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

Section 6

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

Section 7

The standard mileage rate reimbursed to City employees for use of their personal vehicles will be equal to the amount set, as the authorized rate at the applicable time, by the Internal Revenue Service.

Section 8

Walhalla City will pay City employees a per diem for meals while traveling on City business, including travel related to training. No per diem will be paid for meals that are included in registration fees. The rates will be \$8 for breakfast, \$12 for lunch and \$15 for dinner. Per Diem for breakfast will be reimbursed if the employee is required to leave home before 7:30 a.m. Per Diem for dinner will be reimbursed if the employee returns home after 6 p.m. For non-overnight travel reimbursement for meals will be based on actual expenditures for meals, limited to the per diem amounts above. Receipts for meals will be required for reimbursements.

Section 9

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

Section 10

Due to the volatile petroleum market, a fuel contingency account in the Administrator's Department is required for FY 22-23. These funds will only be utilized, when required, for necessary fuel expenditure overages. Funding for the fuel contingency account will come from: unassigned general fund balance (or any unused salaries) in the amount up to \$100,000. (Contingent upon year end verification of availability).



CITY OF WALHALLA

FY 2022-2023

Budget Document

City Council
2022

Danny Edwards, Mayor
Danny Woodward, Mayor Pro-Tem
Keith Pace
Sarai Melendez
David Underwood
Tyler Jordan
Grant Keehn

Michael Kozlarek, City Attorney
Danny Singleton, City Judge
Ashley G. Jones, City Clerk
Timothy B. Burton, City Administrator

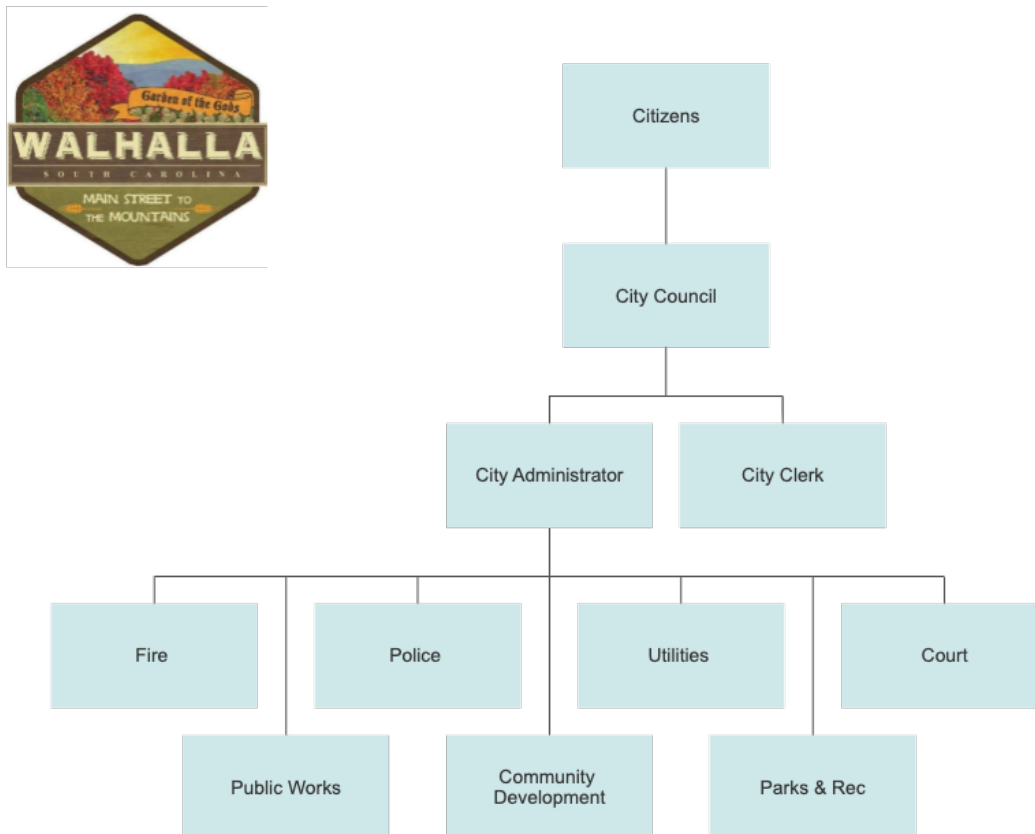


Introduction

This document is the financial guidance for the Fiscal Year 2023. The fiscal year for the City of Walhalla runs July 1 to June 30. The City of Walhalla operates a full-service municipality that provides its own Administration, Community Development, Police, Public Works (streets and sanitation), Fire, Recreation, Court, and Public Utilities (water treatment/distribution and sewer collection).

The City of Walhalla adopts its annual budget by ordinance that is ratified by a council form of government. The Council provides direction to the city through an administrator to city departments.

This budget addresses human capital in the form of pay adjustments for all employees and new positions across 3 departments. It also creates a new capital improvement fund and establishes meaningful financial policies. Vehicles and infrastructure are addressed through contingency, ARP funds, and the capital improvement fund.



Walhalla, South Carolina
STAFFING BY DEPARTMENT AND STATUS
2022-2023 Budget

Full Time						
Department	FY18	FY 19	FY20	FY21	FY 22	FY 23 Recommeneded
Administration (510)	1	2	3	3	2	2
Community Development				0	2	2
Police (520)	12	13	13	13	14	17
Street (530)	12	10	12	13	14	13
Fire (540)	8	8	8	8	8	11
Recreation (550)	3	3	3	3	4	4
Court (558)	1	0	1	1	1	1
Water Crew (560)	9	10	10	10	12	13
Water Billing (563)	3	3	3	3	3	3
Water Plant (561)	2	2	4	4	4	4
Sewer (565)	0	1	1	1	1	1
Total	51	52	58	59	65	71
Part Time						
Department	FY18	FY 19	FY20	FY21	FY 22	FY 23 Recommeneded
Administration (510)	0	0	0	0	0	0
Police (520)	0	0	0	0	0	0
Street (530)	0	0	2	2	1	0
Fire (540)	3	3	3	7	7	0
Recreation (550)	0	0	0	0	0	0
Court (558)	0	1	0	0	1	1
Water Crew (560)	0	0	0	0	0	0
Water Billing (563)	0	0	0	0	0	0
Water Plant (561)	5	4	3	3	3	3
Sewer (565)	0	0	0	0	0	0
Total Part time	8	8	8	12	12	4



Revenues

Revenues are collected through numerous avenues. User Fees (such as sanitation, business license fees, permits, and facility day use charges) and water sales are the major revenue collectors for the city. Other sources like ad valorem taxes and franchise fees make up the remainder of revenues. These revenue streams have not seen much upward growth. This past year real estate values and prices have increased. This increase has accounted for the small uptick in ad valorem revenue. Oconee County is currently going through a reassessment year. Fiscal year 2024 will reflect those changes. Hospitality Tax revenues have increased so that a direct reflection that tourism due to entertainment, recreation, and new businesses is strong. Walhalla is still experiencing interest in downtown development.

Walhalla, like other small municipalities, is faced with balancing increasing budgets and higher levels of service with stagnant or slow growing revenue bases. The city has opportunities this FY to increase its tax base by the addition of properties through annexation, the recruiting of commercial businesses in a designated commercial area, increased use of recreational areas, and through the continued application of grants for projects and equipment.

Walhalla is heavily relying on the American Rescue Plan funds for replacing lost revenue. This replacement revenue is being used for both aiding general government operations and replacing aging infrastructure.

General Fund Revenues (010)

The general fund is comprised of all taxes (hospitality excluded), franchise fees, business license, permits, facility use and rental, intergovernmental contracts and agreements, sanitation fees, recreation fees, fines, fund balance transfers, water fund transfers, and other uncategorized revenues. Projected FY 23 revenue is \$6.4 million.

The current millage rate for the corporate limits of Walhalla is 84 mills. There is no adjustment in the millage rate for FY 2023.

Increased visitor use at Stumphouse Mountain Park and Stumphouse Mountain Bike Park will translate into an almost two-fold revenue increase for that program. These revenues will support departments that manage the parks and for operations and maintenance of the parks.

Several interfund transfers will take place to help in providing services to our stakeholders. Hospitality Tax revenues will provide funds to operate Main Street, provide funds for the parks and recreation department, and other programs that promote tourism. Water funds will supplement the general fund by providing funds to administration for oversight and other department operations.



Hospitality Revenues (029)

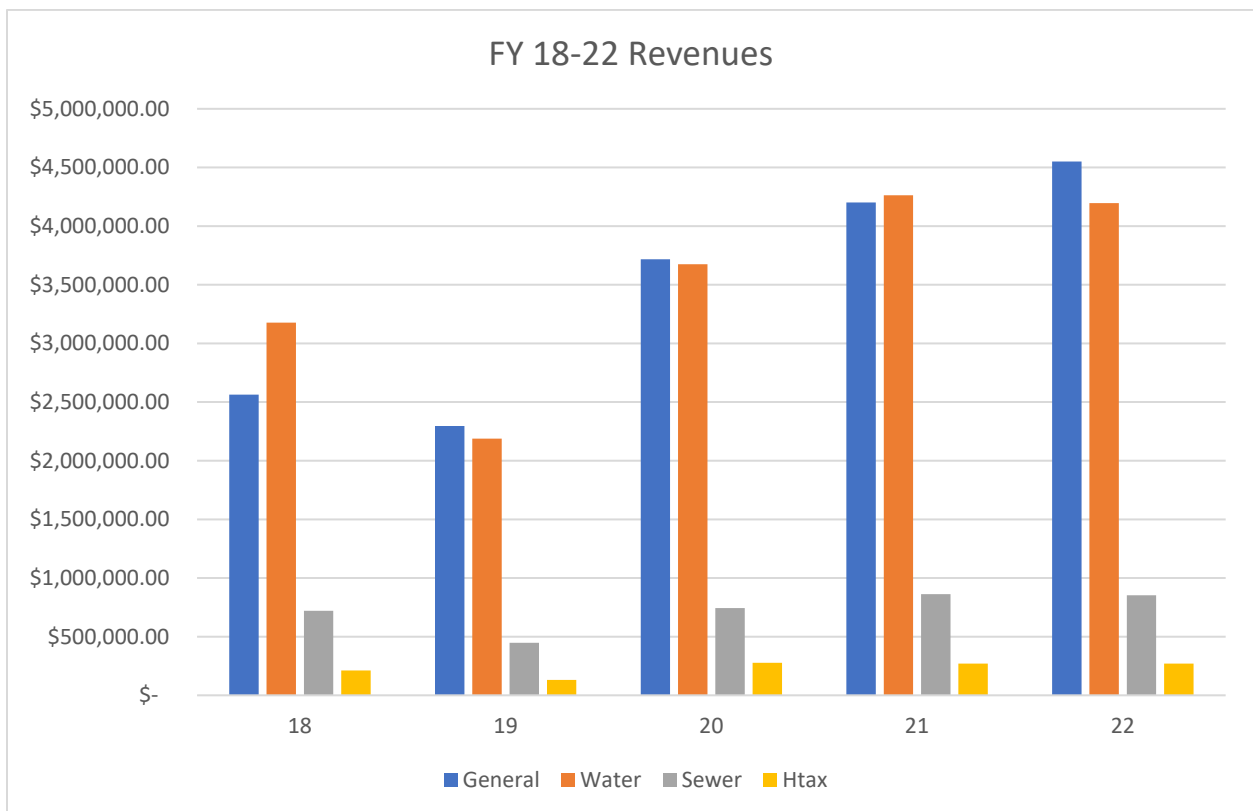
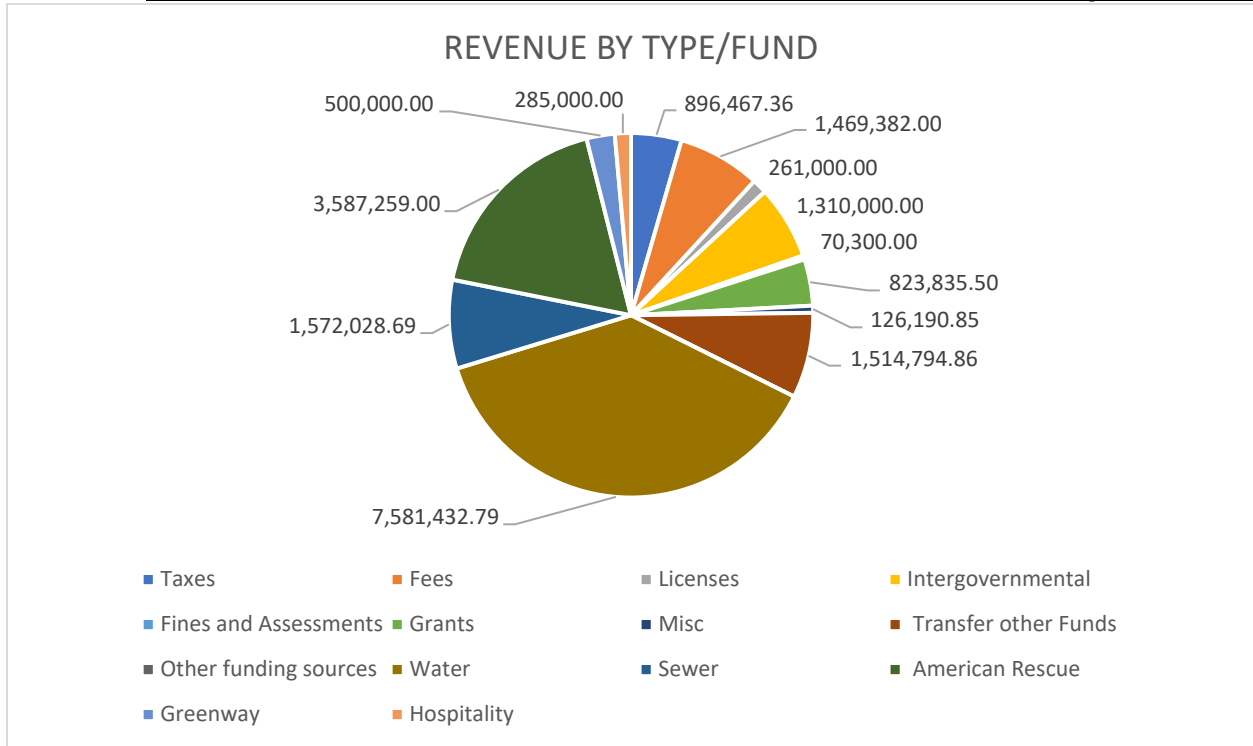
The Hospitality Fund is designed to raise revenue to fund projects, events, or other activities related to promoting or generating tourism. The revenue is generated from a 2% tax on prepared food and beverages. These also support recreation, museums, entertainment venues, and Main Street Walhalla program which in turn helps to promote and develop economic stability to Walhalla. The hospitality fund continues to outperform expectations. Projected FY 23 revenue is \$285,000.

Water Revenues (030)

Water taps and sales are the largest revenue generator for the City of Walhalla. There are no increases in rates or user fees. There is a projection in increased revenues due to our debt setoff program, the installation of accurate radio read meters, and the demand for more water services. New water accounts have steadily increased. The new water treatment plant is meeting the demands daily. At start up in Oct 2020 average output was 1.8 MGD, today that number is hovering at 3.0 MGD. FY 23 revenue is projected at \$4.3 million.

Sewer Revenues (035)

Sewer has increasingly become a liability for most jurisdictions across the nation. Sewer treatment fees steadily increase while rates charges to consumers have not increased to meet the demands. The projected increase in sewer treatment charges have necessitated a rate increase for users. Many sewer treatment costs are beyond our control; however, the city does have 2.5 seats on the OJRSA. FY 23 revenue is projected to be \$1.15 million. This will barely cover the charges and salaries for our Sewer system.



Walhalla, South Carolina
REVENUES
2022-2023 Budget

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY22 To Date	FY 2023 Approved
Taxes	797,847.92	833,084.66	873,113.05	862,327.00	888,883.88	896,467.36
Fees	635,316.30	1,218,214.85	1,466,902.48	1,454,975.00	1,064,772.86	1,469,382.00
Licenses	211,431.14	201,829.37	188,875.66	286,000.00	227,546.07	261,000.00
Intergovernmental	310,000.00	333,600.00	330,000.00	330,000.00	370,000.00	1,310,000.00
Fines and Assessments	39,877.71	49,255.93	55,127.53	70,300.00	36,956.80	70,300.00
Grants	-	285,000.00	3,748.00	-	717,835.50	823,835.50
Misc	301,409.06	107,795.00	77,921.76	131,200.00	130,960.55	126,190.85
Transfer other Funds	-	688,000.00	1,205,726.00	842,700.51	1,113,179.09	1,514,794.86
Other funding sources	-	-	-	-	-	-
TOTAL GENERAL FUND	2,295,882.13	3,716,779.81	4,201,414.48	3,977,502.51	4,550,134.75	6,471,970.57
Water	2,188,487.59	3,674,767.99	4,263,359.47	4,475,000.00	4,196,407.42	7,581,432.79
Sewer	447,085.79	744,309.56	862,384.00	1,299,067.09	852,297.47	1,572,028.69
TOTAL ENTERPRISE FUNDS	2,635,573.38	4,419,077.55	5,125,743.47	5,774,067.09	5,048,704.89	9,153,461.48
American Rescue	-	-	-	1,113,179.09	1,113,179.09	3,587,259.00
Greenway	-	-	-	-	642,374.57	500,000.00
Hospitality	131,017.39	276,829.00	270,850.14	259,000.00	270,057.78	285,000.00
DDC						
TOTAL OTHER FUNDS	131,017.39	276,829.00	270,850.14	1,372,179.09	2,025,611.44	4,372,259.00

Walhalla, South Carolina
GENERAL REVENUES
2022-2023 Budget

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Approved	FY22 To Date	FY 2023 Approved
Property Taxes	507,549.00	511,843.88	534,752.36	530,000.00	570,901.87	570,000.00
Delinquent Taxes	20,744.64	23,123.52	44,053.28	27,000.00	27,166.44	25,000.00
Homestead Exemption	59,031.00	62,646.00	57,987.72	60,000.00	57,365.28	60,000.00
Merchants Inventory Refund	6,780.72	9,040.00	9,040.48	9,000.00	9,040.96	9,000.00
Vehicle Property Tax	92,736.49	115,350.87	120,277.87	118,000.00	117,282.44	118,000.00
Business License	153,755.89	447,843.57	543,845.88	455,000.00	179,365.12	455,000.00
Building Permits	90.00	500.00	-	-	-	-
Accommodations Tax Rebate	11,470.89	10,007.58	3,989.99	10,000.00	7,189.40	5,500.00
SC Tax Rebate Aid	99,535.18	101,072.81	103,011.35	108,327.00	95,601.31	105,467.36
Accommodations Tax	-	-	-	-	4,336.18	3,500.00
Oconee County Fire Contract	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Blue Ridge Electric	3,661.44	3,631.13	5,551.13	5,000.00	4,083.73	5,000.00
Duke Power	129,830.26	132,366.93	120,826.23	200,000.00	161,447.20	180,000.00
Fort Hill Nat. Gas	58,633.49	52,061.07	48,540.37	59,000.00	48,704.11	59,000.00
SC Housing Authority	9,156.91	4,362.85	4,934.00	10,000.00	4,296.83	5,000.00
Bell South/ AT&T	4,062.33	4,102.69	3,742.84	5,000.00	3,371.55	5,000.00
Northland Cable	6,086.71	5,304.70	5,281.09	7,000.00	5,642.65	7,000.00
Zoning Permits	905.00	1,355.00	1,775.00	1,500.00	3,544.00	4,500.00
Sanitation Fees	251,656.70	670,905.00	624,460.40	465,000.00	455,713.70	471,797.00
Recycling Revenue	5,006.27	2,115.28	4,591.23	4,975.00	1,821.69	4,975.00
Outside City Sanitation	134,673.75	-	95,923.75	292,500.00	307,870.25	333,110.00
Out of City Fees Recreation	22,365.00	20,034.00	16,289.94	25,000.00	16,735.00	25,000.00
Sponsorships Recreation	6,905.00	3,650.00	2,100.00	10,000.00	4,050.00	10,000.00
Oconee County Recreation Donation	10,000.00	30,000.00	30,000.00	30,000.00	30,000.00	50,000.00
Uniforms Recreation	22,739.00	22,470.00	20,325.00	28,000.00	18,925.00	28,000.00
Ins. Participants Recreation	300.00	300.00	127.00	300.00	120.00	300.00
In City Fees Recreation	2,250.00	2,410.00	1,935.00	2,500.00	1,510.00	2,500.00
Pictures Recreation		2,000.00	-	1,200.00		1,200.00
Tunnel Gate	23,169.69	29,107.00	124,906.28	120,000.00	44,268.10	95,000.00
Tunnel Shelter Rental	400.00	625.00	225.00	1,000.00	650.00	1,000.00
Depot Rental	11,100.00	14,900.00	26,445.00	27,000.00	30,200.00	27,000.00
Tunnel/DNR		3,600.00	-	-	40,000.00	960,000.00
Traffic Fines	24,844.12	47,822.93	55,127.53	67,300.00	36,129.24	67,300.00
Fines & Assessments	14,369.39	-	-	-	-	-
SC Collection Cost	664.20	1,433.00	-	3,000.00	827.56	3,000.00
SRO Walhalla	64,691.00	67,530.00	70,047.90	70,000.00	70,047.90	74,990.85
Sale of Capital Assets				-	4,900.00	
Property Rental (Bensons)	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
C Fund		285,000.00	3,748.00		717,835.50	717,835.50
Misc. Income	66,662.05	38,941.00	6,673.86	60,000.00	54,812.65	50,000.00
Grants					205,207.42	106,000.00
Interest Income	168,753.01	124.00	-			-
Pepsi Money Fund	103.00	-	-			-
Transfer From Water (030)		521,000.00	420,000.00	456,478.45		600,000.00
Transfer from Fund Balance		167,000.00	626,726.00	293,956.47		-
Fire Cost Recovery		-	3,953.00	21,000.00		10,000.00
Transfer from Hospitality (029)		-	159,000.00	92,265.59	1,113,179.09	239,491.27
Transfer from American Rescue (028)						675,303.59
General Fund Total	2,295,882.13	3,716,779.81	4,201,414.48	3,977,502.51	4,755,342.17	6,471,970.57

Walhalla, South Carolina
WATER REVENUES
2022-2023 Budget

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 YTD	FY 2023 Approved
Water Sales	2,020,486.59	3,464,857.00	3,631,093.85	3,605,000.00	3,509,614.38	4,038,697.79
Water Tap Fees	59,576.00	112,531.00	52,200.00	120,000.00	206,176.50	120,000.00
Sale of Materials						
Charges for Damages	275.00		-	1,500.00		1,500.00
Fire hydrant Meters	1,442.60	304.32	240.00	500.00	120.00	500.00
Set up charges	5,605.50	100.00	175.00	15,000.00	330.00	15,000.00
Service Charges			-	3,000.00		3,000.00
Water Penalties	34,208.92	68,673.63	78,455.76	80,000.00	79,764.22	80,000.00
Re Connect Fees	37,960.00		3,605.00	40,000.00	24,200.00	40,000.00
Fire Sprinklers	5,657.96		2,424.60	10,000.00		10,000.00
Miscellaneous Income			-			-
Telecommunications	23,275.02	28,302.04	25,174.26	28,000.00	26,181.23	28,000.00
Westminster Walhalla Water Line Connection Grant			-		350,021.09	
American Rescue			-	572,000.00		3,244,735.00
Water Reserve Fund			469,991.00			-
Water Total	2,188,487.59	3,674,767.99	4,263,359.47	4,475,000.00	4,196,407.42	7,581,432.79

Walhalla, South Carolina
SEWER REVENUES
2022-2023 Budget

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 YTD	FY 2023 Approved
Sewer Fees	408,848.96	691,232.52	688,591.98	867,110.00	808,932.04	1,194,101.50
West Union Fees	38,236.83	53,077.04	39,793.70	68,000.00	43,340.43	35,000.00
Sewer Tap		-	-		-	-
Summer Sewer Fees		-	-	500.00	-	500.00
Sewer fund balance OJSA Grant		-	103,884.00	290,595.00	25.00	290,595.00
Transfer from water		-	13,500.00	52,320.80	-	51,832.19
Transfer from fund balance				20,541.29		
Sewer Total	447,085.79	744,309.56	862,384.00	1,299,067.09	852,297.47	1,572,028.69



Expenditures

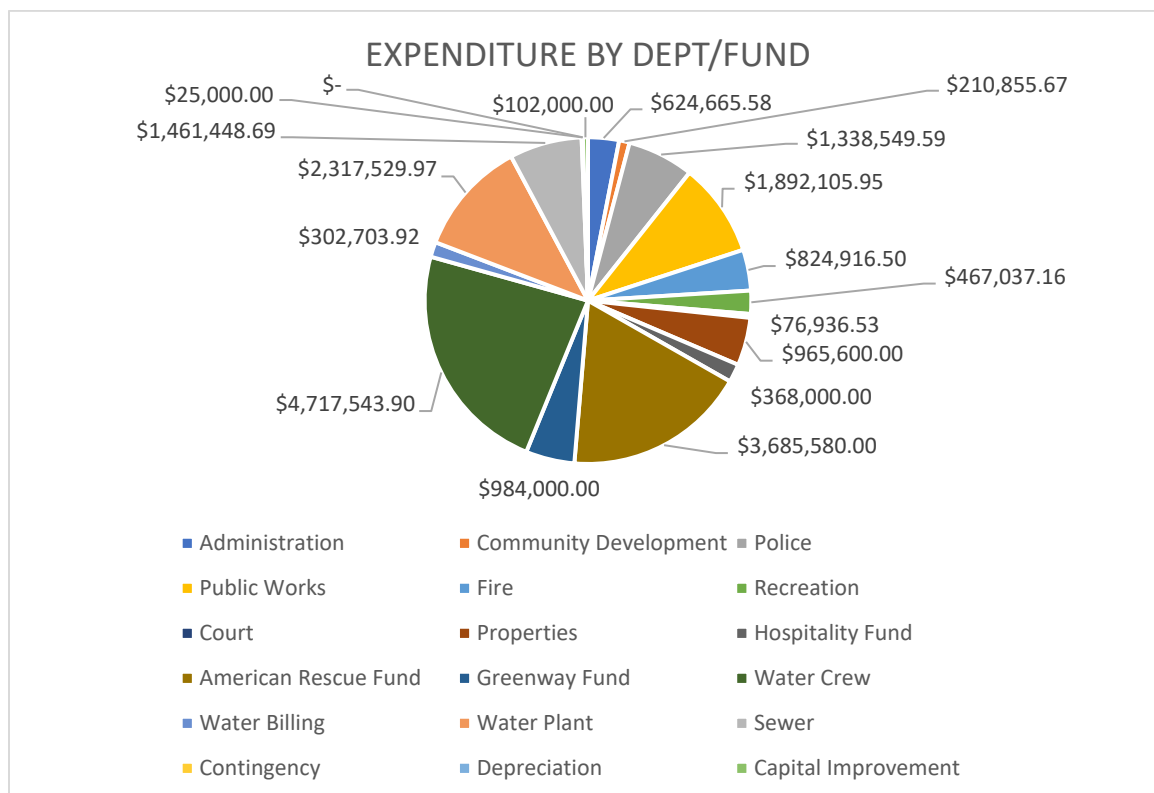
Expenditures for this FY are broken out by Fund and Department. Unfortunately, expenditures requested do not align with projected revenues therefore requested amounts have been reduced in order to maintain the current level of service and stay within a reasonable budget. Thankfully for the American Rescue Plan lost revenue provision, we can capitalize in bolstering our workforce and repairing aging infrastructure.

Along with an 8% across the board salary adjustment for all employees there are several new positions. The new positions are:

1. 2 new police officer positions
2. 3 new firefighter/emt positions
3. 1 new engineering tech position

These 6 new positions will aid in meeting the high demand for service across the city and improving our engineering support to utilities and other departments as needed.

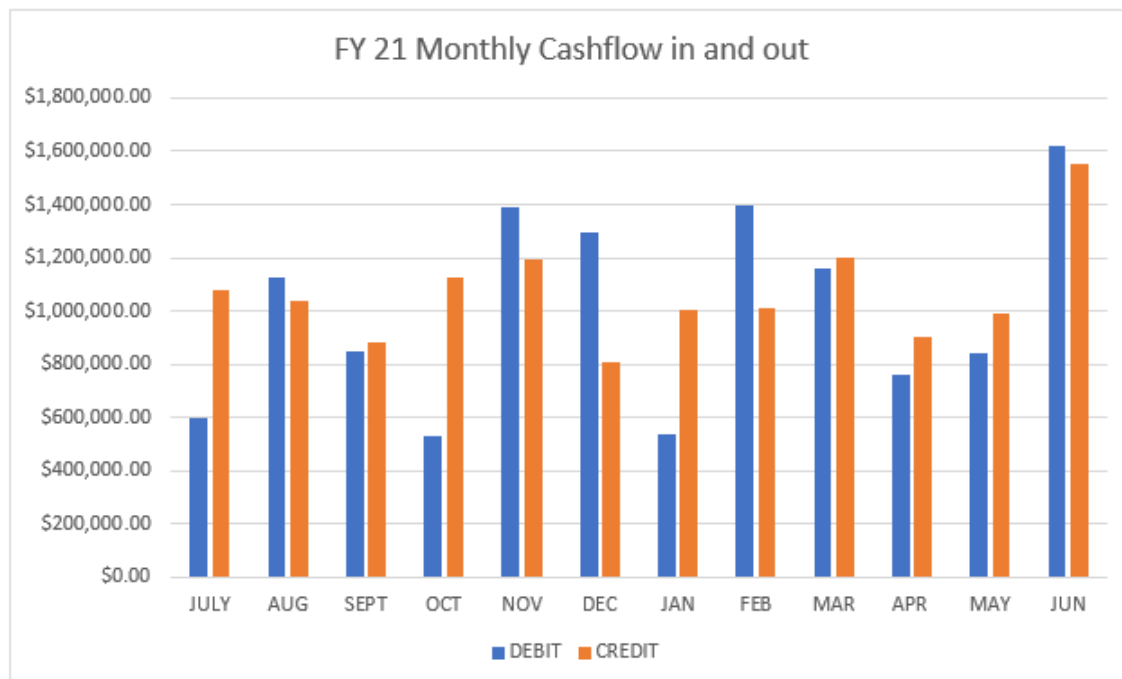
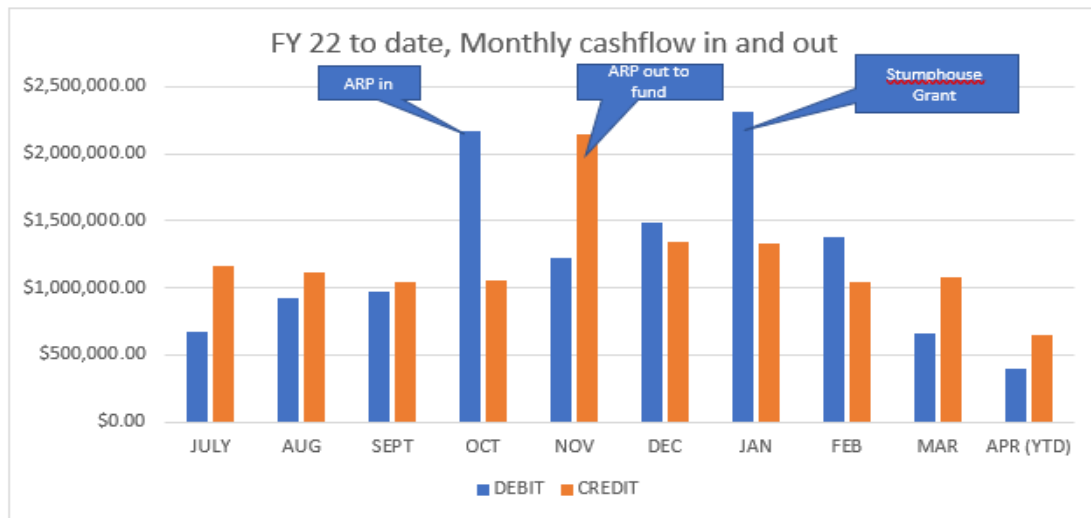
There are minimal capital expenditures in this budget. The only capital expenditures are the ones needed to continue the current level of service.





Cash Management

Expenditures will be coordinated with departments across the city to best coincide with periods of revenue to maintain a healthy bank balance.

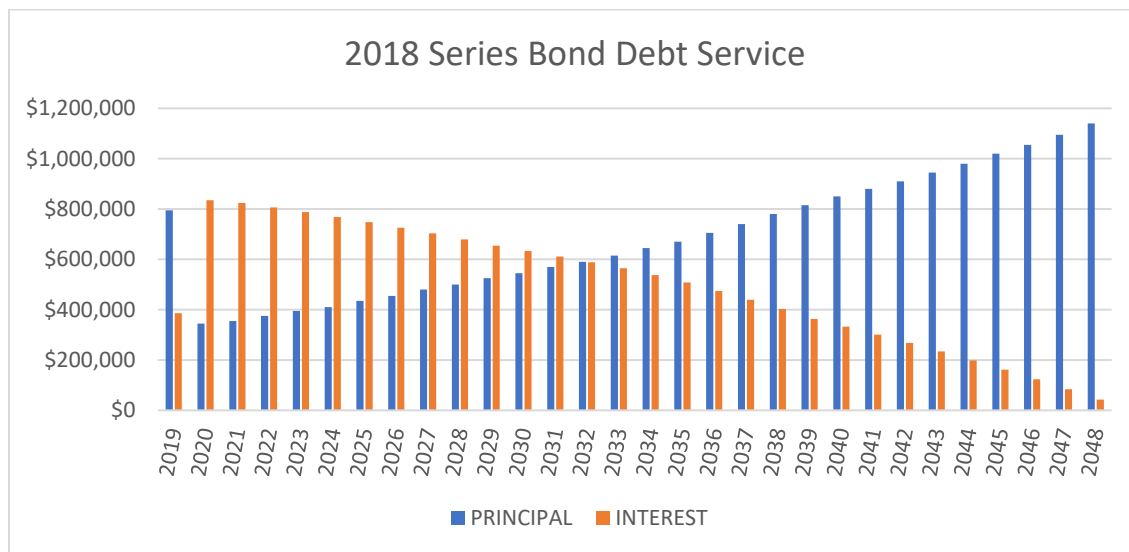




Debt Management

Bonds

Both Water and Sewer Revenues are important to manage along with expenses. A condition of our 2018 Series Water and Sewer System Revenue Bond, requires maintaining certain funds and debt service coverage at 120%. This budget proposes a 133% coverage. Average payment is \$1.2 million.



Lease-Purchases

Along with the \$20 million Water and Sewer System Revenue Bond, the city has numerous lease-purchases for capital equipment. These are typically set up for 5-7 years and enjoy a lower interest rate.

Year	Original	Remaining	Est Annual Payment	Note
May-20	\$ 566,000.00	\$ 476,064.00	\$ 112,359.00	Fire Engine, F150 PW, 2 tahoes Police, jetvac sewer
Mar-21	\$ 463,000.00	\$ 368,747.00	\$ 107,133.00	Leaf vac, F150 rec, 2 tacoma water, (F450, f550, 2 kubota water)
Aug-19	\$ 410,000.00	\$ 196,501.00	\$ 101,000.00	side load trash, chevy fire chief truck, police durango
May-22	\$ 326,932.00	\$ 326,932.00	\$ -	Sideload sanitation truck
Oct-20	\$ 118,000.00	\$ 75,509.00	\$ 24,012.00	Cat Backhoe
Jul-23	\$ 350,000.00	\$ -	\$?	Planned front load
Totals	\$2,233,932.00	\$1,443,753.00	\$ 344,504.00	

Walhalla, South Carolina
EXPENDITURES
2022-2023 Budget

Department/Fund	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Administration	288,504.54	306,304.97	310,993.13	294,330.06	385,659.95	635,996.32	635,908.40
Community Development	-	-	-	-	-	211,424.72	135,425.00
Police	817,964.23	960,512.60	1,141,013.42	1,164,517.51	1,238,700.08	1,368,068.03	1,367,050.73
Public Works	892,595.55	1,366,489.12	1,082,315.46	1,190,486.51	1,212,526.50	2,342,895.15	1,924,234.63
Fire	510,099.79	535,848.15	743,189.14	710,993.62	734,074.88	983,472.55	826,202.07
Recreation	412,947.01	348,254.16	346,934.56	408,145.24	382,262.94	472,650.66	486,913.21
Court	45,221.58	45,120.72	64,219.67	75,061.48	66,700.94	71,800.53	76,936.53
Properties	94,944.12	42,042.84	50,866.19	49,270.00	36,513.53	965,600.00	1,019,300.00
TOTAL GENERAL FUND	3,062,276.82	3,604,572.56	3,739,531.57	3,892,804.42	4,056,438.82	7,051,907.96	6,471,970.57
Hospitality Fund	146,125.67	252,804.94	114,512.53	259,000.00	150,918.93	370,250.00	368,000.00
American Rescue Fund	-	-	-	1,113,179.06	407,010.00	3,920,038.59	3,920,038.59
Greenway Fund	-	-	-	-	17,685.00	984,000.00	984,000.00
DDC							
TOTAL OTHER FUND	146,125.67	252,804.94	114,512.53	1,372,179.06	575,613.93	5,274,288.59	5,272,038.59
Water Crew	1,258,371.71	1,296,411.81	921,197.21	2,162,618.23	1,420,541.08	1,582,444.47	4,959,801.28
Water Billing	217,194.07	295,491.07	1,001,787.40	298,599.12	259,095.30	300,714.58	304,101.62
Water Plant	2,397,192.80	2,317,760.02	1,712,794.92	2,075,999.03	1,997,074.22	2,382,129.97	2,317,529.97
Sewer	1,318,791.73	772,632.43	1,675,690.08	1,295,567.09	925,366.38	1,461,448.69	1,572,028.69
TOTAL ENTERPRISE FUND	5,191,550.31	4,682,295.33	5,311,469.61	5,832,783.47	4,602,076.98	5,726,737.71	9,153,461.56
Contingency	-	-	-	-	-	25,000.00	25,000.00
Depreciation	-	-	-	-	-	-	-
Capital Improvement	-	-	-	-	-	670,354.00	102,000.00
TOTAL CONTRIBUTION FUND	-	-	-	-	-	695,354.00	127,000.00

Walhalla, South Carolina
AMERICAN RESCUE FUND REVENUE
 2022-2023 Budget

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 YTD	FY 2023 Approved
ARP Income				1,113,179.09	1,113,179.09	3,587,259.00

Walhalla, South Carolina
AMERICAN RESCUE FUND EXPENDITURES
 2022-2023 Budget

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 YTD	FY 2023 Administrator Recommended
	-					
Transfer to General	-			338,200.00	232,010.00	675,303.59
Transfer to Water	-			689,979.06	150,000.00	3,244,735.00
Transfer to Sewer	-					
Transfer to Other				85,000.00	25,000.00	
Total	-	-	-	1,113,179.06	407,010.00	3,920,038.59
FUND BALANCE TOTAL				1,113,179.06	706,169.09	373,389.50

Walhalla, South Carolina
CONTINGENCY FUND
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Initial Fund Designation					1,000,000.00	-	-
Contributions					-	60,000.00	60,000.00
Total Contributions to Fund	-	-	-	-	1,000,000.00	60,000.00	60,000.00
Contingency					-	25,000.00	25,000.00
Total Contingency	-	-	-	-	-	25,000.00	25,000.00
FUND BALANCE TOTAL	-	-	-	-	1,000,000.00	1,035,000.00	1,035,000.00

Walhalla, South Carolina
DEPRECIATION FUND
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Initial Fund Designation					600,000.00	-	-
Contributions					-	50,000.00	50,000.00
Total Contributions to Fund	-	-	-	-	600,000.00	50,000.00	50,000.00
Depreciation -Water					-		
Depreciation -Sewer					-	-	
					-		
					-		
Total Depreciation	-	-	-	-	-	-	-
FUND BALANCE TOTAL	-	-	-	-	600,000.00	650,000.00	650,000.00

Walhalla, South Carolina
CAPITAL IMPROVEMENT FUND
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Initial Fund Designation						600,000.00	200,000.00
Contribution						80,000.00	80,000.00
Total Contributions to Fund						680,000.00	280,000.00
Capital -General- Other						-	-
Capital-General-Police						-	-
Capital-General-Tunnel						-	-
Capital- General- PW						492,854.00	-
Capital- General- Fire						165,500.00	90,000.00
Capital -General- Rec						12,000.00	12,000.00
Total Capital						670,354.00	102,000.00
FUND BALANCE TOTAL						9,646.00	178,000.00

Walhalla, South Carolina
034 GREENWAY (570)
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Greenway Grant					642,374.57	500,000.00	500,000.00

Walhalla, South Carolina
034 GREENWAY (570)
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Advertising					-		
Engineering					14,680.00		
Construction						984,000.00	984,000.00
Bank					5.00		
Miscellenous					3,000.00		
Total					17,685.00	984,000.00	984,000.00
FUND BALANCE TOTAL					624,689.57	140,689.57	140,689.57

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

Item	CY 19 Actual	CY 20 Actual	CY 21 Actual	CY 22 YTD
City of Walhalla	10,000.00	11,984.00	18,000.00	25,000.00
Individ, Business Contributions	0.00	0.00	0.00	202.46
Small Business Retention Grant	0.00	16,600.00	0.00	0.00
Diversity & Inclusion Committee	0.00	0.00	1,000.00	0.00
Art Walk Sponsorship	0.00	0.00	1,525.00	0.00
Cruise In Income	0.00	564.00	1,200.00	0.00
Event Sponsor	0.00	4,200.00	0.00	0.00
Farmers Market	0.00	217.55	0.00	0.00
Festival Spot	0.00	0.00	25.00	0.00
Grants Received	0.00	6,700.00	4,000.00	0.00
Kitwah	0.00	0.00	600.00	0.00
Mothers Day Brunch	0.00	0.00	3,030.00	0.00
T-Shirt Sales	0.00	1,481.52	0.00	0.00
Sponsorships, Events & Sales - Other	0.00	42.93	4,170.00	0.00
Total Revenue	10,000.00	41,790.00	33,550.00	25,202.46

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

Item	CY 19 Actual	CY 20 Actual	CY 21 Actual	CY 22 YTD
Registration Fee	0.00	0.00	51.25	0.00
Contracts	0.00	0.00	0.00	0.00
D&I	0.00	0.00	900.07	0.00
Façade Grants	8,225.00	10180.75	16185.27	3430.00
Signs	0.00	0.00	0.00	0.00
Trashcans	0.00	0.00	0.00	0.00
County Grant	0.00	0.00	6613.81	0.00
Cruise In	0.00	1904.80	0.00	0.00
Farmers Markert	0.00	709.00	0.00	0.00
Independence Eve	0.00		2441.48	0.00
Summer Nights	0.00	200.00	0.00	0.00
T-Shirts	0.00	1230.00	0.00	0.00
Events & Fundraising Other	0.00	0.00	14657.01	0.00
Bank Service	10.00	10.00	0.00	0.00
Postage	0.00	82.50	0.00	0.00
Supplies	0.00	0.00	0.00	0.00
Small Bus Retention Grant	0.00	19500.00	0.00	0.00
Total Expenditures	8235.00	33817.05	40848.89	3430.00

Total Fund Balance



American Rescue Fund

The American rescue Fund was created for ease of tracking expenditures related to the law. The interim rule designated these funds for infrastructure, premium pay, business revitalization, and economic development. Walhalla received a \$2.2 million allocation. The first installment was \$1.1 million, and it was used to replace stopped or bad water meters with new digital radio read meters and to provide premium pay to employees that worked through the COVID-19 pandemic. Another portion of the funds were used to fund economic development programs through Walhalla Downtown Development Corporation and Main Street Walhalla. This was in accordance with the interim rule issued by the US Treasury.

Since the interim rule was issued, the final rule was passed. The final rule allows for cities to take the standard allowance of lost revenue, meaning that cities receiving less than \$10 million in ARP funds can use the funds for general government operations along with the above mentioned. FY23 will use these funds to replace lost revenue, therefore allowing it to be more beneficial to the city workforce and infrastructure. Walhalla will receive the final \$1.1 million installment in the Fall of 2022.

Oconee County apportioned approximately \$2.4 million for water system infrastructure improvements.

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 on a monthly basis and the funds are used to replace components of the water and sewer system. \$1,000,000 was allocated towards this fund. \$60,000 will be contributed from the annual operating budget and \$25,000 is planned to be used to make system repairs.

Depreciation Fund

The depreciation fund was also established by the bond ordinance issued for the 2018 Series Bond. This fund is paid into by the City on a monthly basis and the funds are used to replace components of the water and sewer system that have reached the end of their useful life. \$600,000 was allocated towards this fund. \$50,000 will be contributed from the annual operating budget. There are no planned items that have been depreciated out this FY to replace.

Debt Service Fund

The debt service is another fund required by the 2018 Series Bond. This fund requires maintaining an amount equal to one year worth of bond payments. The fund is allocated with \$1.2 million.



City wide Contingency Fund

This fund is designated to keep 180 days' worth of operating cash on hand in case of severe economic downturn or a failure in one of the revenue streams. This will allow the city to pay essential bills and make payroll. \$1.45 million is set aside for this fund. Up to \$100,000 is set aside to combat inflation regard rising fuel costs.

Capital Improvement Fund

This fiscal year is the first time a capital replacement fund has been established. The city will pay into this fund annually as well as diverting any excess revenues into the fund. This fund will allow the city to prioritize capital needs and fund them at intervals instead of using annual appropriations to fund capital items. \$300,000 was allocated to initially fund this, with an annual payment of \$80,000. Approximately \$102,000 is allocated for this fiscal year. The planned capital expenditures for this year are:

1. Service Truck and extrication tools for fire department- to maintain ISO rating and replace aged fleet. \$90,000
2. Lawn mower for recreation. \$12,000
3. Front load sanitation truck to replace aged and failed fleet. -Lease Purchase

Greenway Fund

Planning for the Walhalla Greenway was conceived several years ago as a way to tie downtown Walhalla to Stumphouse Mountain Bike Park/Palmetto Trail. The Greenway was planned to encircle downtown Walhalla along North and South Broad Streets. An application in late 2019 was made to Appalachian Regional Commission (ARC) for federal funding to begin the first phase of the Walhalla Greenway. Walhalla was notified in August of 2020 that a 50% matching grant was approved for \$500,000 and will be administered by Appalachian Council of Governments (ACOG). The initial application proposed that a greenway (Phase 1) be constructed between Coffee Road and South Catherine Street with an estimated cost of \$1.15 million with the city matching \$651,000. The grant matches construction, as the city will be responsible for covering engineering costs.

Cemetery Fund

The City of Walhalla owns and manages the West View Cemetery along West South Broad Street. Currently, there are no available plots and there are no planned expenditures. Public Works maintains the cemetery.



Stumphouse Fund

The city was awarded a \$1 million grant from the state for continued improvement of Stumphouse Mountain Park. These funds are earmarked for the park and will be used to complete the final 10 miles of mountain bike trails, north parking facility, and other user amenities. A contract was awarded for \$525,905 in FY 22 for the design-build of the final 10 miles. Another contract was awarded for the engineering and design of the Ross Mountain Parking facility. Remaining funds will be used to build the parking lot and other facilities to compliment the mountain bike trails. This fund is tracked through the general fund and not an established separate fund.

Walhalla Downtown Development Corp

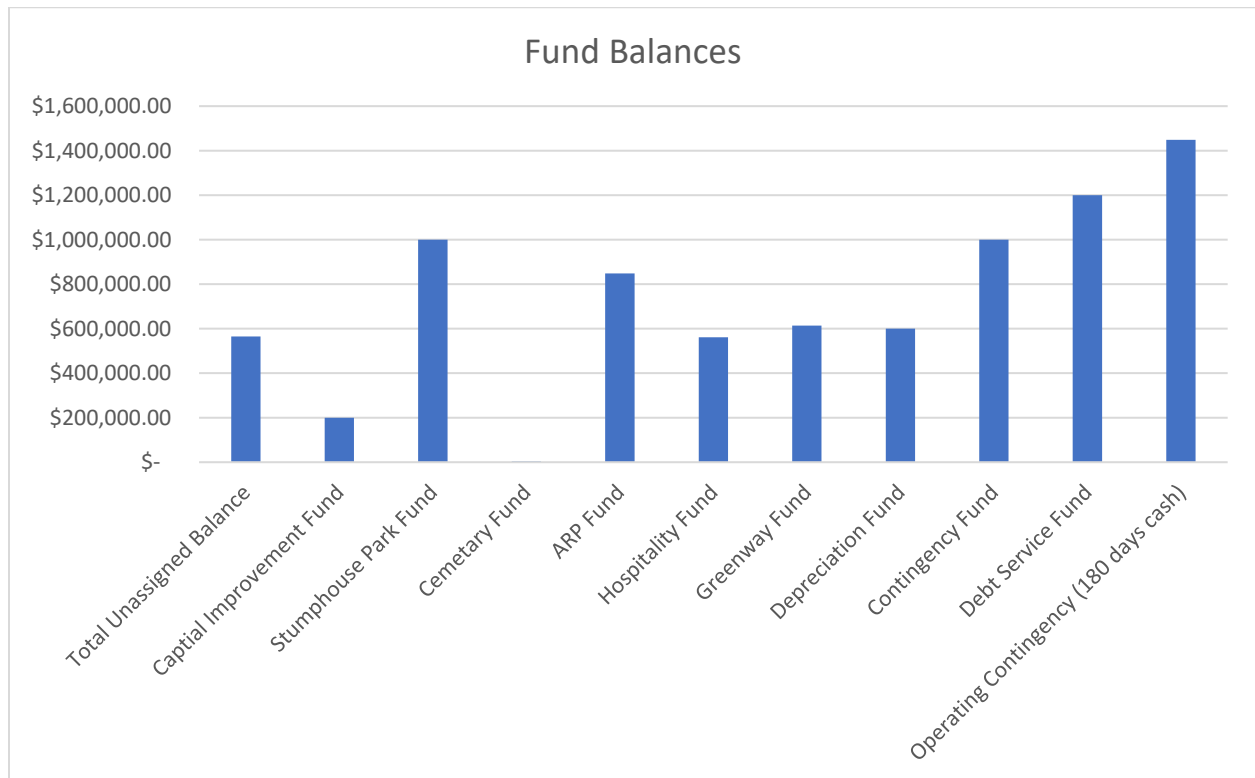
The Walhalla Downtown Development Corporation was a precursor to the Main Street Program. It was desired by the city to establish a non-profit board with members from the city and private establishments. This program funds the Façade Grant program managed by the Community Development Department. The DDC also collects donations and sponsorships for economic development in the downtown area. There are no plans to divert city funds to the DDC this fiscal year.

Water (030)

The Water fund is designated to collect revenue and expend them for the operation and maintenance of the water treatment and distribution system. Monies spent out of this fund go towards billing, emergency response and locates, system operation, system maintenance, staffing, water tap installation, meter changeouts, and some small capital improvements.

Sewer (035)

The Sewer fund is designated to collect revenue and expend them for the operation and maintenance of the sewer collection system that ties directly to OJRSA. Monies spent out of this fund go towards capital improvement, sewer treatment charges, staffing, sewer tap installation, and emergency response.





GENERAL FUNDS (010)



ADMINISTRATION (510)

The Administration department receives direction and guidance from city council and oversees operations of city departments. Support is also provided back to City Council. Administration also has assistance from the City Clerk to provide purchasing, financial management, human resources, claims, and payroll to support city operations. The City Administrator ensures compliance with all laws, policy and procedures, prepares and monitors the budget, and performs other functions as needed to maintain continuity of operations.

Major Accomplishments

- 1) Developed plans for Chicopee Ballfield revitalization
- 2) Implemented an online resource management tool for Public Works and Public Utilities
- 3) Added more current content to city website.
- 4) Record and post all city meetings on the city's Youtube account.
- 5) Provided review for codification of city ordinances.
- 6) Improved internal communication across all departments
- 7) Streamlined budget process
- 8) Performed a compensation and classification study.
- 9) Improved data collection and reporting among departments.
- 10) Began to develop a 5-year plan encompassing all city departments.

FY 23 Objectives for the Administration Department are:

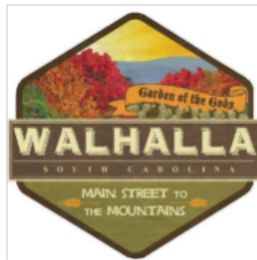
1. Develop our Human Capital Program
 - a. Develop an employee appraisal program.
 - b. Update our Employee Handbook, safety program, and other policies.
 - c. Perform a compensation and classification study.
 - d. Develop a merit-based award system.
 - e. Develop a sick leave donation policy.
 - f. Provide employee services online (leave and earning statements, timesheets, contribution adjustments)
2. Continue to develop Stumphouse Mountain Parks and the Downtown Greenway.
3. Develop a city-wide emergency response and continuity of operations plan.
4. Develop a long-term recreation and tourism plan for the city in conjunction with Oconee County.
5. Develop an economic development and recruiting program with partners such as Oconee Economic Alliance, Oconee Chamber, Main Street Walhalla.
6. Complete city-wide capital replacement plan
7. Begin work on a city owned facility and energy audit.
8. Constantly improve internal and external communications.

Walhalla, South Carolina
01 ADMINISTRATION (510)
2022-2023 Budget

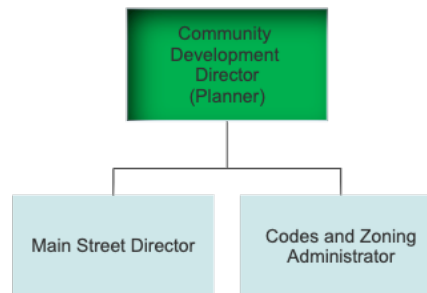
Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Salaries Wages	27,884.03	110,768.61	120,947.33	157,783.17	203,644.24	142,421.76	142,421.76
Contract Labor	49,738.48	8,646.92	22,331.80		4,038.46	-	-
Retirement	3,816.31	15,243.00	17,415.31	22,537.22	30,241.27	23,585.04	23,585.04
FICA	2,484.24	8,444.98	9,249.42	13,813.95	15,578.07	10,895.26	10,895.26
Workers Comp.	428.50		807.00	4,917.33	2,465.74	1,137.08	1,137.08
Health Insurance	2,505.38	14,856.54	6,557.36	17,471.24	15,703.92	12,332.64	12,332.64
Christmas Bonus			757.99	950.00	974.54	974.54	974.54
Personnel Services Total	86,856.94	157,960.05	178,066.21	217,472.91	272,646.24	191,346.32	191,346.32
<u>Materials & Supplies</u>							
Office Supplies	2,599.89	1,473.37	1,918.61	1,800.00	1,755.75	2,000.00	2,000.00
Postage	234.00	200.00	275.00	200.00	28.42	250.00	250.00
Gas & Oil	668.50	437.37	74.05	500.00	1,350.72	1,000.00	1,000.00
Materials and Supplies	819.67	2,153.56	4,825.96	1,800.00	639.51	2,500.00	2,500.00
Health Supplies				-			
Materials & Supplies Total	4,322.06	4,264.30	7,093.62	4,300.00	3,774.40	5,750.00	5,750.00
<u>Other Services</u>							
Buildings							
Animal Shelter							
Surety Bonds	436.67				470.00	1,000.00	785.00
Janitorial Services & Supplies						400.00	400.00
Dues & Licenses	5,491.03	6,097.97	4,036.09	3,900.00	3,000.76	5,000.00	5,000.00
Travel	248.55	45.82	-	750.00	1,309.64	2,000.00	2,500.00
Training	115.00	120.00	275.00	525.00	769.16	1,000.00	6,000.00
Vehicle Parts & Repairs					1,030.15	500.00	500.00
Electricity							
Telephone	799.27	1,399.00	3,062.41	500.00	2,929.48	2,500.00	2,500.00
Equipment Maintenance				3,527.81	665.27		
Leases & Service Contracts					597.94		
Building Maintenance					119.47		
Cell Phones					339.76	450.00	450.00
Advertising	606.81	1,837.66	1,972.03	500.00	1,398.40	800.00	700.00
Legal Fees	7,605.00	10,565.00	11,610.00	2,000.00	14,743.50	15,000.00	12,000.00
Audit Fees	13,600.00	36,535.00	15,057.50	15,000.00	32,335.00	20,000.00	15,000.00
Engineering Fees			200.00			2,500.00	-
Property Fees							2,200.00
Administration Cost							
Tort/Liability	2,182.00	4,364.00	15,918.50	17,854.34	19,427.17	20,000.00	20,000.00
Property Ins.	693.00	1,386.00	522.00	1,800.00	330.50	2,000.00	-
Vehicle Insurance	140.00	280.00	284.50	300.00	880.50	900.00	900.00
Computer Services	15,179.42	35,308.56	9,250.70	6,000.00	7,868.97	10,000.00	10,000.00
Miscellaneous Expenses	3,582.50	22,653.00	15,569.11	11,000.00	5,771.43	11,000.00	9,000.00
Tax Notices					1,572.35	1,600.00	1,600.00
Mayor & Council Expense	200.00	360.00	100.00	500.00	100.00	500.00	500.00
Emergency Fund	26,147.79	20,134.00	6,850.40	7,000.00	3,740.00	7,000.00	7,000.00
Bank Service Charges	19,474.70		5,072.06		8,353.21		7,027.08
Election Expense		2,994.61	1,560.00	1,400.00	1,463.44	1,500.00	1,500.00
Interest Expense			34,493.00		23.21		
Lease Purchases-Gen Gov wide						253,250.00	253,250.00
Capital Improvement						80,000.00	80,000.00
Other Services	96,501.74	144,080.62	125,833.30	72,557.15	109,239.31	438,900.00	438,812.08
Total Administration	288,504.54	306,304.97	310,993.13	294,330.06	385,659.95	635,996.32	635,908.40



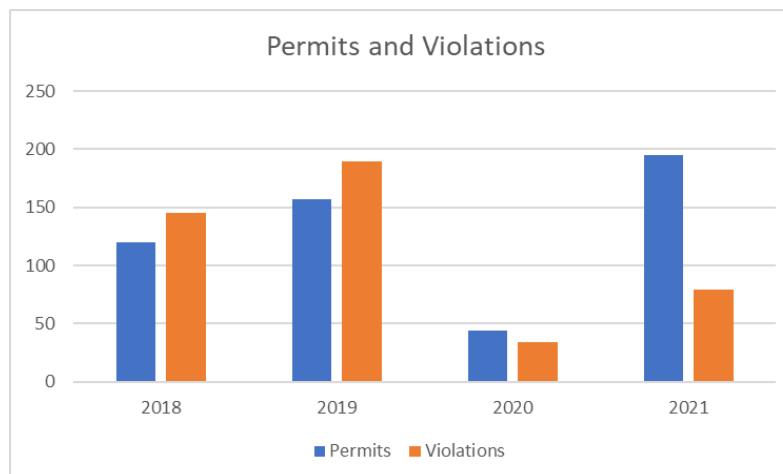
Community Development (511)



COMMUNITY DEVELOPMENT DEPARTMENT



The Community Development Department is the city's newest department. This department bridges several functions across the city. This new department brings codes, zoning, planning, and Main Street under one umbrella. It will take several years to fully build this department out. Once completed, it will enable the city to be able to develop plans and to meet the needs of current and future businesses as well as residents.





FY22 STATS: (DATA IS FOR DOWNTOWN DISTRICT ONLY)

- NEW BUSINESSES: 15 (4 HTAX)
- PROPERTIES SOLD: \$341,500
- VOLUNTEER HOURS: 1775 (\$51,161.25 VALUE)
- GRANTS RECEIVED: \$7700
- SPONSORSHIPS: \$17,150

FY2023 MSW Initiatives

ORGANIZATION

Reporting systems
Committee & Organization policies &
procedures Business support
Communication/Newsletter
Media packets
Director development & training
Board training
Volunteer recruitment & support
Program promotion/advocacy

PROMOTION

Evaluate events
Event planning & promotion
Shopping/dining guide
Lovin Local campaign
Storytelling
Walking historic tour
Social media
Promotional items
Community partner outreach
Greenway
Celebrate successes

Business support
Tourist attraction

ECONOMIC VITALITY

Funding sources
Redevelopment projects
Infill projects
Assist w/preservation
Greenway
Housing/multi use development
Business support & training

DESIGN

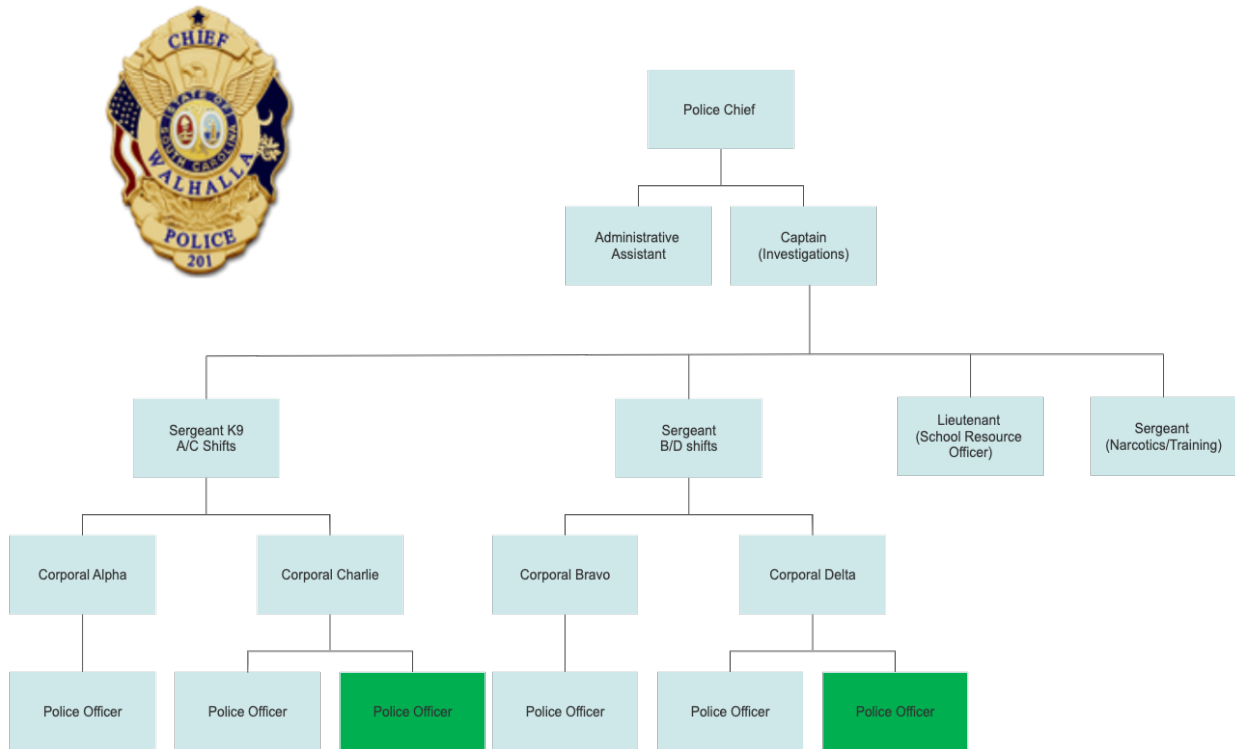
Crosswalk improvements
Design guideline revision
Wayfinding & gateway signage
Dog friendly amenities
Trash cans
Dumpster screening
Planning for city owned/public spaces
Facade grant improvements
Map of district
Greenway
Parking inventory
Assist owners' w/preservation & design

Walhalla, South Carolina
01 COMMUNITY DEVELOPMENT (511)
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
<u>Personnel Services</u>							
Salaries Wages						140,601.70	85,587.84
Contract Labor						-	-
Retirement						23,283.64	14,173.27
FICA						10,756.03	6,547.43
Workers Comp.						2,784.39	583.82
Health Insurance						18,498.96	12,332.64
Christmas Bonus						200.00	200.00
Personnel Services						196,124.72	119,425.00
<u>Materials & Supplies</u>							
Office Supplies						1,000.00	1,000.00
Postage						100.00	100.00
Gas & Oil						1,000.00	1,200.00
Materials and Supplies						200.00	200.00
Health Supplies						-	-
Materials & Supplies						2,300.00	2,500.00
<u>Other Services</u>							
Janitorial Services & Supplies						-	-
Dues & Licenses						1,500.00	1,500.00
Travel						1,000.00	1,000.00
Training						1,000.00	1,000.00
Vehicle Parts & Repairs						500.00	500.00
Electricity						-	-
Telephone						500.00	500.00
Equipment Maintenance						-	-
Leases & Service Contracts						-	-
Building Maintenance						-	-
Cell Phones						1,000.00	1,000.00
Advertising						500.00	500.00
Legal Fees						500.00	500.00
Tort/Liability						1,000.00	1,000.00
Property Ins.						-	500.00
Vehicle Insurance						1,000.00	1,000.00
Computer Services						4,000.00	4,000.00
Miscellaneous Expenses						500.00	500.00
Other Services						13,000.00	13,500.00
Total Administration						211,424.72	135,425.00



Police (520)



The Police Department has 16 sworn officers. The department is led by a chief, captain, and one administrative assistant. The police department covers the 3.9 square miles of incorporated boundaries and provides law enforcement to Stumphouse Mountain Parks and mutual aid to other agencies upon request. Calls for service have nearly doubled from 6691 to 11784 in the last 6 years. Capital crimes have not increased; however, law enforcement spends a lot of time dealing with narcotic violations. The nationwide opioid crisis is very real and felt in Walhalla.

During the last year the Department's notable achievements have been.

- Recipient of several grants for narcotics officer, bullet proof vests, 3 vehicles, and IT.
- Restructure Department to establish a more effective chain of command.
- The department has become more involved in Community Outreach in schools and with the general public.
- Increased training opportunities for officers.
- Upgraded its fleet of vehicles.

The following are objectives for the police department.

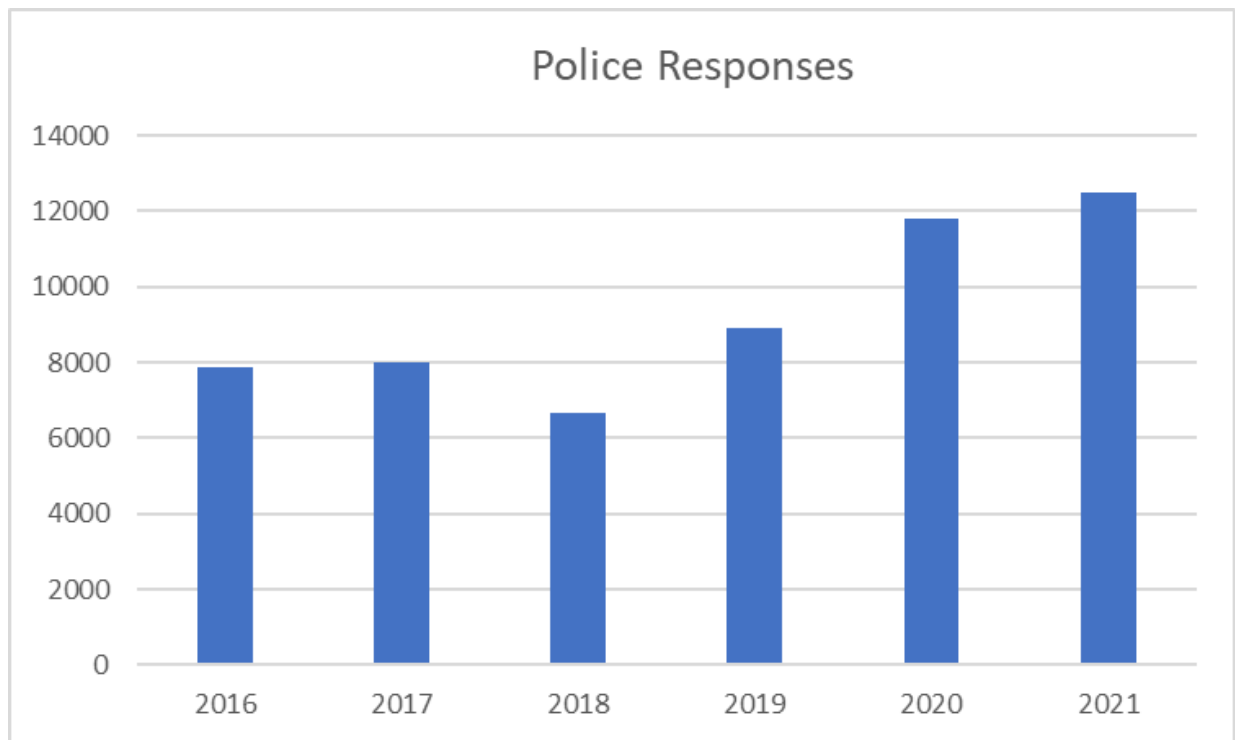
- Reduce the impact of Narcotics in the City.
- Continue to improve officer training.
- Continue to use technology to improve response times.



- Update Policy and Procedures manual.
- Improve Officers preparation and testimony skills for Court.
- Utilize different techniques to improve traffic safety.
- Improve police department facilities.

The budget includes the following items aside from normal operational items.

- 1) Adds 2 new officer positions
- 2) Continues 1 narcotics grant funded position



Walhalla, South Carolina
01 POLICE (520)
2022-2023 Budget

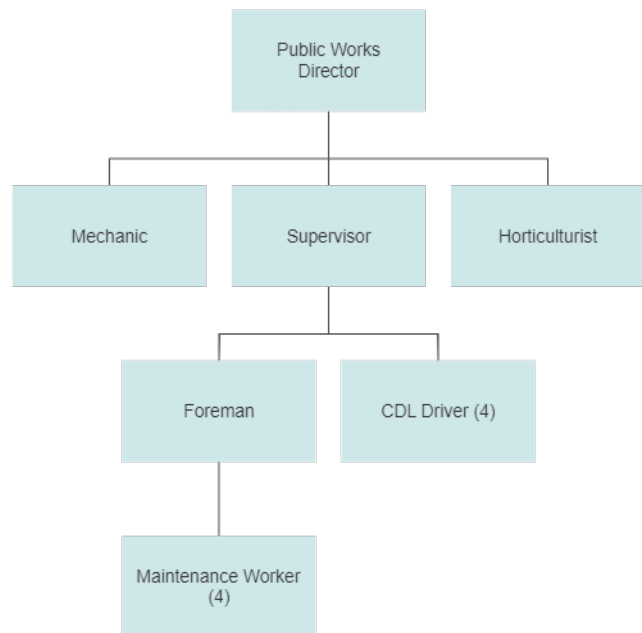
Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Personnel Services							
Salaries Wages	305,933.46	473,343.83	574,210.73	640,667.37	601,087.14	767,599.04	761,091.55
Overtime	27,228.89	38,025.62	32,507.75	25,000.00	23,715.83	20,000.00	20,000.00
Retirement	55,576.69	104,948.79	107,335.79	106,177.93	108,808.77	135,623.97	145,453.30
FICA	24,929.00	44,823.33	45,079.99	45,288.29	46,260.81	58,627.76	58,223.50
Workers Comp.	17,851.73	-	30,634.45	25,897.61	29,078.01	33,647.10	39,062.14
Health Insurance	19,403.00	96,280.87	71,772.92	90,192.48	82,701.55	148,100.16	138,450.24
Christmas Bonus		1,172.89	2,307.44	2,300.00	1,840.81	2,200.00	2,200.00
Unemployment		-	84.80			-	
Reserve Officers		-	-			-	
Physicals	784.00	1,516.00	987.00	1,500.00	2,778.00	1,800.00	1,800.00
Personnel Services Total	451,706.77	760,111.33	864,920.87	937,023.68	896,270.92	1,167,598.03	1,166,280.73
Materials & Supplies							
Surety Bonds		-	-				
Polygraph Testing	510.00	-	-				
Office Supplies	3,140.17	3,244.91	4,161.92	3,500.00	3,834.00	3,500.00	3,500.00
Postage	117.68	189.71	124.30	200.00	178.53	200.00	200.00
Tires	2,326.95	8,344.17	2,846.79	4,000.00	1,694.00	4,000.00	4,000.00
Gas & Oil	35,365.14	35,364.55	38,989.21	34,000.00	39,232.39	35,700.00	35,700.00
Materials and Supplies	5,277.91	5,667.43	3,239.09	3,500.00	3,913.90	3,500.00	3,500.00
Janitorial Supplies	294.55	2,369.83	3,728.08	3,500.00	3,001.08	3,500.00	3,500.00
Health Supplies	165.81	177.92	168.00	300.00	1,324.43	300.00	600.00
Materials & Supplies Total	47,198.21	55,358.52	53,257.39	49,000.00	53,178.33	50,700.00	51,000.00
Other Services							
Dues & Licenses	572.60	649.21	561.75	500.00	620.00	500.00	500.00
Travel	1,479.02	1,663.15	1,886.67	2,000.00	2,126.07	2,000.00	2,000.00
Training	(5,045.76)	4,371.39	4,843.49	8,000.00	3,925.38	6,000.00	6,000.00
Vehicle Repairs	10,560.99	16,369.09	20,354.25	7,000.00	11,521.49	7,000.00	7,000.00
Electricity	7,322.61	7,150.94	7,098.93	8,300.00	5,171.24	7,500.00	7,500.00
Telephone	4,897.50	6,455.53	7,613.95	4,000.00	3,540.35	3,800.00	3,800.00
Natural Gas	649.24	384.22	397.59	800.00	464.27	600.00	600.00
Leases & Services Contracts		-	55,525.29	26,789.61	35,944.58	25,200.00	25,200.00
Building Main.	3,045.31	4,949.75	7,331.26	6,000.00	5,915.81	5,000.00	5,000.00
Cell Phones	301.53	2,064.00	3,016.89	3,500.00	2,233.11	3,000.00	3,000.00
Radio Main.	609.42	1,765.06	1,029.23	1,500.00	1,588.00	1,500.00	1,500.00
Uniforms	8,574.89	11,933.54	14,371.87	8,000.00	7,896.03	8,000.00	8,000.00
Police Foundation		-	8,053.98		9,027.76	-	-
Juvenile Detention		-	-		1,225.00	-	-
Advertising	601.70	719.06	250.38	2,000.00	872.83	2,000.00	2,000.00
Administration Cost		-	-				
Tort/Liability	11,335.00	22,670.00	36,233.99	42,334.22	42,605.80	45,000.00	45,000.00
Property Ins.	1,019.00	2,038.00	2,077.00	2,170.00	1,830.50	2,170.00	2,170.00
Vehicle Insurance	3,328.00	9,592.50	9,228.50	9,600.00	9,460.50	12,000.00	12,000.00
Computer Services	5,360.07	7,428.44	7,281.69	10,000.00	7,836.98	13,000.00	13,000.00
Canine Unit	(1,504.04)	1,488.33	1,367.45		2,826.19	3,500.00	3,500.00
Penalty		371.65	-		50.33		
Grant Match		23,861.68	-	25,000.00	121,202.69	2,000.00	2,000.00
Purchase Stolen Items/Recovery		318.92	-				
Other Services Total	53,107.08	126,244.46	188,524.16	167,493.83	277,884.91	149,770.00	149,770.00
Capital Outlay							
Capital Vehicle	74,381.60	-	34,311.00			-	
Capital- Equipment	8,441.84	18,798.29	-	11,000.00	11,365.92	-	
Capital-Miscellaneous		-	-			-	
Capitail Outlay Total	82,823.44	18,798.29	34,311.00	11,000.00	11,365.92	-	-
Total Police	817,964.23	960,512.60	1,141,013.42	1,164,517.51	1,238,700.08	1,368,068.03	1,367,050.73



STREETS AND SANITATION (530)



ORGANIZATION CHART
2022



The Street and Sanitation Department is staffed with 12 people. The Sanitation Division collects yard debris, trash, limited recycling, residential and commercial garbage. There are approximately 1900 inside city customers and now over 1000 outside city customers. The Street Division maintains 62 acres of park property, some shared with the Parks and Recreation Department, 7 miles of right-away, assist with special events, clear drainage grates and debris during storms and spray mosquitos in the spring and summer. They are also heavily involved with maintenance at Stumphouse Park.

Significant investment has been made in sanitation in FY 22. A used front load sanitation truck was purchased, and a 2022 side load sanitation truck was procured with a lease purchase. The purchase these trucks will make our garbage collections substantially more reliable and should reduce complaints. Another front load sanitation truck is scheduled to be purchased in FY 23. This will allow us to have spares and liquidate old, worn out and broken equipment.

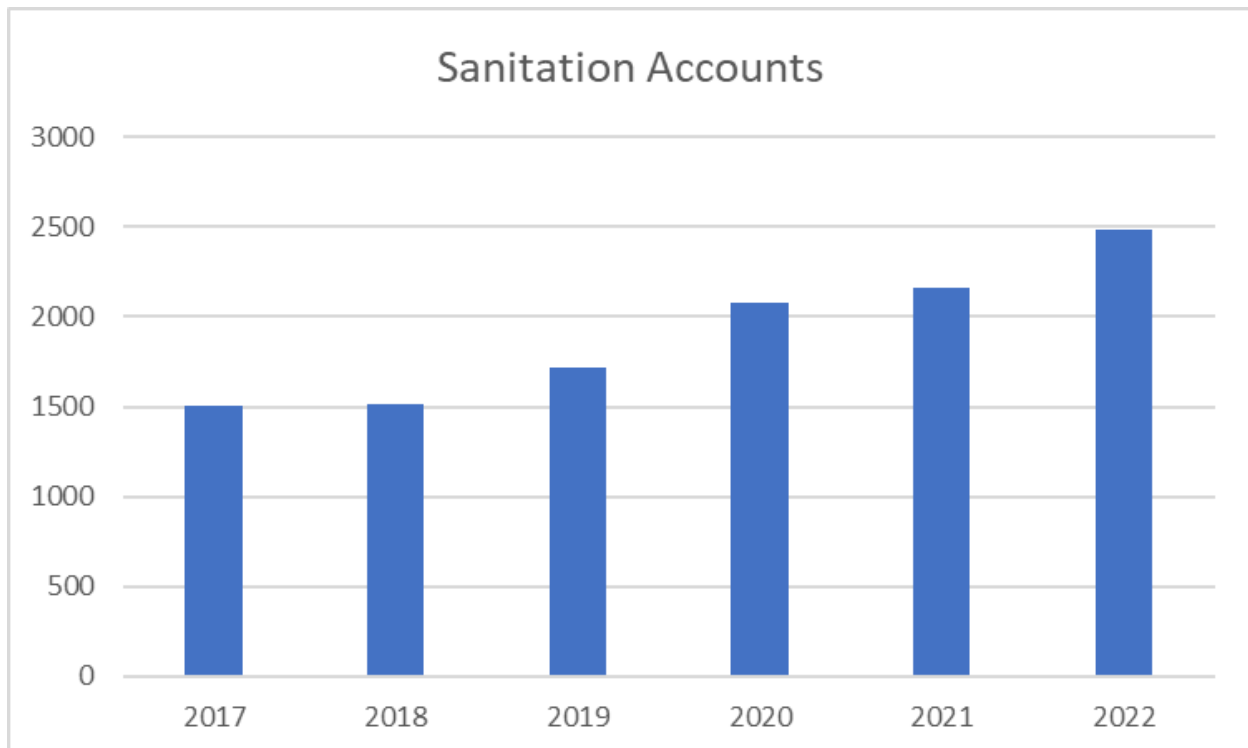


This year's accomplishments are:

- 1) Installed waste oil recycling station on S Cedar
- 2) Completed drainage project on N John and E S Broad
- 3) Repaired lights at rockwork at city entrance signs
- 4) Removed invasive Bradford Pear trees
- 5) Secured \$717,000 in C-Funds for sidewalks and road paving
- 6) Repaired concrete and other items at City Pool

Department objectives for FY 23 include:

- 1) Collection of residential and commercial garbage on the scheduled day.
- 2) Collect yard debris once a week.
- 3) Maintain property maintenance schedule of 7-10 days between site visits.
- 4) Improve vehicle and equipment maintenance program.
- 5) Improve garbage collection during events
- 6) Repair sidewalks and roadways
- 7) Purchase more roll carts and dumpsters

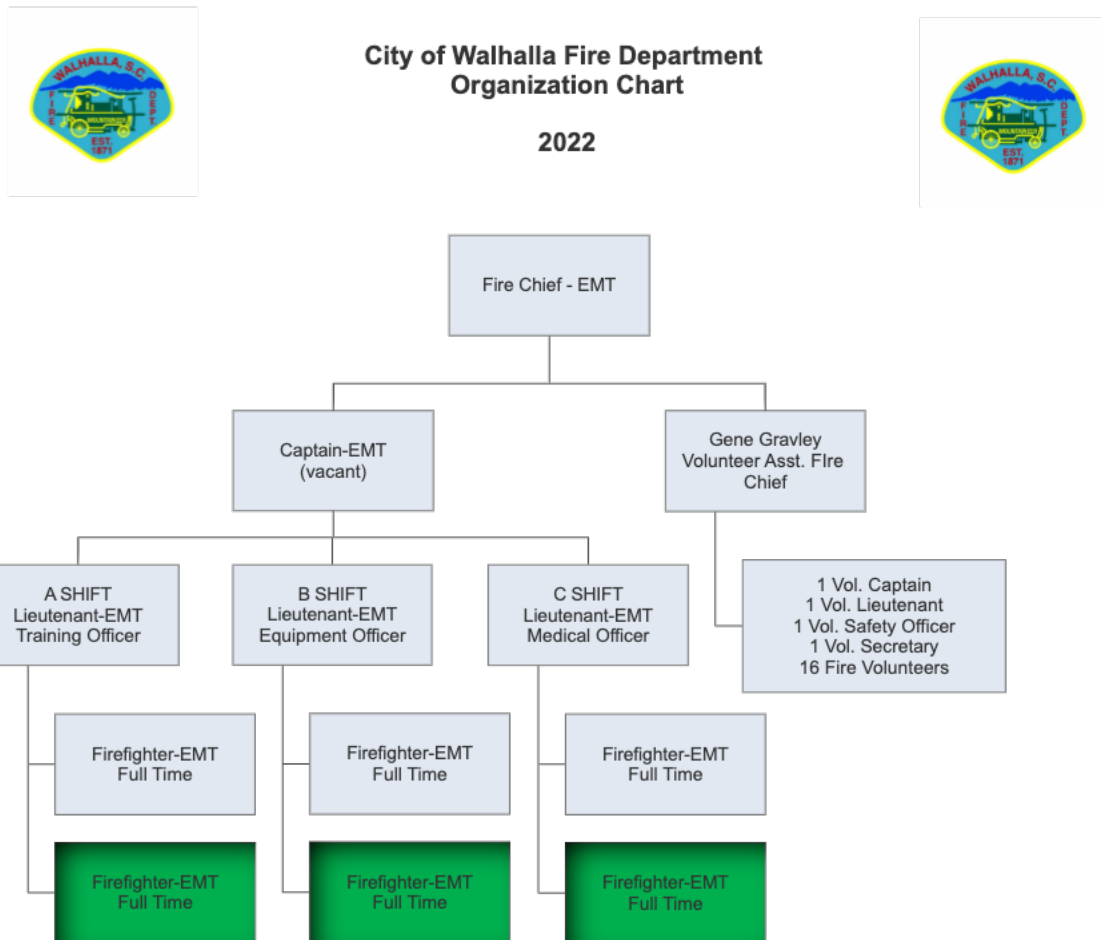


Walhalla, South Carolina
01 PUBLIC WORKS (530)
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
<u>Personnel Services</u>							
Salaries Wages	219,184.61	390,765.14	423,811.53	546,078.94	432,553.86	515,905.98	521,634.30
Overtime	14,482.83	18,359.33	11,894.22	10,000.00	17,661.88	10,000.00	10,000.00
Retirement	33,568.65	73,803.94	65,833.90	77,482.08	65,824.98	85,434.03	86,382.64
FICA	17,670.65	37,009.22	32,404.52	37,971.68	33,641.69	39,466.81	39,905.02
Workers Comp.	12,088.43	-	21,130.28	22,237.01	19,041.65	25,858.27	37,436.61
Health Insurance	13,818.82	88,042.27	78,393.73	92,494.80	65,555.90	91,090.56	91,090.56
Christmas Bonus		2,096.00	2,111.52	2,200.00	2,138.56	2,200.00	2,200.00
Unemployment		-	858.00				
Personnel Services	310,813.99	610,075.90	636,437.70	788,464.51	636,418.52	769,955.65	788,649.13
<u>Materials and Supplies</u>							
Physicals		-	-	300.00	125.00	300.00	300.00
Office Supplies	499.65	337.90	55.31	750.00	534.08	1,400.00	1,400.00
Postage		-	-	50.00	-	50.00	50.00
Tires	14,938.66	21,317.68	22,071.06	19,000.00	26,893.01	33,000.00	33,000.00
Gas & Oil	73,184.99	72,114.30	85,554.66	70,000.00	95,627.54	96,000.00	96,000.00
Materials and Supplies	22,786.86	16,386.89	25,479.53	16,000.00	11,411.61	18,000.00	14,000.00
Tools	321.80	975.19	66.73	800.00	556.50	11,000.00	8,000.00
Gravel & Stone	188.76	1,980.07	575.91	1,800.00	1,180.71	3,000.00	3,000.00
Asphalt		525.18	-	500.00	2,400.00	3,000.00	3,000.00
Health Supplies		582.44	-	600.00	321.00	2,000.00	2,000.00
Materials and Supplies	111,920.72	114,219.65	133,803.20	109,800.00	139,049.45	167,750.00	160,750.00
<u>Other Services</u>							
Janitorial Supplies		146.59	353.73	500.00	-	500.00	500.00
Dues & Licenses		143.29	762.04	500.00	746.79	500.00	500.00
Travel		169.87	-	500.00	774.40	1,600.00	1,600.00
Training	460.00	115.28	-	1,000.00	235.00	1,200.00	1,200.00
Vehicle Repairs	35,746.32	30,551.48	46,681.59	31,000.00	86,667.10	34,000.00	34,000.00
Electricity	1,410.84	1,314.20	1,241.67	1,500.00	1,132.37	1,500.00	1,500.00
Telephone	664.33	943.78	1,170.07	1,000.00	1,229.51	1,000.00	1,000.00
Traffic Signals -Electricity	3,632.25	3,990.05	4,181.49	4,000.00	3,799.82	4,000.00	4,000.00
Natural Gas	3,210.39	2,310.83	2,224.41	3,000.00	2,360.77	3,000.00	3,000.00
Equipment Main.	11,678.40	26,047.72	17,393.28	25,000.00	28,030.04	27,000.00	27,000.00
Leases & Contracts	22,278.57	22,278.57	111,030.83	91,000.00	123,731.22	-	-
Building Main.	226.45	2,385.17	1,070.05	5,000.00	5,161.76	10,000.00	10,000.00
Grounds Main	10,155.38	9,494.13	5,224.64	11,000.00	9,223.45	17,000.00	10,000.00
Recycling		-	420.77	200.00	185.50	200.00	200.00
Cell Phones	1,297.63	1,321.97	980.77	1,200.00	975.32	1,200.00	1,200.00
Radio Main.		-	107.15	1,500.00	-	2,000.00	2,000.00
Uniforms	7,301.10	8,491.19	7,562.63	8,000.00	9,491.82	12,000.00	12,000.00
Advertising	803.40	1,200.10	401.74	1,300.00	73.00	1,300.00	1,300.00
Tort/Liability	2,962.00	5,924.00	3,662.41	2,800.00	3,505.56		4,000.00
Property Ins.	401.00	802.00	1,235.00	1,572.00	1,370.00		1,500.00
Vehicle Insurance	5,213.00	13,362.50	13,331.00	15,150.00	16,174.50		18,000.00
Computer Services		3,016.55	1,530.39	5,000.00	134.45	9,000.00	4,000.00
Penalty		55.00	127.82	-	-	-	-
Grant Match	168.52	-	5,662.83	4,000.00	20,006.71	4,000.00	4,000.00
Miscellaneous Expense		-	-	-	35.00		
Electricity	3,912.44	4,605.00	5,245.71	5,000.00	4,152.53	5,000.00	5,000.00
Electricity-Christmas Lights	966.52	620.17	730.66	1,500.00	712.91	1,500.00	1,500.00
Electricity-Street Lights	31,758.18	52,871.82	57,014.84	57,000.00	51,154.95	57,000.00	57,000.00
Building & Fixed Assets		-	-	-	-		
Furniture & Fixtures		-	-	-	-		
Other Services	144,246.72	192,161.26	289,347.52	279,222.00	371,064.48	194,500.00	206,000.00
<u>Capital Outlay</u>							
Capital-Vehicle		-	-	-	45,000.00	418,394.00	-
Capital-Equipment	34,723.34	25,696.14	22,727.04	13,000.00	20,994.05	74,460.00	51,000.00
Capital-Miscellaneous		-	-	-	-	-	-
C-Funds Paving		424,336.17	-	-	-	717,835.50	717,835.50
Capital	34,723.34	450,032.31	22,727.04	13,000.00	65,994.05	1,210,689.50	768,835.50
Total Streets and Sanitation	892,595.55	1,366,489.12	1,082,315.46	1,190,486.51	1,212,526.50	2,342,895.15	1,924,234.63



FIRE (540)



The Fire Department protects the City corporate limits as well as an unincorporated area by contract with Oconee County. They serve a population of 9,803 people inside an area of 44.4 square miles, with 3.94 miles inside the city limits of Walhalla. The Department currently has a class 2 ISO rating. It is staffed by 15 paid firefighters and complimented by 20 volunteers. Other achievements over the year include:

- Responding to 107 calls for service in 2021. This is a 300% increase in the last 10 years.
- Walhalla delivered an average 6:09-minute response time for all calls within the immediate protection area. This time far exceeds the 14-minutes recommended by the National Fire Protection Association. Inside the City response average is 3:43.
- We logged over 4500 hours of fire training to increase our readiness to respond while spending over 3100 hours on scenes of incidents.
- The department assist other municipalities through mutual aid agreements.



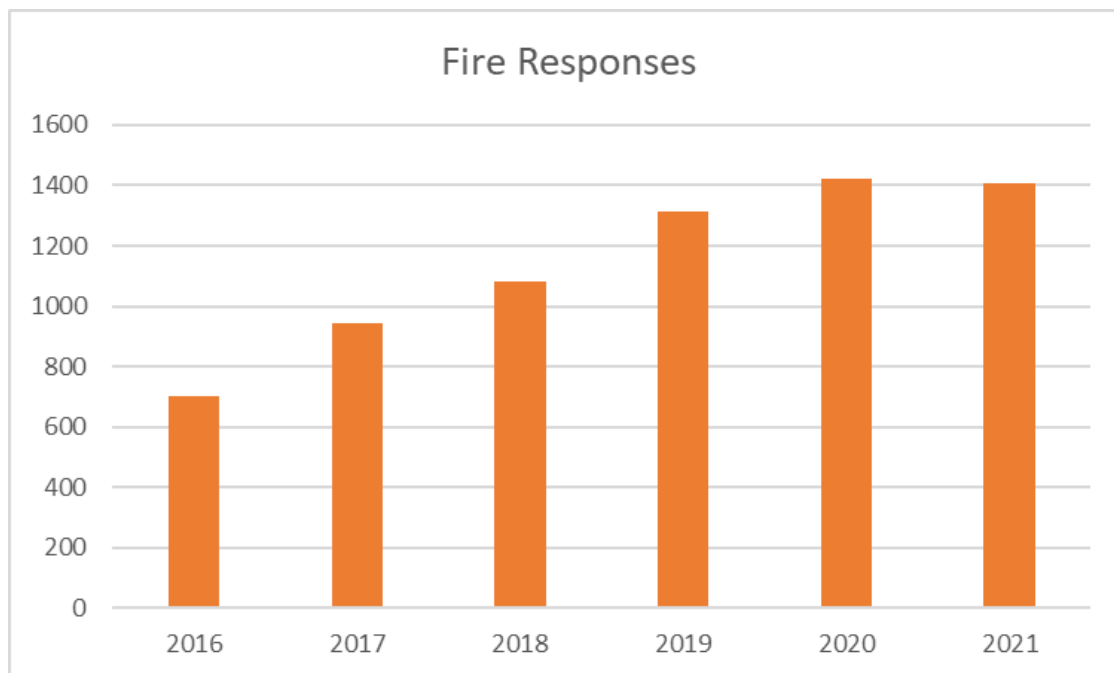
- The department is heavily involved in coordinating and participating in Special Events such as Oktoberfest, Summer Nights on Short Street, Christmas Parade, Independence Eve among others.
- Introduced a new fire chief, Will Bates. Captain Bates was promoted to Fire Chief upon the departure of Chief Burton to become Walhalla City Administrator.
- The department is expected to add 3 additional firefighters to combat growing call volume.

The Department Objectives for FY 23 include:

- 1) Reduce or maintain current response times in all coverage areas.
- 2) Increase staff training hours.
- 3) Perform medical care (non-transport) at the EMT-B level.
- 4) Increase community risk reduction program.
 - a. Increase smoke alarm installations
 - b. Expand educational events
- 5) Return to a zero-death fire goal.
- 6) Seek more grants for capital items.
- 7) Maintain the current ISO 2 rating

The budget includes aside from its non-operational items.

- 1) Firefighting gear
- 2) Service/Rescue Truck
- 3) Extrication Tools



Walhalla, South Carolina

01 FIRE (540)

2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
<u>Personnel Services</u>							
Salaries Wages	193,159.23	231,950.72	392,622.21	384,795.56	358,113.02	443,491.08	442,601.96
Overtime	3,311.78	1,794.23	1,041.50	3,000.00	2,801.15	10,000.00	10,000.00
Retirement	24,715.41	34,815.27	61,791.18	55,253.72	53,852.98	80,238.81	84,038.80
FICA	14,978.30	20,709.52	30,096.38	26,738.02	27,261.67	33,927.07	33,859.05
Workers Comp.	8,186.07	-	17,402.61	15,481.36	14,248.06	17,906.31	17,925.38
Health Insurance	10,953.66	38,270.28	39,148.06	44,191.96	40,555.26	72,809.28	76,376.88
Christmas Bonus		1,191.11	1,732.51	1,525.00	1,624.22	2,000.00	2,000.00
Unemployment		-	-	-	-		
Physicals		-	250.00	600.00	-		
Personal Services	255,304.45	328,731.13	544,084.45	531,585.62	498,456.36	660,372.55	666,802.07
<u>Materials and Supplies</u>							
Volunteer Fireman	8,585.00	10,036.53	1,558.61	8,000.00	6,025.86	16,200.00	12,000.00
Office Supplies	2,131.53	3,158.29	2,444.22	2,400.00	2,380.65	4,000.00	4,000.00
Postage		50.00	9.50	50.00	-	50.00	50.00
Tires	2,742.78	3,823.82	421.81	4,400.00	672.26	4,000.00	4,000.00
Gas & Oil	9,281.63	11,197.70	11,285.34	9,500.00	14,694.80	12,000.00	12,000.00
Materials and Supplies	211.78	469.92	579.71	700.00	554.97	1,000.00	1,000.00
Janitorial Supplies	791.57	843.13	23.15	1,000.00	535.38	2,000.00	2,000.00
Health Supplies	1,000.00	424.83	4,181.24	4,000.00	4,178.60	8,000.00	8,000.00
Materials & Supplies	24,744.29	30,004.22	20,503.58	30,050.00	29,042.52	47,250.00	43,050.00
<u>Other Services</u>							
Dues & Licenses	4,100.17	3,386.15	5,534.74	7,000.00	6,796.12	8,000.00	8,000.00
Travel	597.71	1,731.48	1,144.51	2,250.00	75.00	3,000.00	3,000.00
Training	2,592.84	3,811.45	3,703.92	2,750.00	3,381.56	6,000.00	6,000.00
Vehicle Repairs	7,109.70	7,585.41	30,783.88	10,000.00	23,010.55	10,000.00	10,000.00
Fire Prevention		2,207.09	318.00	1,250.00	531.80	3,000.00	3,000.00
Electricity	6,888.42	7,025.15	7,286.46	7,000.00	7,836.84	7,000.00	7,000.00
Telephone	855.67	993.13	993.29	1,000.00	968.94	1,000.00	1,000.00
Natural Gas	1,682.67	1,220.75	1,400.51	1,000.00	1,061.09	1,000.00	1,000.00
Equipment Main.	10,208.43	8,506.72	7,060.96	7,000.00	5,610.48	12,000.00	10,000.00
Leases & Contracts		34,300.00	84,820.74	71,708.00	84,831.59	-	-
Building Main.	2,868.18	4,014.25	2,370.75	3,750.00	7,987.84	8,000.00	8,000.00
Grounds Main	98.25	-	298.34	250.00	508.33	250.00	250.00
Cell Phones	2,259.66	2,474.88	2,764.89	2,500.00	2,427.37	3,100.00	3,100.00
Radio Main.	4,927.59	5,296.90	4,839.45	6,000.00	4,969.35	6,700.00	6,700.00
Uniforms	5,379.84	10,859.12	5,320.98	7,000.00	4,769.02	7,500.00	7,500.00
Advertising	(0.65)	-	171.44	300.00	-	300.00	300.00
Tort/Liability	2,338.00	4,676.00	4,041.65	3,900.00	3,610.82	6,000.00	6,000.00
Property Ins.	808.00	1,616.00	1,582.50	1,700.00	1,834.50	2,500.00	2,500.00
Vehicle Insurance	1,976.00	6,888.50	5,707.50	7,500.00	7,406.00	8,000.00	8,000.00
Penalty		101.02		-	-		
Computer Services		-		-	-		
Grant Match	11,017.26	11,013.88	8.16	-	30,000.00	17,000.00	10,000.00
Emergency Recovery				-	-		
Other Services	65,707.74	117,707.88	170,152.67	143,858.00	197,617.20	110,350.00	101,350.00
<u>Capital Outlay</u>							
Capital-Vehicle		-				60,000.00	-
Capital-Equipment	36,945.64	-	8,448.44	5,500.00	8,958.80	56,000.00	11,000.00
Capital-Miscellaneous		59,404.92				-	-
Capital- Facility		-				49,500.00	4,000.00
Capital	36,945.64	59,404.92	8,448.44	5,500.00	8,958.80	165,500.00	15,000.00
Total Fire	510,099.79	535,848.15	743,189.14	710,993.62	734,074.88	983,472.55	826,202.07

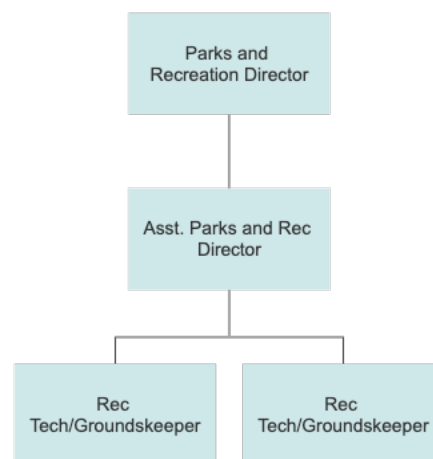


PARKS AND RECREATION (550)



RECREATION DEPARTMENT

2022



The Parks and Recreation Department maintains 41 acres of open spaces. This includes facility maintenance of structures inside the parks and lawn maintenance. Team sports are continually growing since coming out of the COVID-19 pandemic. The disc golf course continues to be a popular attraction. The swimming pool and now City Gym is under a successful partnership with the YMCA. Some other achievements this year include:

- 1) Started the field restoration of Chicopee Ballfield. Installed new fencing and making improvements to the back stop.
- 2) Completed batting cage and new play structure at Sertoma.
- 3) Installed a pump bike track at City Park along with restroom facility.
- 4) Added 1 new position (recreation/groundskeeper).

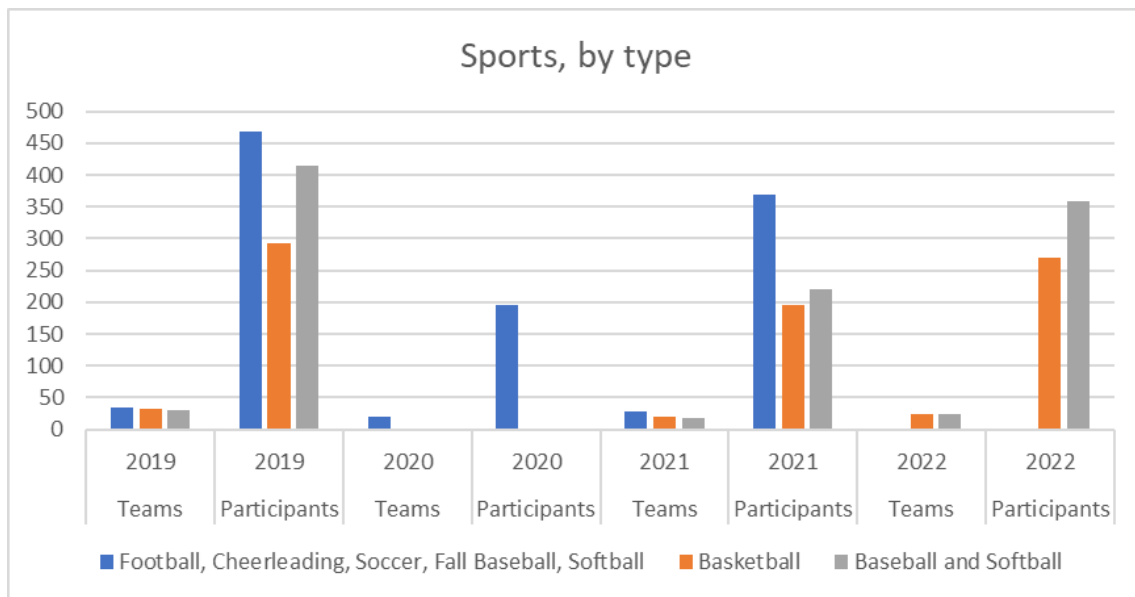
Objectives for FY 23 include:

- 1) Strive to increase the level of service.
- 2) Improve City Park amenities.
- 3) Continue restoration at Chicopee Ballfield.
- 4) Continue to improve social media presence.
- 5) Develop a comprehensive recreation plan.



The budget includes

- 1) Accounts for more detail the County's Contribution to City.
- 2) An allocation toward City Park improvements.
- 3) A new lawn mower for \$12000.



Walhalla, South Carolina
01 PARKS AND RECREATION (550)
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Salaries Wages	83,590.25	111,377.12	127,263.24	146,727.47	151,345.47	179,291.41	178,720.21
Overtime	36.41		600.00	-	-	-	-
Retirement	11,238.97	19,549.64	21,074.00	20,796.20	22,603.17	29,690.66	29,596.07
FICA	6,203.61	9,910.98	9,735.64	10,191.60	11,371.61	13,715.79	13,672.10
Workers Comp.	1,897.92		2,888.88	5,968.41	3,106.35	4,069.92	4,056.95
Health Insurance	5,357.44	22,047.54	22,452.80	22,066.56	21,999.42	28,232.88	28,232.88
Christmas Bonus		1,055.76	875.00	1,100.00	839.19	1,200.00	1,200.00
Unemployment					-		
Personnel Services	108,324.60	163,941.04	184,889.56	206,850.24	211,265.21	256,200.66	255,478.21
<u>Materials and Supplies</u>							
Office Supplies	508.38	194.54		400.00	314.36	400.00	400.00
Postage				50.00	-	50.00	50.00
Tires	254.40	201.40		400.00	313.38	400.00	400.00
Gas & Oil	2,500.01	2,644.13		3,000.00	3,761.39	3,000.00	3,000.00
Materials and Supplies	805.37	1,002.04		1,500.00	947.98	1,500.00	1,500.00
Gravel & Stone	105.76	243.21		1,000.00	55.69	1,000.00	1,000.00
Credit Card Service Charges				300.00	-	300.00	300.00
Health Supplies	147.53			200.00	65.46	200.00	200.00
Material and Supplies	4,321.45	4,285.32	5,550.00	6,850.00	5,458.26	6,850.00	6,850.00
<u>Other Services</u>							
Surety Bonds	135.00	-		150.00	135.00	150.00	135.00
Janitorial Services & Supplies	1,060.60	1,039.62		1,200.00	1,150.45	1,200.00	1,200.00
Dues & Licenses	4,008.19	2,156.47		2,500.00	2,408.49	2,500.00	2,500.00
Travel	7,738.08	6,842.62		6,500.00	5,888.67	6,500.00	6,500.00
Training	150.00			400.00	-	400.00	400.00
Vehicle Repairs	477.83	427.08		500.00	161.04	500.00	500.00
Electricity				-	-	-	-
Telephone	416.70	687.04		700.00	964.00	700.00	700.00
Natural Gas	4,892.09	4,385.96		4,500.00	3,285.33	4,500.00	4,500.00
Equipment Main.	719.52	439.10		1,500.00	997.13	1,500.00	1,500.00
Lease and Service Contracts		5,428.54		4,000.00	6,427.99	-	-
Building Main.	3,648.32	4,528.54		4,000.00	3,572.83	4,000.00	4,000.00
Grounds Main	5,104.78	10,337.39		13,000.00	12,914.15	13,000.00	8,000.00
Cell Phones	576.50	540.42		700.00	448.18	700.00	700.00
Oconee County Rec. Funds		-		30,000.00	-	30,000.00	50,000.00
Game Officials	25,344.32	19,261.00		22,225.00	19,237.00	22,250.00	22,250.00
Senior Citizens	700.00	-		-	-	-	-
Advertising		-		200.00	36.50	200.00	200.00
Sponsor Banner		-		400.00	-	400.00	400.00
Tort/Liability	935.00	1,870.00		1,870.00	1,511.18	1,900.00	1,900.00
Property Ins.	2,508.00	5,016.00		6,200.00	5,706.00	6,200.00	6,200.00
Vehicle Insurance	622.00	1,244.00		1,400.00	1,476.00	1,500.00	1,500.00
Computer Services	704.90	991.50		1,000.00	-	1,000.00	1,000.00
Penalty		-		-	-		
Special Events	(310.14)	(759.76)		-	-		
Miscellaneous Expense		-		-	-		
Electricity-Ballfields	13,613.63	16,410.87		17,000.00	14,820.67	17,000.00	17,000.00
Electricity-Tennis ct.	909.38	937.30		1,000.00	1,151.06	1,500.00	1,500.00
Electricity- Gym	5,498.05	6,228.68		9,000.00	7,693.53	9,000.00	9,000.00
Building & Fixed Assets		-		-	-		
Furniture & Fixtures		-		-	-		
Sports Equipment		-		25,000.00	19,442.84	30,000.00	30,000.00
Capital- Vehicle	19,428.00	-		-	-		
Capital- Equipment	20,426.46	23,141.24		6,500.00	9,108.38	12,000.00	12,000.00
Uniforms Sports	28,286.55	26,212.57		27,000.00	24,031.26	35,000.00	35,000.00
Insurance-Sports	396.00	5,526.60		6,000.00	2,080.74	6,000.00	6,000.00
Other Services Total	147,989.76	142,892.78	156,495.00	194,445.00	144,648.42	209,600.00	224,585.00
<u>Capital Outlay</u>							
Chicopee Ballfield		37,135.02					
Capital		37,135.02	-	-	-	-	-
Total Recreation	412,947.01	348,254.16	346,934.56	408,145.24	382,262.94	472,650.66	486,913.21



GENERAL PROPERTIES (551, 555, 556)

These are properties not assigned to a specific department but are heavily utilized by visitors and citizens. They include the City Pool, Stumphouse Mountain Tunnel Park/Bike Park, St. Johns Meeting House, and the Depot. These are supported by all City Departments. Fire, Water, and Public Works help manage these facilities. Stumphouse Mountain will receive several new additions this year through special funding from the state. The city pool will need to be painted and in need of new buildings that house pumps and chlorination equipment. Special Funds will need to be secured to accomplish these projects.

Accomplishments over FY 22 include:

- 1) Replacement of HVAC at St Johns Meeting House
- 2) Replacement of bathroom partitions at City Pool
- 3) Replacement of flooring in City Pool bathrooms
- 4) Shoulder and road work at Stumphouse Park
- 5) Repainting of interior walls at Depot
- 6) Design work began on Ross Mountain Parking
- 7) Design-build contract let for 10 miles of bike trails at Stumphouse

Objectives for FY 23 include:

- 1) Contract for Stumphouse Professional services
- 2) Construction of 10 miles mountain bike trails at Stumphouse
- 3) Construction of Ross Mountain Parking Facility
- 4) Deck maintenance at Walhalla Depot
- 5) Trail maintenance at Stumphouse

Walhalla, South Carolina
01 DEPOT (555)
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Contract Labor	2,360.00	2,630.00	4,280.00	3,700.00	4,700.00	3,700.00	3,700.00
Janitorial Supplies	371.00	278.41	-	350.00	-	350.00	350.00
Electricity	3,461.61	4,552.81	3,137.00	3,800.00	2,768.69	3,800.00	3,800.00
Natural Gas	1,095.34	1,929.38	989.22	1,000.00	999.96	1,100.00	1,100.00
Building Maintenance	490.47	1,000.00	90.00	950.00	975.97	1,000.00	1,000.00
Grounds Maintenance	6,244.00			200.00	-	300.00	300.00
Property Insurance	676.00	1,352.00	758.50	1,000.00	811.00	1,000.00	1,000.00
Miscellaneous				-	-	-	-
Total Depot	14,698.42	11,742.60	9,254.72	11,000.00	10,255.62	11,250.00	11,250.00

Walhalla, South Carolina
01 TUNNEL (556)
2022-2023 Budget

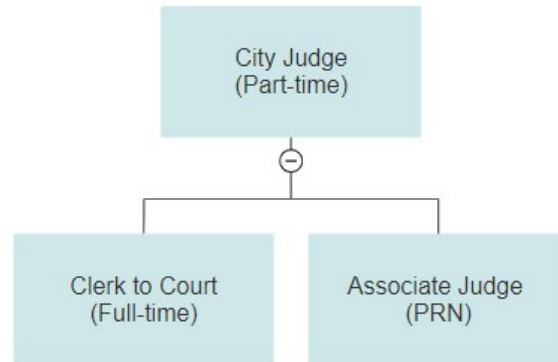
Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Contract Labor			7,950.00	4,000.00	3,838.17	23,000.00	23,000.00
Gas & Oil	226.51	150.84	10.00	150.00	-	200.00	200.00
Materials & Supplies	3,313.04	7,999.61	1,567.38	3,900.00	1,064.58	3,000.00	3,000.00
Janitorial Supplies	3,078.36	2,789.01	4,490.94	2,900.00	1,956.58	2,000.00	2,000.00
Electricity	587.62	651.30	741.75	800.00	823.89	800.00	800.00
Miscellaneous Expense	14,922.98	4,085.22	3,265.47	3,000.00	6,562.94	5,000.00	5,000.00
Property Insurance			65.00	3,000.00	71.00	100.00	100.00
Capital Miscellaneous			9,753.00	8,250.00	2,966.94	8,000.00	8,000.00
Grant						900,000.00	953,700.00
Total Tunnel	22,128.51	15,675.98	27,843.54	26,000.00	17,284.10	942,100.00	995,800.00

Walhalla, South Carolina
17 POOL (551)
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Item							
Materials & Supplies	1,329.70		-	500.00	-		
Pool Chemicals	6,397.52	5,232.31	3,488.59	-	-		
Dues & Licenses	250.00	250.00	250.00	250.00	250.00	250.00	250.00
Electricity	6,478.57	4,220.36	4,675.58	6,200.00	3,642.98	6,200.00	6,200.00
Telephone	391.56	633.27	882.64	800.00	930.33	800.00	800.00
Building Maintenance	1,389.99	772.32	457.62	500.00	-	500.00	500.00
Tort Liability	1,201.00	2,402.00	3,001.00	3,000.00	3,034.00	3,300.00	3,300.00
Property Insurance	556.00	1,114.00	1,012.50	1,020.00	1,116.50	1,200.00	1,200.00
Total Pool	17,994.34	14,624.26	13,767.93	12,270.00	8,973.81	12,250.00	12,250.00
Total Properties	94,944.12	42,042.84	50,866.19	49,270.00	36,513.53	965,600.00	1,019,300.00



MUNICIPAL COURT (558)

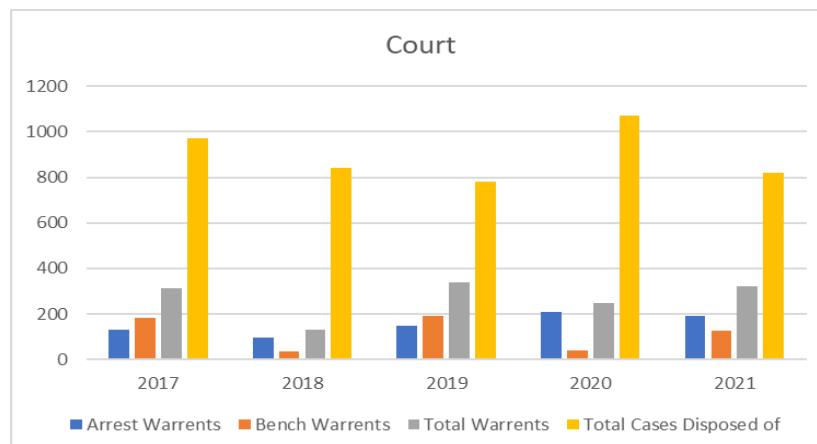


Court Administration consists of a full-time clerk and part-time judge. really struggled this year with a part-time Clerk and Judge. Although, the part-time judge is working well. With the conversion to a full-time clerk; customer service, fine collection and processing of cases have seen efficiency increased.

The city will have to continue to monitor caseload. We don't foresee needing a full-time judge soon but having the Clerk becoming an Associate judge will be an asset to the city judge.

The Court objectives include:

- 1) Improve training ultimately to have the Clerk to become an Associate Judge.
- 2) Continue to improve quickly processing cases and collection of fines.
- 3) Continue the improvements in customer service.
- 4) Assist City Hall as necessary.



Walhalla, South Carolina
01 COURT (558)
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
<u>Personnel Services</u>							
Salaries Wages	34,298.60	31,082.75	41,336.46	45,165.09	41,853.26	46,706.88	50,706.88
Overtime		-	-	-	-	-	-
Retirement	3,421.99	5,235.40	6,340.96	6,603.04	6,465.14	7,734.66	8,397.06
FICA	2,486.67	2,704.14	2,849.36	3,246.35	2,959.55	3,573.08	3,879.08
Workers Comp.	101.93	-	230.25	1,648.00	214.24	107.43	275.03
Health Insurance	1,913.72	4,499.82	10,925.70	12,146.00	9,305.90	7,578.48	7,578.48
Christmas Bonus		54.15	81.22	-	135.35	150.00	150.00
Unemployment		-		-	-		
Jury Pay		-		100.00	-		
Personnel Services	42,222.91	43,576.26	61,763.95	68,908.48	60,933.44	65,850.53	70,986.53
<u>Materials and Supplies</u>							
Office Supplies	1,683.31	1,343.06	2,405.72	1,250.00	1,456.38	1,000.00	1,000.00
Travel		-		-	-	-	-
Training	1,315.36	201.40	50.00	1,250.00	658.12	1,250.00	1,250.00
Leases and Contracts				3,653.00	3,653.00	3,700.00	3,700.00
Material and Supplies	2,998.67	1,544.46	2,455.72	6,153.00	5,767.50	5,950.00	5,950.00
Total Court	45,221.58	45,120.72	64,219.67	75,061.48	66,700.94	71,800.53	76,936.53



HOSPITALITY FUNDS (029)



HOSPITALITY (029)

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. This fund complements the Main Street program and supports other departments with funding that specifically relates to tourism. This fund will support Main Street Walhalla program directly by providing 50% of the collected tax to the Main Street Walhalla non-profit arm.

The main objectives for the Hospitality fund are:

- 1) Continue the momentum of the Main St. Program to generate tourism.
- 2) Enhance and develop new events for the City.
- 3) Provide support for the Museum District.
- 4) Improve facilities that will encourage tourism.
- 5) Decorate the City to make it more aesthetically pleasing to visitors.
- 6) Continue Support of the Performing Arts Center.
- 7) Support Recreation

The budget includes:

- 1) Fully funding Main Street Walhalla
- 2) Support events.
- 3) Allocations to civic entities
 - a. Oconee Heritage Museum
 - b. Museum of the Cherokee
 - c. Walhalla Performing Arts Center
- 4) Improvements to Stumphouse Park.
- 5) Beautification of City properties.
- 6) Park Maintenance

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

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Hospitality Revenue	131,017.39	276,829.00	270,850.14	259,000.00	270,057.78	285,000.00	285,000.00

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

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Personnel Services							
Salaries Wages							46,500.00
Contract Labor							-
Retirement							7,700.40
FICA							3,557.25
Workers Comp.							567.30
Health Insurance							6,166.32
Christmas Bonus							
Personnel Services				65,818.85			64,491.27
Other Services							
Advertising	5,257.42	10,658.05	6,791.19	-	11,000.00	6,000.00	6,000.00
Capital Expenditures				-			
Swimming Pool				-	4,435.96	4,000.00	4,000.00
Bank Service Charges	6.00	2,700.00	670.60				
Promotions	750.00			-			
Chamber of Commerce	20,100.00	10,000.00			763.14		
WCA	10,000.00	36,361.40	25,000.00	30,000.00	30,000.00	40,000.00	40,000.00
Oconee Heritage Center/Cherokee	5,000.00	8,500.00	8,500.00	14,500.00		13,500.00	13,500.00
Miscellaneous Expenditures	105,012.25	184,585.49	73,550.74	-	48,304.27		
Office Supplies							
Computer Services							
Decorations							
Postage							
Materials and Supplies							
Janitorial Supplies							
Travel							
Training							
Ads							
Events							
Dues							
Transfer to Main Street				56,415.56	56,415.56	156,750.00	65,008.73
Transfer to General Fund				92,265.59	-	150,000.00	239,491.27
Other Services	146,125.67	252,804.94	114,512.53	193,181.15	150,918.93	370,250.00	368,000.00
Total Hospitality	146,125.67	252,804.94	114,512.53	259,000.00	150,918.93	370,250.00	368,000.00
FUND BALANCE TOTAL	298,041.59	306,065.55	462,699.29	462,699.29	494,792.57	409,542.57	326,542.57



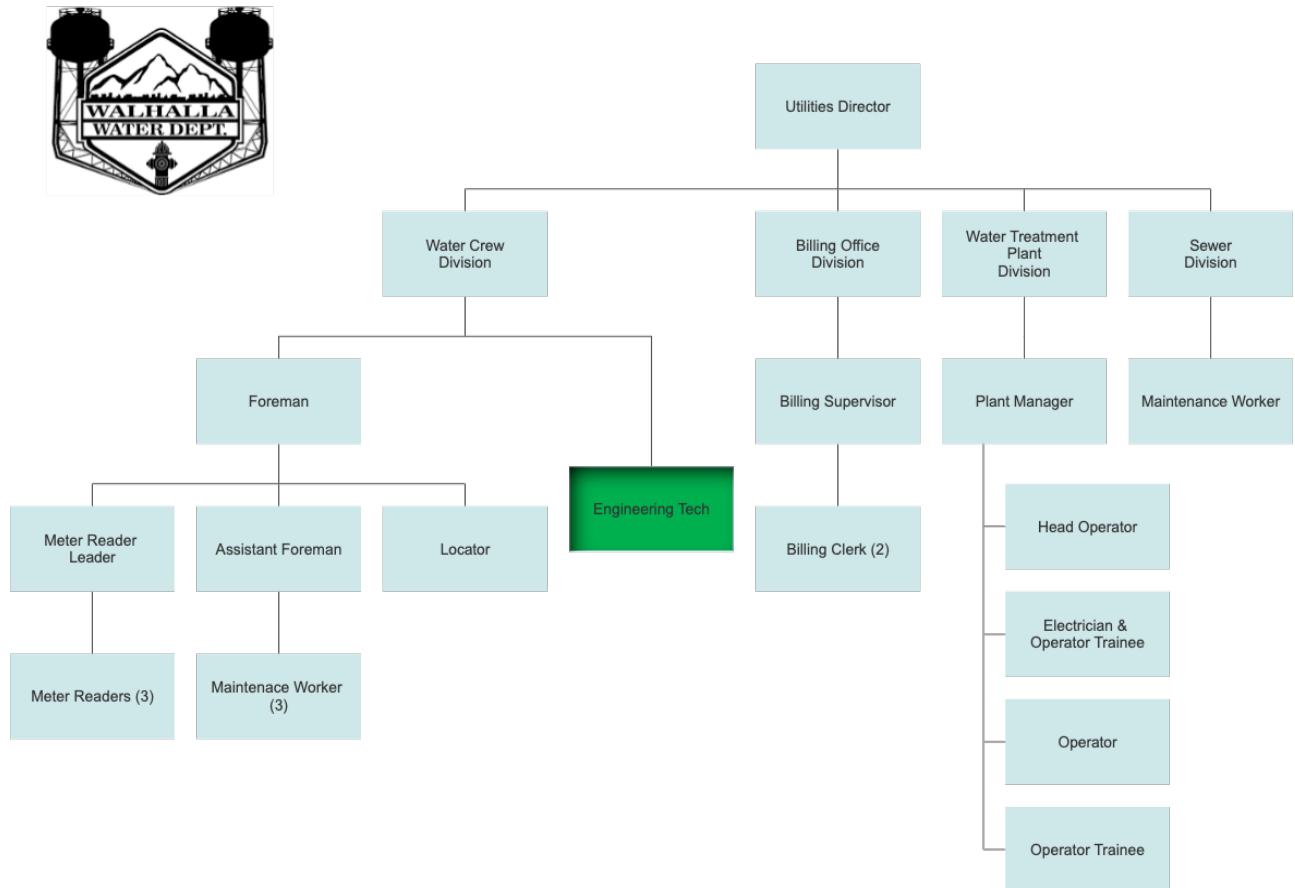
ENTERPRISE FUNDS

WATER (030)

SEWER (035)



UTILITIES



The City of Walhalla Utility Department is comprised of four (4) divisions. They are water crew, billing, treatment plant, and sewer. Each division provides a specific function to the entire operation. The Utilities departments provides service to nearly 9000 customers and provides support to other city departments on a frequent basis. Their expertise and equipment operation are a valuable asset to the city. A new engineering technician position will be added to assist in design and construction inspection across the city.



WATER CREW (560)

The water crew is responsible for operations and maintenance of nearly 300 miles of potable waterline, 2 pump stations, and 4 water storage facilities that serve over 7000 customers. In addition to maintenance; the water crew provides line locates for water and sewer, they read meters, install water taps, respond to leaks, and install new lines. The crew provides a 24-hour emergency response service as well. There is an estimated \$500,000 in deferred maintenance in the water distribution system. This budget allocated funds from the American Rescue Plan for the betterment of our infrastructure to serve our growing customer base. New water tap requests have more than doubled in the last 2 years from 70 to 150.

The main objectives of the water crew are:

- 1) Continue quick response to repair leaks.
- 2) Continue improvement on timely meter reads.
- 3) Capture data on all services in a better fashion.
- 4) Increase water tap installation and miles of waterlines.
- 5) Continue to install radio read water meters.

Some notable accomplishments are:

- 1) Westminster Highway Waterline Design
- 2) Mill Street Waterline Extension
- 3) Halfway Branch Pressure Reducer installation
- 4) RFP for \$2.4 million waterline improvement
- 5) Installation of radio read meters
- 6) Repair of Rocky Knoll water tank
- 7) Increased number of new water taps
- 8) Landscaping project at Water Treatment Plant

Walhalla, South Carolina

030 WATER (560)

2022-2023 Budget

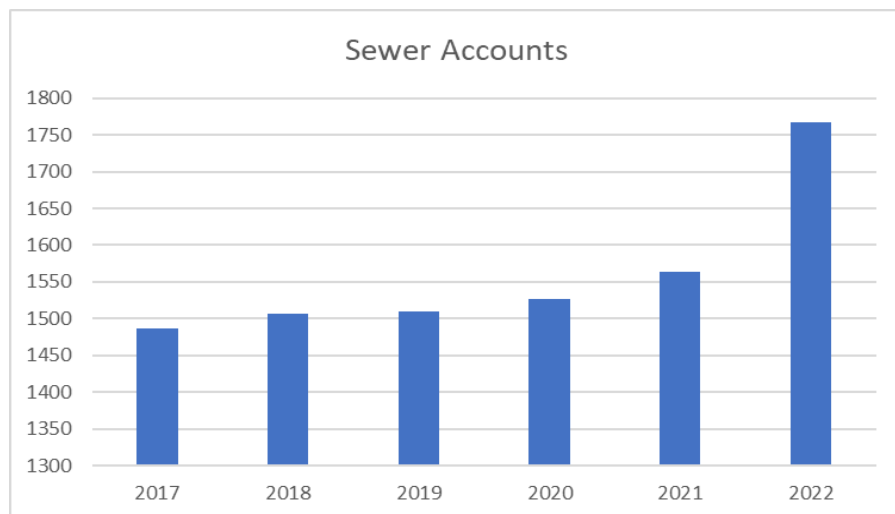
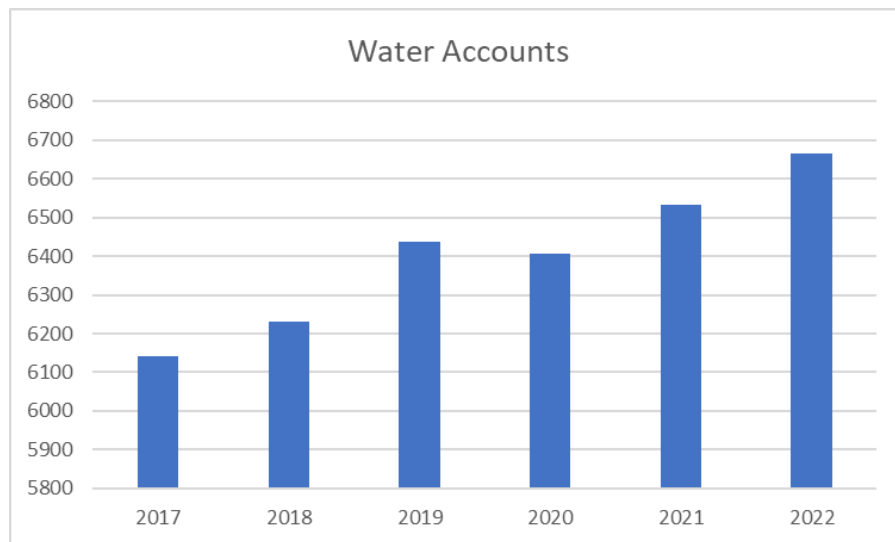
Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
Personnel Services							
Salaries Wages	234,667.06	331,362.00	399,746.66	478,036.73	460,642.04	518,356.80	561,442.75
Overtime	7,773.84	34,185.36	27,723.07	25,000.00	17,925.54	25,000.00	25,000.00
Retirement	34,421.20	66,917.40	53,653.15	68,541.00	71,816.03	85,839.89	92,974.92
FICA	17,930.71	32,897.64	31,835.28	33,697.86	35,705.89	39,654.30	42,950.37
Workers Comp.	8,385.58		14,120.54	17,619.79	14,400.97	18,317.46	20,040.90
Health Insurance	16,360.00	81,332.10	70,102.38	89,523.60	73,223.46	83,357.28	89,523.60
Christmas Bonus		2,219.83	2,192.74	2,300.00	2,652.96	2,800.00	2,800.00
Unemployment			276.40	-			
Personnel Services	319,538.39	548,914.33	599,650.22	714,718.98	676,366.89	773,325.73	834,732.54
Materials and Supplies							
Office Supplies		27.55	-	100.00	100.00	100.00	100.00
Postage			-		-		
Tires	4,570.95	7,000.00	4,039.21	7,000.00	6,680.48	7,000.00	7,000.00
Gas & Oil	24,538.51	33,580.00	37,363.42	35,000.00	40,694.04	42,000.00	42,000.00
Materials and Supplies	49,445.85	50,814.49	4,839.00	60,000.00	78,640.15	150,000.00	150,000.00
Tools	3,272.54	3,879.37	4,000.00	4,000.00	2,906.36	4,000.00	4,000.00
Gravel	4,106.50	5,167.71	8,162.48	10,000.00	9,202.12	10,000.00	10,000.00
Asphalt	14,251.54	27,750.00	27,350.00	25,000.00	30,850.00	35,000.00	35,000.00
Janitorial Supplies	12.27	659.50	129.98	500.00	19.06	500.00	500.00
Health Supplies		577.62	359.34	500.00	1,087.50	1,000.00	1,000.00
Materials and Supplies	100,198.16	129,456.24	86,243.43	142,100.00	170,179.71	249,600.00	249,600.00
Other Services							
Surety Bonds					-		
Transfer to General Fund			-	456,478.45	-		600,000.00
Dues & Licenses	184.00	45.00	45.00	400.00	-	400.00	400.00
Travel			-	500.00	-	500.00	500.00
Training		1,137.82	129.00	1,250.00	75.00	1,250.00	1,250.00
Vehicle Repairs	6,291.43	5,956.72	8,987.93	9,000.00	7,318.94	9,000.00	9,000.00
Electricity	6,099.99	4,992.10	5,805.69	5,000.00	5,085.09	5,000.00	5,000.00
Telephone	798.74	635.00	883.53	900.00	930.35	900.00	900.00
Natural Gas	1,258.09	1,084.59	981.14	1,800.00	1,372.10	1,800.00	1,800.00
Equipment Main.	7,785.92	5,206.10	9,061.78	15,000.00	9,249.53	15,000.00	15,000.00
Leases & Contracts	19,631.89	22,821.86	382.87	76,000.00	82,089.92	76,000.00	94,450.00
Building Main.	2,900.98	26,839.04	10,996.12	12,000.00	6,209.41	12,000.00	12,000.00
Cell Phones	1,672.56	1,897.64	3,434.00	2,000.00	3,716.28	4,300.00	4,300.00
Radio Main.		33.90	354.87	800.00	550.31	800.00	800.00
Uniforms	11,043.14	14,308.38	18,035.05	15,000.00	26,757.12	20,000.00	20,000.00
Water Purchased	25,426.70	87,054.23	45,286.44	25,000.00	45,050.50	50,000.00	50,000.00
Advertising	511.00	549.15	266.70	750.00	627.05	750.00	750.00
Legal Fees							
Audit Fees							
Engineering Fees			-	500.00		500.00	500.00
Tort/Liability	1,159.00	2,318.00	3,168.93	3,500.00	4,915.20	3,500.00	3,500.00
Property Ins.	1,690.00	3,380.00	5,219.95	5,400.00	5,102.39	5,400.00	5,400.00
Vehicle Insurance	3,666.00	10,268.00	7,320.00	8,400.00	8,924.00	8,400.00	8,400.00
Computer Services	1,587.42		35.70	2,500.00	1,695.90	2,500.00	2,500.00
Penalty		687.46	87.42		5.29		
Grant Match							
Miscellaneous Expense							
System Maintenance	44,511.75	49,986.22	50,063.83	60,000.00	58,446.34	60,000.00	60,000.00
Depreciation Expense		-	-	-	-	-	-
Meters & Meter Main.	54,546.09	134,759.43	5,054.09	160,000.00	159,974.67	160,000.00	160,000.00
Hydrant and HYD Main.	722.92	892.79	1,000.00	1,000.00	-	1,000.00	1,000.00
Tank Main	34,289.25	34,371.02	34,938.25	35,000.00	38,061.07	38,000.00	38,000.00
Damages	1,969.65	580.88	-	800.00	-	800.00	800.00
Water Transfer to Other Funds					-		
HWY 11 PUMP	9,327.63	10,954.57	9,745.16	10,500.00	10,882.84	10,500.00	10,500.00
Rocky Knoll Pump	4,554.30	5,315.65	5,635.73	5,000.00	5,504.76	5,000.00	5,000.00
Tank Sites	1,340.77	1,903.02	3,068.22	1,500.00	2,584.03	1,500.00	1,500.00
Interest Expense			-	7,000.00		7,000.00	7,000.00
OSH Fines			-	500.00		500.00	500.00
Water Line Construction	52,961.89	164,390.39	5,316.16	322,000.00	81,472.27		2,700,000.00
Transfer to Sewer Fund		-	-	52,320.80		57,218.74	54,718.74
UDAG Loan 2022 Bond		-	-	-			
Other Services	295,931.11	592,368.96	235,303.56	1,297,799.25	566,600.36	559,518.74	3,875,468.74
Capital Outlay							
Capital-Vehicle	72,606.17	25,672.28	-	-	-		
Capital-Equipment		-	-	8,000.00	7,394.12		-
Capital-Miscellaneous	681.22	-	-	-	-		
Capital-Building		-	-		-	-	-
Capital Outlay	73,287.39	25,672.28	-	8,000.00	7,394.12	-	-
Total Water Crew	1,258,371.71	1,296,411.81	921,197.21	2,162,618.23	1,420,541.08	1,582,444.47	4,959,801.28



WATER BILLING (563)

The Billing Division is a three (3) person organization responsible for creation of bills and collections of revenue. They are responsible for over 7000 accounts, plus are typically first in line in providing customer service for the City. The billing division provides answering and mailroom services for the entire city. In addition to billing and other listed services, they process work orders for both Streets, Sanitation, and Utilities. They also collect business license and zoning fees as well as manage the reservations for the Depot, St. John Meeting Hall, Tunnel Pavilion, and sell annual passes for the Stumphouse Mountain Bike Park.

The main objectives for the year are to continue to get bills to our customers around 15 days prior to the due date. The continued transition to QS1 (billing and account management system) and radio read meters will allow more accurate tracking, reporting of accounts, and increased revenues.



Walhalla, South Carolina
030 WATER BILLING (563)
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
<u>Personnel Services</u>							
Salaries Wages	81,349.30	110,126.05	115,482.76	111,606.39	89,062.14	106,254.72	107,377.92
Overtime	1,103.54	2,466.92	1,213.63	5,000.00	1,108.87	1,500.00	1,500.00
Retirement	11,881.37	19,907.19	14,278.01	17,681.14	14,006.32	17,595.78	17,781.78
FICA	6,057.38	9,983.52	9,539.42	8,024.32	6,466.78	8,128.49	8,214.41
Workers Comp.	405.80	-	611.13	1,219.52	211.95	244.39	246.97
Health Insurance	5,925.48	27,067.37	22,906.96	27,217.75	18,983.32	25,891.20	25,891.20
Christmas Bonus		324.85	378.99	450.00	270.72	300.00	300.00
Unemployment		-	2,282.00	-	-		
Personnel Services	106,722.87	169,875.90	166,692.90	171,199.12	130,110.10	159,914.58	161,312.28
<u>Materials and Supplies</u>							
Office Supplies	545.56	1,065.49	2,033.82	3,000.00	3,198.06	4,000.00	4,000.00
Postage	19,513.97	44,271.63	53,738.62	45,000.00	42,927.63	45,000.00	45,000.00
Gasoline & Oil		-		-	-	-	-
Materials and Supplies	2,765.00	3,744.76	3,127.87	4,000.00	1,145.37	4,000.00	4,000.00
Janitorial Supplies	964.45	1,648.23	2,388.25	1,700.00	2,138.36	2,000.00	2,000.00
Health Supplies		-	42.00	100.00	25.00	50.00	50.00
Materials and Supplies	23,788.98	50,730.11	61,330.56	53,800.00	49,434.42	55,050.00	55,050.00
<u>Other Services</u>							
Surety Bonds	491.33	655.00	655.00	750.00	420.00	750.00	420.00
Dues & Licenses	631.00	881.00	1,126.28	1,000.00	1,041.00	1,000.00	1,000.00
Travel		-		500.00	200.64	500.00	500.00
Training	52.66	2,270.84	520.60	1,500.00	-	1,500.00	1,500.00
Electricity	5,310.85	4,998.28	5,479.03	6,000.00	5,565.53	6,000.00	6,000.00
Telephone	2,466.13	3,133.86	1,592.59	1,500.00	1,280.79	1,500.00	1,500.00
Natural Gas		-		-	-	-	-
Equipment Main.	780.59	483.76	1,054.71	750.00	2,841.71	2,500.00	2,500.00
Lease & Service Contracts			3,133.00	4,000.00	1,166.00	-	-
Building Main.	17,578.14	9,908.38	7,897.43	8,000.00	5,927.00	8,000.00	8,000.00
Cellular Phone				-	-		
Radio Maintenance & Repairs				-	-		2,319.34
Uniforms				-	-		
Legal Fees				-	-		
Audit Fees	12,890.00	26,980.00	29,312.50	30,000.00	35,995.00	40,000.00	40,000.00
Tort/Liability	468.00	934.00	1,600.47	1,600.00	2,141.62	2,500.00	2,500.00
Property Ins.			1,094.00	-	1,127.50	1,500.00	1,500.00
Vehicle Insurance				-	-		
Computer Services	46,013.52	24,639.94	23,747.33	18,000.00	21,843.99	20,000.00	20,000.00
Depreciation Expense			696,551.00	-	-	-	-
Total Other Services	86,682.22	74,885.06	773,763.94	73,600.00	79,550.78	85,750.00	87,739.34
<u>Capital Outlay</u>							
Capital-Miscellaneous						-	-
Capital	-	-	-	-	-	-	-
Total Water Billing	217,194.07	295,491.07	1,001,787.40	298,599.12	259,095.30	300,714.58	304,101.62



WATER TREATMENT PLANT (561)

The new \$20.6 million water plant came on-line in October 2020. The plant has a design capacity of 4 million gallons per day (MGD) with the potential to upgrade to 6 MGD. Currently, the plant operates at nearly 3 MGD, just 2 years ago average output was 1.8 MGD. The department is developing new operators internally to continue its operation. Recruiting and retaining credentialed operators is the most critical need at present. The new plant provides a reliable source for the existing 7000 customers with ample room for more growth and development.

Walhalla, South Carolina
030 WATER PLANT (561)
2022-2023 Budget

Account Number	Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	Approved
Personnel Services	Personnel Services							
030-561-50100-50100	Salaries Wages	110,244.55	209,827.92	279,398.49	299,526.25	265,553.84	340,096.88	340,096.88
030-561-50100-50102	Overtime	13,539.96	37,319.55	50,867.28	20,000.00	44,395.89	20,000.00	20,000.00
030-561-50100-50103	Retirement	17,096.66	42,363.01	42,180.66	39,969.43	48,146.87	56,320.04	56,320.04
030-561-50100-50104	FICA	9,245.53	20,813.51	24,509.15	21,447.31	23,029.87	26,017.41	26,017.41
030-561-50100-50105	Workers Comp.	4,770.85		12,722.85	11,214.28	11,666.63	13,603.88	13,603.88
030-561-50100-50106	Health Insurance	4,869.04	34,731.60	32,551.38	42,791.76	35,520.12	42,791.76	42,791.76
030-561-50100-50107	Christmas Bonus		1,028.69	1,218.18	1,200.00	1,434.75	1,500.00	1,500.00
030-561-50100-50108	Unemployment	1,596.57			-	-	-	-
Personnel Services	Personnel Services	161,363.16	346,084.28	443,447.99	436,149.03	429,747.97	500,329.97	500,329.97
Materials and Supplies	Materials and Supplies							
030-561-50300-50210	Office Supplies	220.40	21.60	272.18	400.00	393.46	400.00	400.00
030-561-50300-50211	Postage			-	100.00	-		
030-561-50300-50218	Tires	144.89		-	450.00	-		
030-561-50300-50219	Gas & Oil	348.06	544.49	2,271.89	500.00	2,697.82	2,000.00	2,000.00
030-561-50300-50232	Tools	1,066.45	276.42	1,477.47	1,300.00	645.33	2,300.00	2,300.00
030-561-50300-50244	Janitorial Supplies		116.88	72.22	1,000.00	987.63	1,000.00	1,000.00
030-561-50300-50271	Health Supplies				100.00	135.00	100.00	500.00
030-561-50300-50920	WP Diesel fuel		2,540.65	1,848.07	2,000.00	1,112.05	2,000.00	2,000.00
030-561-50300-50921	Materials and Supplies	19,961.04	18,182.45	18,865.55	18,000.00	14,555.49	26,000.00	26,000.00
030-561-50300-50922	WP Chemicals	143,436.06	115,850.91	97,373.21	130,000.00	37,652.37	120,000.00	80,000.00
030-561-50300-50923	WP NPDES Samples	7,181.94	7,184.29	7,733.46	7,000.00	8,875.04	7,000.00	7,000.00
030-561-50300-50924	WP Samples		168.00	-	500.00	-	500.00	500.00
Material and Services	Material and Services	172,358.84	144,885.69	129,914.05	161,350.00	67,054.19	161,300.00	121,700.00
Other Services	Other Services							
030-561-50400-50314	Dues & Licenses	160.00	90.00	240.00	11,500.00	4,240.00	11,500.00	11,500.00
030-561-50400-50315	Travel			138.49	500.00	-	500.00	500.00
030-561-50400-50316	Training	250.00	618.57	-	700.00	-	700.00	700.00
030-561-50400-50320	Electricity	124,981.44	119,843.81	164,198.17	155,000.00	154,503.21	130,000.00	130,000.00
030-561-50400-50321	Telephone	788.80	960.71	1,373.70	1,000.00	1,801.84	1,500.00	1,500.00
030-561-50400-50336	Cell Phones	418.29	418.11	418.14	-	418.13	500.00	500.00
030-561-50400-50361	Advertising			-	-	-		
030-561-50400-50373	Tort/Liability	1,091.00	2,182.00	2,247.87	4,000.00	3,339.76	4,000.00	4,000.00
030-561-50400-50374	Property Ins.	2,454.50	4,909.00	14,994.00	15,000.00	25,809.50	30,000.00	30,000.00
030-561-50400-50375	Vehicle Insurance	15.00	30.00	-	800.00	-	800.00	800.00
030-561-50400-50376	Computer Services		115.00	1,756.93	2,500.00	427.24	3,500.00	3,500.00
030-561-50400-50380	Penalty				-	-		
030-561-50400-50389	Grant Match				-	-		
030-561-50400-50399	Miscellaneous Expense (Bond payment)		1,186,107.32	805,995.00	1,183,000.00	1,183,000.00	1,200,000.00	1,200,000.00
030-561-50400-50913	Interest Expense	455,866.61			-	-		
030-561-50400-50315	Leases & Contracts		-	-	-	-		
030-561-50400-50925	DHEC Fees	23,561.00	21,120.99	26,742.50	27,000.00	25,780.00	30,000.00	30,000.00
030-561-50400-50926	W/P Vehicle Parts & Repairs			65.00	500.00	45.70	500.00	500.00
030-561-50400-50327	W/P Electricity Flood Lights	329.11	372.55	393.15	500.00	358.20	500.00	500.00
030-561-50400-50928	W/P Equipment & Machinery	25,700.69	22,621.38	22,561.58	25,000.00	8,177.28	25,000.00	-
030-561-50400-50929	W/P Leases and Contracts	59.36		370.99	500.00	122.96	500.00	500.00
030-561-50400-50930	W/P Building Maintenance	3,380.66	3,982.94	4,193.98	5,000.00	20,329.62	5,000.00	5,000.00
030-561-50400-50931	W/P Sludge Disposal			-	1,000.00	-	1,000.00	1,000.00
030-561-50400-50932	W/P Systems Maintenance	88,194.02	35,426.67	45,076.55	45,000.00	23,986.62	45,000.00	45,000.00
030-561-50400-50933	Consulting Services	218,305.50	427,991.00	48,666.83	-	-		
	Contingency				-	-	60,000.00	60,000.00
	Depreciation				-	-	50,000.00	50,000.00
Other Services	Other Services	945,555.98	1,826,790.05	1,139,432.88	1,478,500.00	1,452,340.06	1,600,500.00	1,575,500.00
Capital Outlay	Capital Outlay							
030-561-50500-50886	Capital- Miscellaneous		-	-	-	47,932.00	120,000.00	120,000.00
Capital	Capital	-	-	-	-	47,932.00	120,000.00	120,000.00
Total Water	Total Water Plant	2,397,192.80	2,317,760.02	1,712,794.92	2,075,999.03	1,997,074.22	2,382,129.97	2,317,529.97



SEWER (565)

The City of Walhalla provides service to 1900 customers and maintains 860-man holes, 40 miles of gravity lines, and 3 lift stations. The city also installs taps, responds to complaints, and provides a 24-hour emergency response. Growth in the area is beginning to put pressure on the system. The age of the system, illegal connections, and deferred maintenance has led to a serious inflow and infiltration problem. There is nearly \$1.5 million in deferred maintenance projects that need to be planned. The City is devoting the funding from the OJRSA refund and American Rescue Plan to address these issues. Other funding sources such as grants are being developed to assist with remediation work. In addition to infiltration issues locally, the OJRSA treatment plant is in severe disrepair. Increased costs of operations and a \$60 million rehabilitation of the plant and system will cause sewer treatment charges to increase over the next 10 years.

Objectives for the Sewer Division:

- 1) Continue work on the Cane Creek project.
- 2) Reduce deferred maintenance.
- 3) Develop a workable plan with the Oconee Joint Sewer Authority.
- 4) Develop records to account for work done on the sewer system.

Some notable accomplishments are:

- 1) Washout and video survey of Flat Rock sewer basin
- 2) Rehab of Cane Creek sewer basin
- 3) Cane Creek bank stabilization
- 4) Mowing of sewer rights of ways

Walhalla, South Carolina
35 SEWER (565)
2022-2023 Budget

Item	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 22 YTD	FY 23 Request	FY 2023 Approved
<u>Personnel Services</u>							
Salaries Wages	20,851.53	12,412.71	33,632.15	34,042.74	37,204.77	36,773.57	36,773.57
Overtime	1,280.67	2,644.04	4,711.01		3,839.43	3,500.00	3,500.00
Retirement	3,189.29	2,562.42	30,265.66	5,297.05	5,951.25	6,089.70	6,089.70
FICA	1,693.09	1,331.01	2,938.59	2,604.27	3,132.63	2,813.18	2,813.18
Workers Comp.	868.17		1,509.86	1,361.71	1,441.77	1,470.92	1,470.92
Health Insurance		2,602.54	6,004.44	6,166.32	5,542.56	6,166.32	6,166.32
Christmas Bonus			135.35	200.00	135.35	140.00	140.00
Unemployment				-	-		
Personnel Services	27,882.75	21,552.72	79,197.06	49,672.09	57,247.76	56,953.69	56,953.69
<u>Materials and Supplies</u>							
Office Supplies				-	-		
Postage				-	-		
Tires	700.00	1,573.80	1,262.74	4,000.00	3,112.36	4,000.00	4,000.00
Gas & Oil	3,954.77	3,512.41	16.24	5,000.00	-	5,000.00	5,000.00
Materials and Supplies	3,727.80	9,202.43	17,327.38	20,000.00	12,342.72	20,000.00	20,000.00
Tools	164.65	464.75	1,468.21	5,000.00	1,356.96	5,000.00	5,000.00
Gravel & Stone			3,695.74	7,000.00	1,050.00	7,000.00	7,000.00
Asphalt				9,000.00	-	9,000.00	9,000.00
Health Supplies					-		
Dues & Licenses					-		
Travel					-		
Training					-		
Vehicle Parts & Repairs	1,578.91	870.29	4,273.48	5,000.00	1,839.30	5,000.00	5,000.00
Electricity	4,621.72	4,770.61	380.09	5,600.00	4,550.38	5,600.00	5,600.00
Telephone					-		
Equipment Maintenance	1,729.51	3,919.17	8.00	10,000.00	8,005.81	10,000.00	10,000.00
Leases & Service Contracts				8,900.00	12,359.54		
Uniforms							
Advertising							
Legal Fees							
Audit Fees							
Tort Liability Insurance	312.00	624.00	702.60	800.00	459.00	800.00	800.00
Property Insurance							
Vehicle Insurance							
Miscellaneous Expense		29,604.57	619.00				
System Maintenance	7,246.23	24,705.88	25,335.29	25,000.00	16,610.10	25,000.00	25,000.00
Electricity-Pump							
Depreciation Expense							
Sewer Transfer to Other Funds							
Sewer Reimbursement							
Sewer Treatment Charges	621,418.90	671,831.80	743,157.74	850,000.00	803,932.45	1,020,000.00	1,130,580.00
County Sewer Fees							
New Sewer Line Construction				290,595.00	2,500.00	288,095.00	288,095.00
Materials and Supplies	645,454.49	751,079.71	798,246.51	1,245,895.00	868,118.62	1,404,495.00	1,515,075.00
<u>Capital Outlay</u>							
Capital-Vehicle			798,246.51	-	-		
Capital-Equipment			-	-	-		
Capital-Miscellaneous			-	-	-		
Capital Outlay	-	-	798,246.51	-	-	-	-
Total Sewer	1,318,791.73	772,632.43	1,675,690.08	1,295,567.09	925,366.38	1,461,448.69	1,572,028.69



Appendix A- FY 2023 Schedule of Fees

Walhalla, South Carolina
GENERAL FUND FEES
2022-2023 Budget

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

Walhalla, South Carolina
GENERAL FUND FEES
2022-2023 Budget

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

Walhalla, South Carolina
ENTERPRISE FUND FEES
2022-2023 Budget

Water By Rate Class FY 23	Unit Fee	Per 1000
Apartment Inside City	\$18.00	\$3.31
Apartment Outside	\$35.00	\$5.10
Residential Inside	\$18.00	\$3.31
Residential Outside	\$35.00	\$5.10
Business Inside	\$18.00	\$3.31
Business Outside	\$35.00	\$5.10
Industrial Inside	\$49.39	\$1.59
Industrial Outside	\$80.00	\$2.50
Farm (first 40,000 gal)	\$0.00	\$85.00
Farm (per 1000 gal)	\$0.00	\$2.07
Municipal (first 25,000 gal)	\$0.00	\$100.00
Municipal (per 1000 gal)	\$0.00	\$2.25
Sprinkler (un-metered per 100 sf)- Inside City	\$0.00	\$0.10
Sprinkler (un-metered per 100 sf)- Outside City	\$0.00	\$0.10
Tap Fee	FY 22 Approved	FY 23 Approved
3/4" Meter (1-2 equiv. units) Inside City	\$1,800.00	\$1,800.00
3/4" Meter (1-2 equiv. units) Outside City	\$1,900.00	\$1,900.00
1" Meter (3-5 equiv. units) Inside City	\$2,200.00	\$2,200.00
1" Meter (3-5 equiv. units) Outside City	\$2,200.00	\$2,200.00
3/4" Meter (1-2 equiv. units) Inside City Premade	\$850.00	\$850.00
3/4" Meter (1-2 equiv. units) Outside City Premade	\$1,200.00	\$1,200.00
1" Meter (3-5 equiv. units) Inside City Premade	\$1,150.00	\$1,150.00
1" Meter (3-5 equiv. units) Outside City Premade	\$1,500.00	\$1,500.00
Fireline	\$2,500.00	\$2,500.00
Connection Fee	FY 22 (No SSN)	FY 23 Approved (No SSN)
Rental Units, 3/4" and 1"	\$150 (\$450)	\$150 (\$450)
3/4' and 1"	\$70 (\$450)	\$70 (\$450)
1 1/2"	\$100 (\$450)	\$100 (\$450)
2"	\$140 (\$450)	\$140 (\$450)
3"	\$380 (\$760)	\$380 (\$760)
4" or larger	\$600 (\$1200)	\$600 (\$1200)
All prices above include a non-refundable administrative fee	\$15.00	\$15.00
Sewer by Rate Class FY 23	Unit Fee	Per 1000
Apartment Inside City	\$9.28	\$6.63
Apartment Outside	\$9.28	\$6.63
Residential Inside	\$6.63	\$6.63
Residential Outside	\$6.63	\$9.28
Business Inside	\$9.28	\$9.28
Business Outside	\$9.28	\$9.28
Industrial Outside	\$13.26	\$8.29
Industrial Outside- SO	\$13.26	\$8.29



THIS PAGE LEFT INTENTIONALLY BLANK



Our FY 2023 Annual Budget is dedicated to the honor and memory of:

Water Plant Operator and All Around Great Guy

Mr. Ricky O'Kelley

August 19, 1965- October 31, 2021



Ricky O'Kelley worked at our water plant, where he served as operator and performed troubleshooting and maintenance at the plant, and throughout the City. He always had a story to tell and advice to share. He is sorely missed by all who knew and worked with him.