

CITY OF WALHALLA ANNUAL BUDGET FY 24-25

*Many Parts,
One City*



864-638-4343



www.cityofwalhalla.com

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RECOMMENDED BUDGET

Fiscal Year 2024-2025

VISION STATEMENT

To foster a vibrant, safe, affordable and loving community that offers a high quality of life for all.

MISSION STATEMENT

The City of Walhalla, in partnership with its citizens, strives to provide high quality services and opportunities for all.

VALUES

Accountability Excellence Love Stewardship Vision

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INTRODUCTION

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Walhalla City Council



Tim Hall, Mayor



Keith Pace, Mayor Pro-Tempore



Josh Holliday



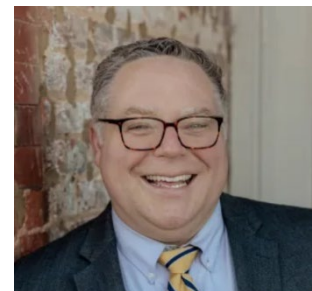
Kenny Johns



Grant Keehn



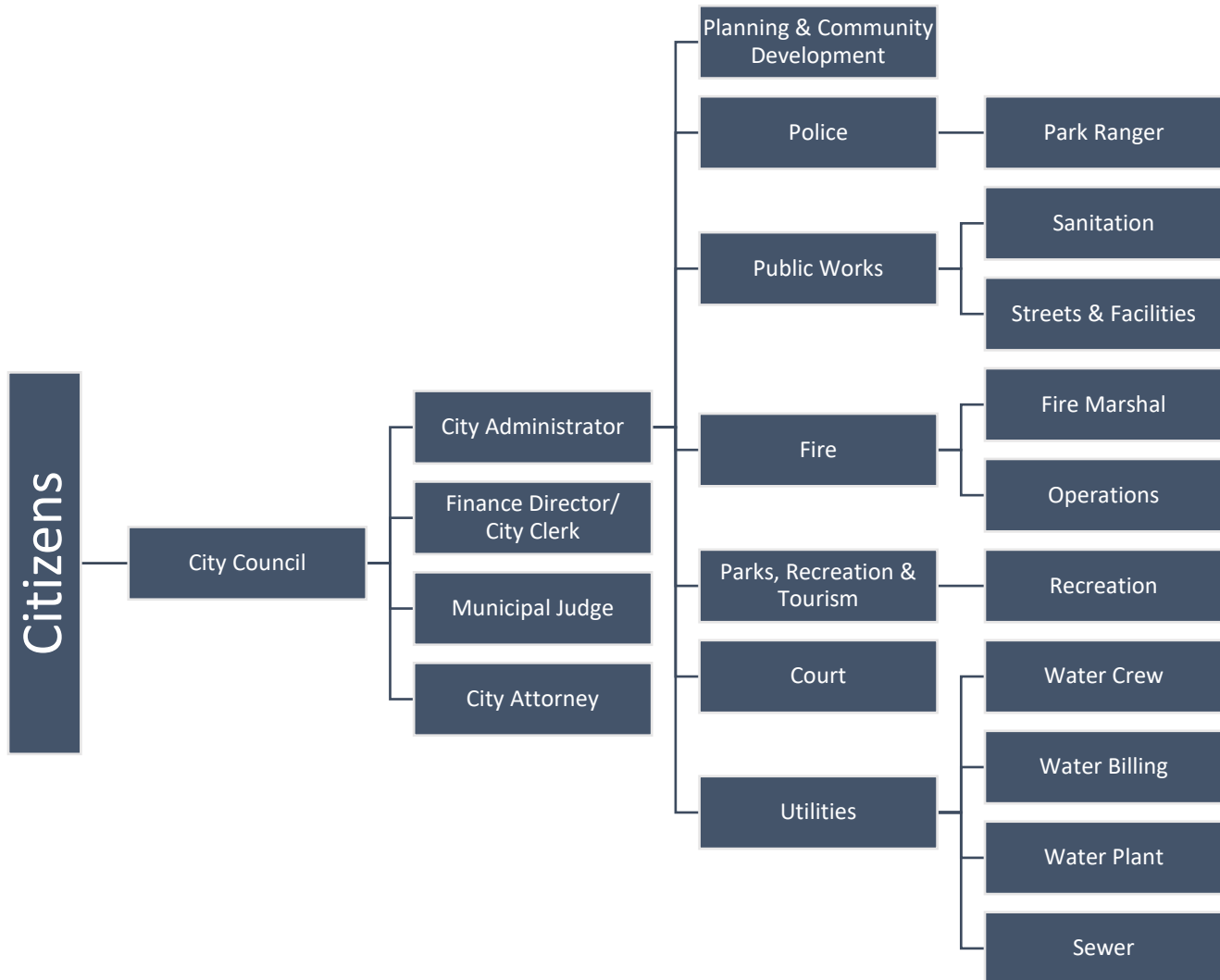
Sarai Melendez



Josh Thomas

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ORGANIZATIONAL CHART



CITY MANAGEMENT

Celia Boyd Myers.....	City Administrator
Ashley Jones	Finance Director/City Clerk
Kaylee Osbon	Assistant to the City Administrator
Tim Rice	Police Chief
Will Bates	Fire Chief
Terry Sanford	Fire Marshal
Russ Price	Sanitation Director
John Galbreath.....	Streets & Facilities Director
Vacant	PRT Director
Breanna Richardson	Recreation Director
Scott Parris	Utilities Director
Tim Borrow	Water Plant Supervisor
Roberta Barton	Municipal Judge
Stephanie Lovell	Clerk of Court
Michael Kozlarek	City Attorney

CITY ACCOMPLISHMENTS, FY23-24

Fiscal year 23-24 saw changes in leadership (Mayor, City Council and Administration), reorganization and expansion of departments and the completion of several on-going projects. Several accomplishments include:

1. Clean Audit
2. Established City Mission, Vision and Values
3. Adopted a Strategic Communications Plan
4. Reorganization of the Public Works Division, separating Sanitation and Streets & Facilities to provide focus attention and improve service
5. Reorganization and expansion of the Recreation Department to Parks, Recreation & Tourism
6. Finishing the Hwy 11 water line extension and upgrades
7. Completion of the Wanderweg Greenway
8. Completion of the Ross Mountain parking lot, restrooms and Phase 3 of trails
9. Grand Reopening of Chicopee Field
10. Conversion of S Catherine Street to a one-way street
11. Began building permitting system
12. Purchasing property for the new Community Center, off Highway 28
13. Began offering Stumphouse Mountain Park passes (day and annual) online
14. Established a Park Ranger at the Stumphouse Mountain Park
15. Transitioned to RecDesk to offer online youth sport registration
16. Began two (2) new youth sports: volleyball and flag football
17. Continued the Comprehensive Planning Process, holding four (4) open houses, six (6) focus groups, pop-up events at IndependenceFest and Oktoberfest and a Community Needs Assessment survey
18. Converting financial and billing software to Springbrook Cirrus
19. Transitioned to VOIP phone system
20. Establishment of a Capital Improvement and Capital Maintenance Plans for the next five (5) years

CITY GOALS AND PRIORITIES, FY 24-25

Clear strategic priorities are the foundation on which our budget is built. City Council's February Retreat is the main source of which these are derived.

Goals set by City Council at the February Council Retreat

1. Balanced and Realistic Budget
2. Competitive Pay
3. Complete Infrastructure Projects
4. Increase PRT Revenue
5. Complete Comprehensive Plan

Additional Budget Priorities

1. Community Safety
2. Infrastructure and Capital Investments
3. Economic and Community Vibrancy
4. Efficient and High-Quality Service
5. Community Partnerships and Collaboration

INCLUSIONS IN THIS BUDGET

Balanced and Realistic Budget

1. Restricted funds have been separated and placed in a Special Revenue/Other Funds.
2. Projected revenues are based on past trends and current available data.
3. The transfer from the Enterprise Fund to General Fund has decreased by \$50,000.
4. Expenses are allocated within the appropriate department and known expenses are reflected.

Working Towards Competitive Pay

1. A 3% across the board increase for all employees.
2. Employees who have been with the City for a minimum of 5 years will receive a graduated longevity (1-5%).
3. Employees earning significantly less than the statewide average will receive an adjustment of half the difference.
4. The Administration Department will undertake an internal wage and compensation review. Depending on the results, further adjustments may be recommended.

Complete Infrastructure Projects

1. Sidewalk and paving projects funded by C-Funds.
2. Maintain or upgrade water meters
3. Maintain or replace fire hydrants.
4. Increased funding for water system and water plant maintenance.
5. Water line, pump station and sewer line upgrades funded in part by SCIIP Grant.

Increase PRT Revenue

1. Addition of a PRT Director to focus on park management and tourism efforts.
2. Build new Community Center with SC PRT appropriation to aid with tournaments and other opportunities.
3. Higher goals for Youth Recreation sponsorships.
4. Supplemental budget for Stumphouse Mountain Park investments (from state appropriation).
5. Increase goals for recreation and park revenues to fund the PRT budget.

Complete Comprehensive Plan

1. While the FY25 budget does not include funding for Planning personnel, the Comprehensive Plan will be completed by the Administration staff, with possible assistance from the Appalachian Council of Governments (ACOG).

Community Safety

1. Additional funding to Police and Fire Departments.
2. Resources dedicated to street and sidewalk maintenance.

Infrastructure and Capital Investments

1. Infrastructure investments listed above.
2. Fleet management program to upgrade vehicles on a regular schedule and maintenance program.
3. Funding for equipment, including tractor, mowers, hydro-excavator, fire engine, etc.

Economic and Community Vibrancy

1. Continues festivals and other City-sponsored events through the Administration Department and future PRT Director.
2. Includes funding to be an investor with the Oconee Chamber of Commerce, Oconee Economic Alliance and Main Street SC at the Friends level.
3. The Administration Department will develop an Economic Action Plan and provide recommendations to Council.

Efficient and High-Quality Service

1. Conversion of current financial/billing software for user friendliness and more customer interaction.
2. Additional 3-person crew to improve water system maintenance.
3. Addition of an Accounting Clerk to become point of contact for business license, HTAX, ATAX, etc.
4. Reorganization to provide adequate staffing to focus on specific functions, such as ground maintenance.

Community Partnerships and Collaboration

1. Partner with the Oconee Chamber of Commerce, Oconee Economic Alliance, Main Street SC, Visit Oconee, Partners for Progress, Rotary of Walhalla and other agencies and civic organizations to



BUDGET MESSAGE

Honorable Mayor and Members of Council,

Please find within my recommendations for the City of Walhalla's FY24-25 municipal budget, including the General Fund, Enterprise Fund and Special Revenue Fund. I wish to thank each of you for your support during this process. Your guidance and stated priorities have served as the foundation of this budget. Additionally, I must thank my team for their support and on-going engagement. Without their hard work and willingness to work together, this budget would have proved much more challenging.

The budget is City Council's financial plan for the upcoming year. The presented budget is balanced and incorporates the goals and priorities discussed during the annual retreat and budget meetings. It is the basis through which City staff will provide the projects and services established by City Council over the coming year.

This year's focus is "Back to Basics", prioritizing police and fire services, financial stewardship, investing in the City's infrastructure and improving services, while continuing to offer a high quality of life, fulfilling our vision and honoring our newly established values.

We recognize that our employees are our greatest assets. The City's operating budget includes a 3% raise for all employees; a graduated longevity raise (1-5%) for all employees who have been with the City at least five (5) years; and an adjustment for employees whose pay is significantly less than the statewide average. A 5% longevity raise for employees celebrating a 5-year milestone will be established and incorporated in future budgets. Additionally, the Administration Department will perform an in-house wage and compensation study this year and present those findings and recommendations to Council.

This budget does include a 6% millage increase, raising from 84 mills to 89 mills. This is the first millage increase in over 20 years. The full projected increase in taxes is dedicated to the police and fire budgets. There is also a \$3 base rate increase for water users. This increase is dedicated to the establishment of a new 3-person water crew, as proposed for the last few years. This crew will improve customer service, provide quicker response to water line maintenance and assist in water meter maintenance. Finally, there is the addition of a sewer base rate this year - \$5 for City users and \$10 for Out-of-City users. One of the directives from Council was to have the sewer fund break even. This increase allows the City to invest in the sewer system, performing maintenance work and is projected to fully cover the expected expenses.

City departments that generate revenue have been challenged to become self-sufficient within three years and each have increased their coverage in this budget. The FY24-25 General Fund Budget reduces its reliance on the Enterprise Fund, lessening the interfund transfer from the prior budget year and putting expenses in the appropriate department. The City is making strides to is well positioned to continue to over the coming years.

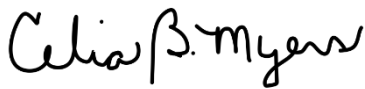
In addition to the General and Enterprise Funds, I propose a separated Special Revenue Fund that details restricted funding, including the Community Center appropriation, HTAX, C-Fund appropriation and SCIIP grant. By separating these funds, we have a more accurate view of General Fund revenues versus those that are restricted to certain uses.

This budget also includes the participation in a fleet management system, ensuring City vehicles are rotated on a regular schedule and reducing maintenance and repair expenses. Being able to stabilize these expenses over time will also provide ease to future budget planning.

This budget does use the sale of capital assets and the remaining ARPA funds to fund all projects and operating costs. It is recognized that this is not a sustainable method and that recurring revenues should fund recurring expenses. Careful oversight must be used to ensure departments stay within the approved budget, while continuing to seek ways to increase revenues, such as tourism and grants.

In closing, I would like to express my appreciation to the City Council for their work in planning for the future of Walhalla and to City staff for their dedication to providing efficient and cost-effective services to the citizens of our community. I am confident that Council and staff will be able to meet the challenges that will face us in the coming years.

Sincerely,

A handwritten signature in black ink that reads "Celia B. Myers". The signature is written in a cursive, flowing style.

Celia Myers, AICP
City Administrator

FY 2024-2025 OVERVIEW

REVENUES

General Fund	\$5,902,900
Enterprise Fund	\$5,576,450
Special Revenue Fund	\$15,710,000
<i>Hospitality Fund</i>	<i>\$310,000</i>
<i>Community Center</i>	<i>\$5,000,000</i>
<i>C-Funds</i>	<i>\$400,000</i>
<i>SCIIP Water and Sewer Project</i>	<i>\$10,000,000</i>
Total Revenues	\$27,189,350

EXPENDITURES

General Fund	\$5,902,900
<i>Administration</i>	<i>\$544,275</i>
<i>Police</i>	<i>\$1,626,625</i>
<i>Sanitation</i>	<i>\$755,900</i>
<i>Streets and Facilities</i>	<i>\$731,500</i>
<i>Fire</i>	<i>\$1,250,800</i>
<i>Parks, Recreation and Tourism</i>	<i>\$580,350</i>
<i>Court</i>	<i>\$93,000</i>
<i>Depot</i>	<i>\$18,000</i>
<i>Pool</i>	<i>\$14,500</i>
<i>Stumphouse Mountain Park</i>	<i>\$117,950</i>
<i>Retiree Healthcare</i>	<i>\$20,000</i>
<i>Capital Improvement</i>	<i>\$150,000</i>
Enterprise Fund	\$5,576,450
<i>Water Crew</i>	<i>\$2,744,250</i>
<i>Water Billing</i>	<i>\$340,000</i>
<i>Water Plant</i>	<i>\$2,286,950</i>
<i>Sewer</i>	<i>\$205,250</i>
Special Revenue Fund	\$15,710,000
<i>Community Center</i>	<i>\$5,000,000</i>
<i>C-Funds</i>	<i>\$400,000</i>
<i>Hospitality</i>	<i>\$310,000</i>
<i>SCIIP Water and Sewer Project</i>	<i>\$10,000,000</i>
Total Expenditures	\$27,189,350

Departmental Staffing

Department	FY 21	FY 22	FY 23	FY 24	FY 25 Requested
Administration	3	2	2	4	4
Planning & Economic Dev	0	2	2	2	0
Police	13	14	17	17	16
Sanitation	13	14	13	13	7
Streets & Facilities	0	0	0	0	8
Fire	8	8	11	11	11
Parks, Recreation & Tourism	3	4	4	4	4
Stumphouse Mountain Park	0	0	0	0	1
Court	1	1	1	1	1
Water Crew	10	12	13	12	15
Water Billing	3	3	3	4	3
Water Plant	4	4	4	5	5
Sewer	1	1	1	1	1
Total FTE	59	65	71	74	76

Department	FY 21	FY 22	FY 23	FY 24	FY 25 Requested
Administration	0	0	0	0	1
Planning & Economic Dev	0	0	0	0	0
Police	0	0	0	0	0
Sanitation	2	2	0	0	0
Streets & Facilities	0	0	0	0	0
Fire	7	7	0	0	1
Parks, Recreation & Tourism	0	0	0	3	3
Stumphouse Mountain Park	1	1	1	1	0
Court	0	1	1	1	2
Water Crew	0	0	0	0	0
Water Billing	0	0	0	0	0
Water Plant	3	3	3	3	3
Sewer	0	0	0	0	0
Total PT	13	14	5	8	10

Financial Structure, Policy and Process

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Financial Structure, Policy and Process

The City's budgetary fund structure is as follows:

Governmental Funds

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

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

Budgeted governmental funds in the FY 24-25 budget include the following types:

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

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

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

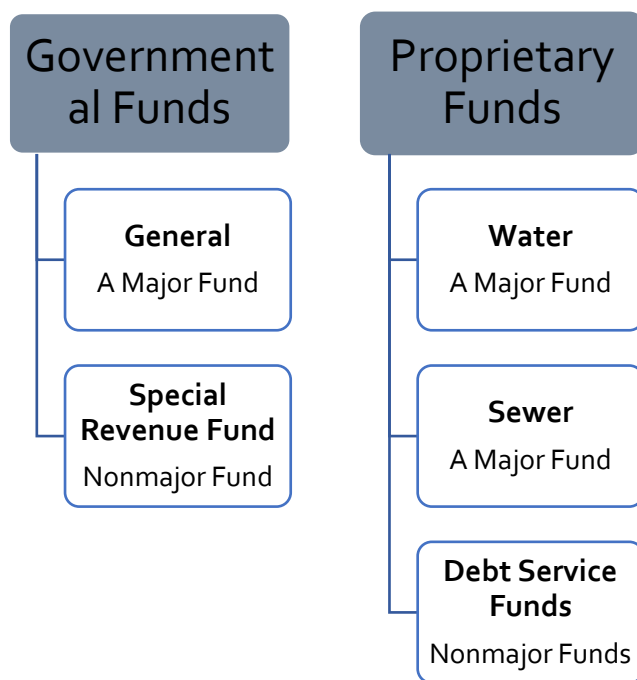
The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Proprietary Funds

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

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

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



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

Financial Policies and Goals

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

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

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

Budget Process and Calendar

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

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

to be levied. Due to local ordinance, adoption of the budget ordinance requires two readings of the budget annually. After adoption, the budget is prepared and distributed in written form.

Amendments & Legal Level of Budgetary Control

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

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

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

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

Fund Equity

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

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

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

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

Assigned – Amounts that are constrained, but not externally or by formal City Council action, as well as amounts determined by formal City Council action but after year end. These limitations would most likely come from the Finance Committee or the Administrator, but never taken to the full City Council for formal

action. In addition, in all funds except the general fund, any remaining fund balance in excess of the categories mentioned above will automatically be reported as assigned fund balance.

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

Financial Summaries

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

Budget Revenues

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

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

Exhibit 1: Overview Budgeted Revenues

Revenue	Anticipated
Tax Income	\$1,494,000
Accommodations	\$115,000
Oconee Fire Contract	\$550,000
Utility/Franchise	\$285,500
Permit Fees	\$15,000
Sanitation	\$875,000
Recreation Fees	\$158,350
Stumphouse Park and Rental Properties	\$190,750
Fines and Fees	\$80,500
Local Disbursement Option	\$3,000
Miscellaneous/Sale of Capital	\$628,800
Grants	\$350,000
Total General Funds	\$4,745,900
Water Sales/Tap Fees	\$4,992,500
Telecommunications	\$35,000
Sewer Fees	\$275,000
Total Enterprise Funds	\$5,302,500
Community Center	\$5,000,000
C-Funds	\$400,000
Hospitality Fund	\$310,000
SCIIP Project (Water and Sewer)	\$10,000,000
Total Special Revenue Funds	\$15,710,000

Exhibit 2: Detailed Budgeted Revenues for FY 2024-2025

General Fund	FY 22-23 Actual Revenue	Budgeted Revenue, FY23-24	YTD Revenue February 2024	Anticipated Revenue FY24-25
Property Taxes - Current	\$ 624,844.08	\$ 619,500.00	\$ 652,065.96	\$ 700,000.00
Property Taxes - Delinquent	\$ 30,464.28	\$ 20,000.00	\$ 26,396.51	\$ 30,000.00
Homestead Exemption Refund	\$ 57,147.72	\$ 58,000.00	\$ 56,182.56	\$ 55,000.00
Merchant's Inventory Refund	\$ 9,040.96	\$ 9,000.00	\$ 6,780.72	\$ 9,000.00
Vehicle Property Tax	\$ 154,156.81	\$ 125,000.00	\$ 85,321.37	\$ 140,000.00
Broker's Premium	\$ 11,271.39	\$ 10,000.00	\$ -	\$ 10,000.00
Business License	\$ 547,950.59	\$ 500,000.00	\$ 81,001.10	\$ 550,000.00
SC Tax Rebates	\$ -	\$ -	\$ -	\$ -
Total Tax Income	\$ 1,434,875.83	\$ 1,341,500.00	\$ 907,748.22	\$ 1,494,000.00
Accommodations Tax Rebate	\$ 10,297.98	\$ 5,500.00	\$ 7,863.99	\$ 10,000.00
SC Tax Rebates	\$ 95,430.64	\$ 70,000.00	\$ 75,151.62	\$ 100,000.00
TNC Account	\$ 59.14	\$ -	\$ 57.21	\$ -
Accommodations Tax	\$ 5,138.83	\$ 4,000.00	\$ 5,082.06	\$ 5,000.00
Total Accommodations	\$ 110,926.59	\$ 79,500.00	\$ 88,154.88	\$ 115,000.00
Oconee Fire Contract	\$ 300,000.00	\$ 550,000.00	\$ -	\$ 550,000.00
Blue Ridge Electric	\$ 4,588.74	\$ 4,300.00	\$ -	\$ 4,500.00
Duke Power	\$ 188,881.83	\$ 170,000.00	\$ 146,482.94	\$ 200,000.00
Fort Hill Natural Gas	\$ 58,995.72	\$ 59,000.00	\$ 62,443.65	\$ 65,000.00
SC Housing Authority	\$ 8,132.19	\$ 8,000.00	\$ 7,402.27	\$ 8,000.00
Bellsouth and AT&T Franchise	\$ 2,854.22	\$ 3,500.00	\$ 1,775.53	\$ 3,000.00
Northland Cable TV Franchise	\$ 5,479.68	\$ 5,300.00	\$ 4,092.29	\$ 5,000.00
Total Utility Revenue	\$ 268,932.38	\$ 250,100.00	\$ 222,196.68	\$ 285,500.00
Building Permits	\$ -	\$ 47,000.00	\$ 11,879.49	\$ 5,000.00
Zoning Permits	\$ 5,821.00	\$ 5,800.00	\$ 6,898.50	\$ 10,000.00
Total Permit Revenue	\$ 5,821.00	\$ 52,800.00	\$ 18,777.99	\$ 15,000.00
Inside City Sanitation	\$ 489,575.50	\$ 509,540.00	\$ 257,797.50	\$ 515,000.00
Recycling Revenue	\$ -	\$ 4,975.00	\$ -	\$ -
Outside City Sanitation	\$ 347,623.90	\$ 357,598.00	\$ 207,074.50	\$ 360,000.00
Total Sanitation Revenue	\$ 837,199.40	\$ 872,113.00	\$ 464,872.00	\$ 875,000.00
Out of City Fees	\$ 27,960.80	\$ 30,000.00	\$ 22,485.00	\$ 30,000.00
Sponsorships	\$ 3,156.00	\$ 5,000.00	\$ 4,200.00	\$ 25,000.00
Oconee County Rec Donations	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00
Uniforms	\$ 31,571.95	\$ 28,000.00	\$ 10,248.56	\$ 50,000.00
Insurance Participants	\$ 560.00	\$ 300.00	\$ 36.00	\$ 100.00
In City Rec Fees	\$ 3,090.00	\$ 3,000.00	\$ 935.00	\$ 3,000.00
Tennis-Gym-Ball Rental	\$ -	\$ -	\$ 150.00	\$ 250.00
Total Rec Fees	\$ 116,338.75	\$ 116,300.00	\$ 38,054.56	\$ 158,350.00
Tunnel Gate	\$ 78,875.25	\$ 95,000.00	\$ 65,525.81	\$ 150,000.00
Tunnel Shelter Rental	\$ 250.00	\$ 500.00	\$ 450.00	\$ 500.00
Stumphouse Park License	\$ -	\$ -	\$ -	\$ 15,000.00
Depot Rental	\$ 35,364.00	\$ 27,000.00	\$ 25,184.00	\$ 25,000.00
Old St Johns	\$ 400.00	\$ 250.00	\$ 200.00	\$ 250.00
Total Tunnel/Depot Revenue	\$ 114,889.25	\$ 122,750.00	\$ 91,359.81	\$ 190,750.00
Traffic Fines	\$ 51,843.85	\$ 55,000.00	\$ 42,930.35	\$ 80,000.00
Fine Assessments	\$ 2,006.96	\$ 67,300.00	\$ (14,934.55)	\$ -
Restitution	\$ 5,436.00	\$ -	\$ (562.50)	\$ -
SC Collection Cost (3%)	\$ 698.31	\$ 500.00	\$ 633.84	\$ 500.00
SRO Walhalla High & Middle	\$ 74,990.84	\$ 74,991.00	\$ -	\$ -

Total Fines & Fees	\$ 134,975.96	\$ 197,791.00	\$ 28,067.14	\$ 80,500.00
Local Option Disbursement	\$ (3,000.00)	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Emergency Service Recovery	\$ 3,564.75	\$ 3,500.00	\$ 245.50	\$ 3,500.00
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ 618,000.00
Total Miscellaneous Income	\$ 3,564.75	\$ 3,500.00	\$ 245.50	\$ 621,500.00
Property Rental	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 4,200.00
Miscellaneous Income	\$ 1,187,285.72	\$ 50,000.00	\$ 1,147.34	\$ 3,000.00
Copy/Report Fees	\$ 137.00	\$ -	\$ 84.00	\$ 100.00
Bond and Capital Lease Proceed	\$ -	\$ -	\$ 350,122.28	\$ -
Salary Reimbursements	\$ 3,802.50	\$ -	\$ 7,820.00	\$ -
Total Miscellaneous Income	\$ 1,192,725.22	\$ 53,000.00	\$ 360,673.62	\$ 7,300.00
Grants	\$ 34,507.75	\$ 50,000.00	\$ 30,816.20	\$ 350,000.00
Total General Fund Revenues	\$ 4,551,756.88	\$ 3,692,354.00	\$ 2,253,966.60	\$ 4,745,900.00

Enterprise Fund	FY 22-23 Actual Revenue	Budgeted Revenue, FY23-24	YTD Revenue February 2024	Anticipated Revenue FY24-25
Inside Water Sales	\$ 4,310,788.35	\$ 4,300,000.00	\$ 124,304.39	\$ 900,000.00
Water Tap Fees	\$ 188,715.00	\$ 120,000.00	\$ 11,570.00	\$ 20,000.00
Outside Water Sales	\$ -	\$ -	\$ 2,175,871.56	\$ 3,850,000.00
Outside Water Tap Fees	\$ -	\$ -	\$ 25,700.00	\$ 30,000.00
Fire Hydrant/Meters Used	\$ 65.00	\$ 500.00	\$ 280.00	\$ 500.00
Set Up Charges	\$ 16,393.80	\$ 15,000.00	\$ 2,210.00	\$ 5,000.00
Service Charges	\$ -	\$ 3,000.00	\$ -	\$ 1,000.00
Water Penalties	\$ 111,976.97	\$ 80,000.00	\$ 84,416.46	\$ 125,000.00
Reconnect Fees	\$ 41,085.00	\$ 30,000.00	\$ 39,340.00	\$ 55,000.00
Fire Sprinklers	\$ 6,153.50	\$ 6,000.00	\$ 3,264.50	\$ 6,000.00
Total Water Revenues	\$ 4,675,177.62	\$ 4,554,500.00	\$ 2,466,956.91	\$ 4,992,500.00
Telecommunications	\$ 30,961.38	\$ 28,000.00	\$ -	\$ 35,000.00
Inside Sewer Fees	\$ 1,185,558.06	\$ 182,747.00	\$ 76,943.20	\$ 175,000.00
Outside Sewer Fees	\$ -	\$ -	\$ -	\$ 70,000.00
West Union Sewer Fees	\$ 43,003.70		\$ 5,045.60	\$ 5,000.00
Sewer Taps	\$ -	\$ 10,000.00	\$ 33,788.97	\$ 25,000.00
Total Sewer Revenue	\$ 1,228,561.76	\$ 192,747.00	\$ 115,777.77	\$ 275,000.00
Total Enterprise Fund Revenues	\$ 5,934,700.76	\$ 4,775,247.00	\$ 2,582,734.68	\$ 5,302,500.00

Hospitality Tax Fund	FY 22-23 Actual Revenue	Budgeted Revenue	YTD Revenue February 2024	Anticipated Revenue FY24-25
Hospitality Tax (2%) Revenues	\$ 304,699.92	\$ 290,000.00	\$ 176,874.37	\$ 310,000.00
Total Hospitality Fund Revenues	\$ 304,699.92	\$ 290,000.00	\$ 176,874.37	\$ 310,000.00

Special Revenue Fund	FY 22-23 Actual Revenue	Budgeted Revenue	YTD Revenue February 2024	Anticipated Revenue FY24-25
Community Center (SC PRT)	\$ -	\$ -	\$ 5,566,895.00	\$ -
C-Funds	\$ -	\$ -	\$ -	\$ 400,000.00
Water and Sewer Projects (SCIP)	\$ -	\$ -	\$ -	\$ 10,000,000.00
Total Special Revenue Fund	\$ -	\$ -	\$ 5,516,000.00	\$ 10,400,000.00

Exhibit 3: Budgeted Revenue, All Sources

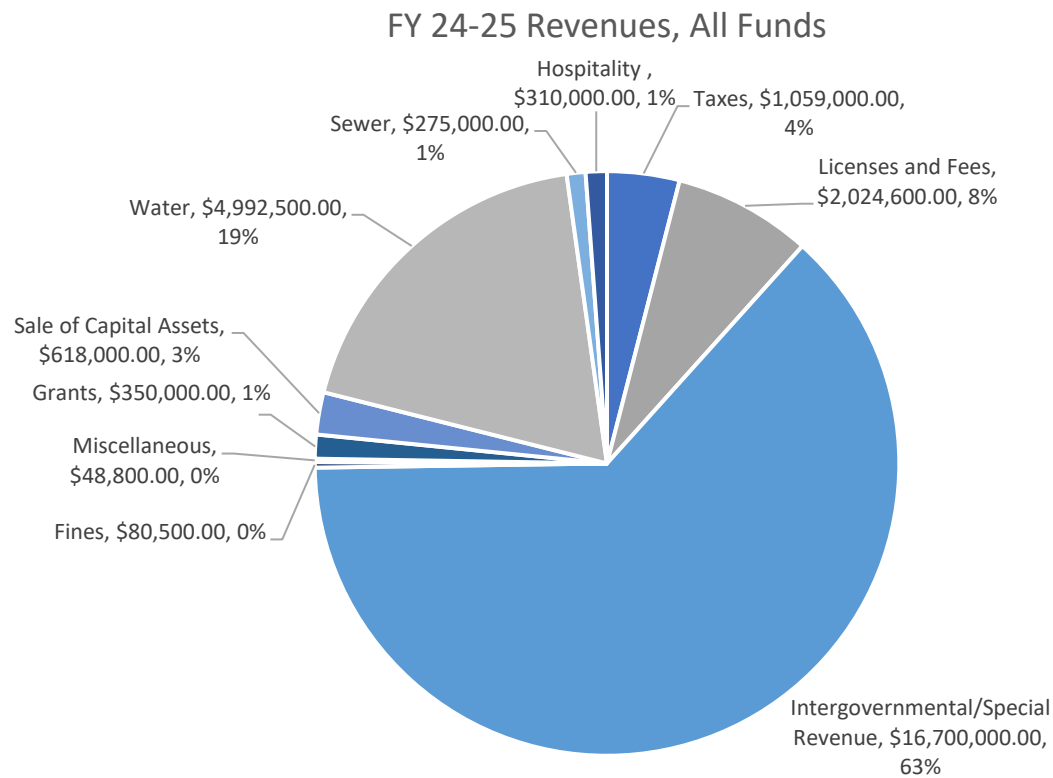


Exhibit 4: General Fund Revenues, By Type

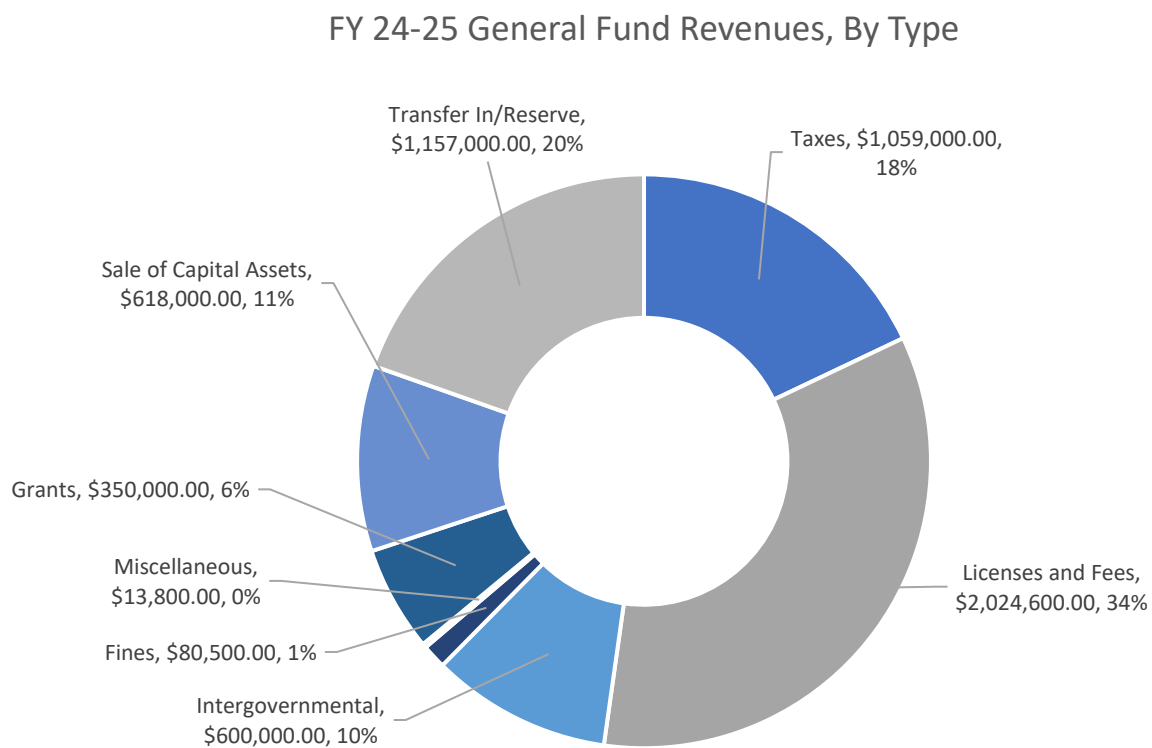
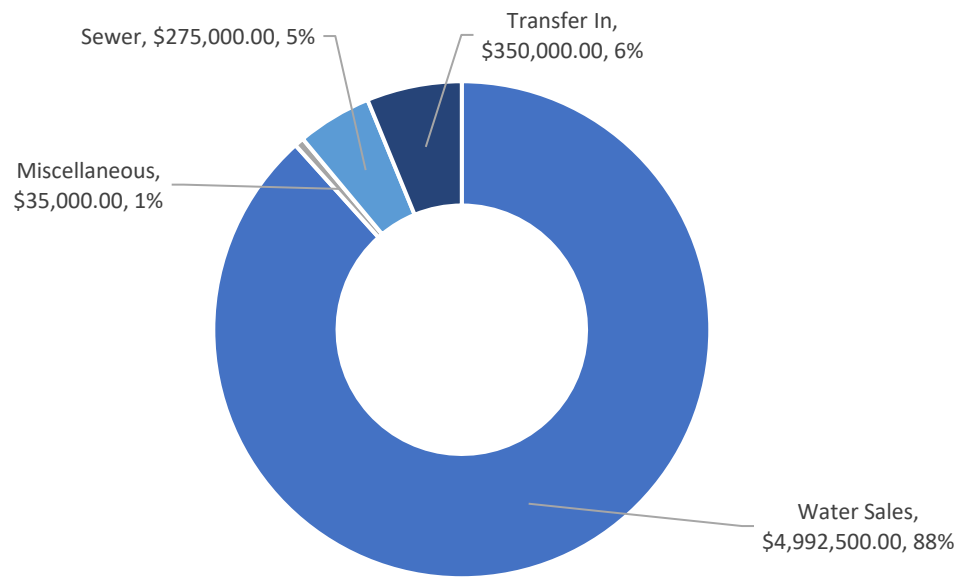
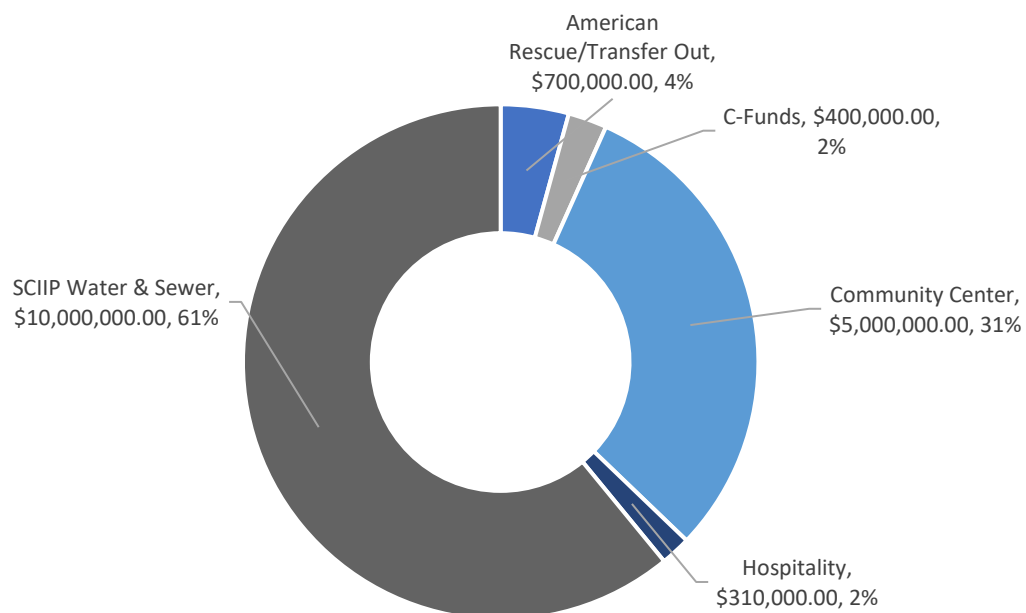


Exhibit 5: Enterprise Fund Revenues, By Type

FY 24-25 Enterprise Fund Revenues, By Type

**Exhibit 6: Special Revenue Funds, By Type**

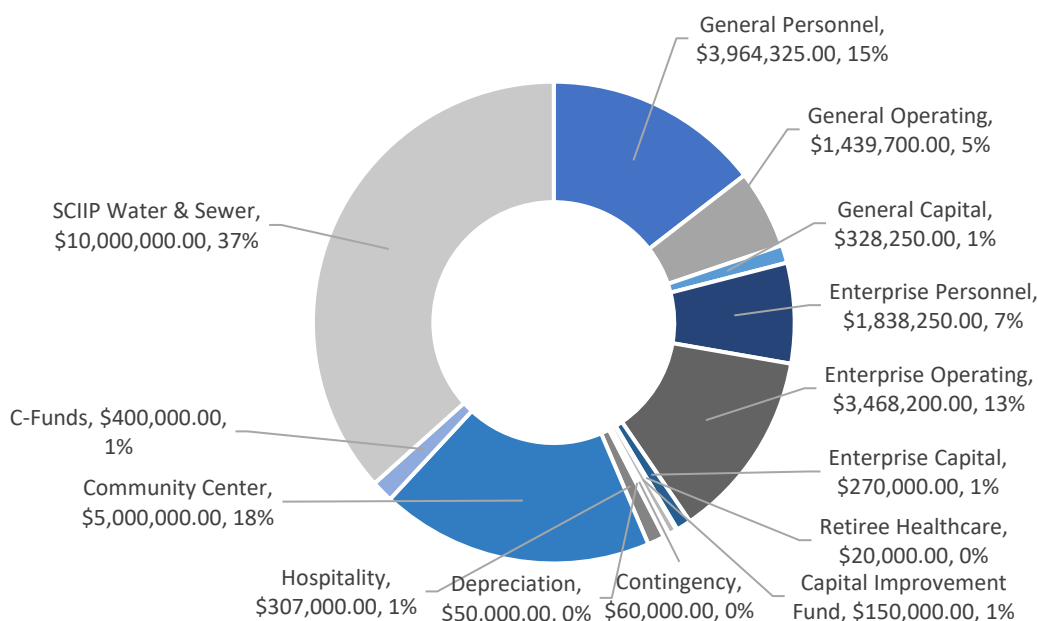
FY 24-25 Special Revenue Fund, By Type



Budget Expenditures

Exhibit 7: Budgeted Expenditures, By Type

FY 24-25 Budgeted Expenditures, By Type



Capital and Debt

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

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

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

Land improvements 15 years
Buildings 20 to 30 years
Building improvements 15 years
Vehicles 3 to 7 years

Furniture and equipment 3 to 10 years
Machinery and equipment 5 to 10 years
Infrastructure 10 to 50 years

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

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

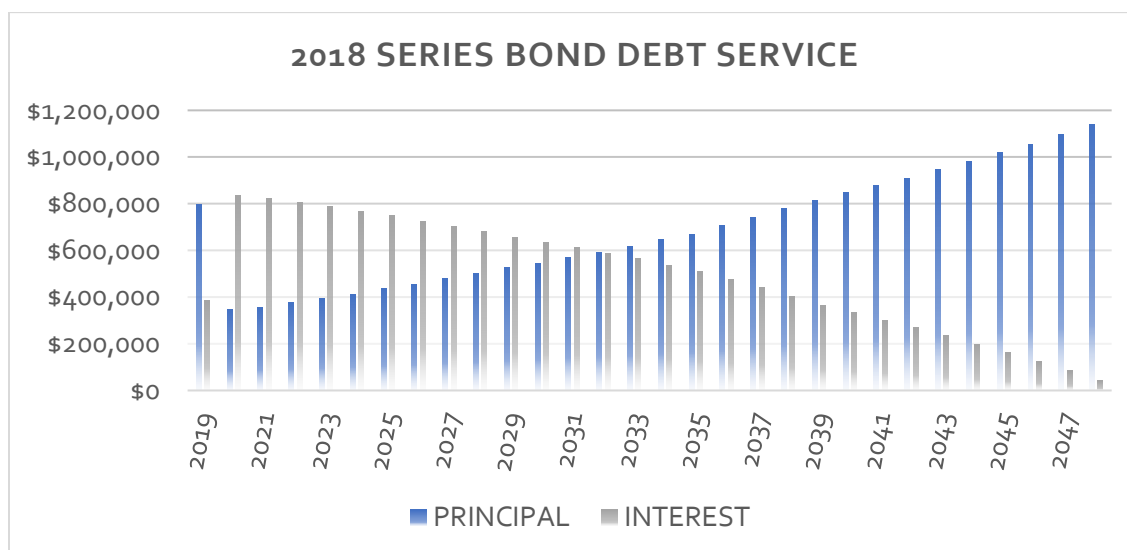
Debt Management

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

2018 Series Water and Sewer System Revenue Bond

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

Exhibit 8: 2018 Series Bond Debt Service



Lease Purchases

The City of Walhalla currently has over \$875,000 in short term debt for various vehicles and equipment. The City is poised to pay off one lease purchase, in the amount of +/- \$175,000, leaving \$700,000 in short-term debt. The remaining debt relates to sanitation equipment and will be funded through sanitation revenues. There is an anticipation for another lease purchases in FY 2024-2025, in order to acquire a fire engine.

Exhibit 9: Current Lease Purchases, 2024

Issue Date	Amount Due/Borrowed	Payments	Term	Purpose
3/21/2021	\$175,490.00	\$95,928.57	7 Years	Leaf Truck, F-150, 2 Tacomas, F450, F550, 2 Kubotas
4/19/2022	\$350,000.00	\$56,643.93	7 Years	Side Load Trash Truck
7/12/2023	\$350,000.00	\$59,335.53	7 Years	Front Load Trash Truck

GENERAL FUND

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

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

Ad Valorem Tax (\$925,000) – Frequently called property tax or millage rate, this is a primary source of revenue for the General Fund. All taxable properties within the City limits are subject to this tax.

Sanitation Collection Fees (\$875,000) – Monthly fees charged by the City to residential and commercial properties for the collection of their solid waste.

Business License (\$550,000) – Fee charged to all businesses who operate within the City limits of Walhalla. Fees are based on the type of business plus the previous year's gross income.

Oconee Fire Contract (\$550,000) – Contractual agreement with Oconee County to provide fire protection and medical response services to the unincorporated Walhalla District.

Payment from Enterprise Fund (\$550,000) – A payment from the Water Fund to the General Fund for administration, finance, human resources and other supportive services.

Recreation Fees (\$349,100) – Includes youth sport registrations, park admissions, park/facility rental fees and an appropriation from Oconee County to provide recreational opportunities to the unincorporated area.

Franchise Fees (\$285,500) – Fees collected from private utility providers doing business in Walhalla, including electricity and cable companies. Projections are generally based on trend and publicly available data.

SC Sales Tax Rebates (\$100,000) – Also known as the Local Government Fund. Revenue from seven tax sources: banks, beer, wine, gasoline, motor transport, alcohol (mini bottle) and income taxes, is collected by the state and the revenue local governments receive is based on 4.5 percent of the previous year's state general fund base revenue. County governments receive 83.278 percent of the LGF, and municipal governments 16.722 percent. The funds are distributed quarterly and is based on a per capita basis determined by the last official census.

ADMINISTRATION

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

Total Expenditures

	Actual FY22	Actual FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	\$ 298,747.25	\$ 205,727.48	\$ 182,080.00	\$ 360,000.00	97.7%
Materials & Supplies	4,556.54	3,428.79	5,750.00	4,400.00	(23.4%)
Other Services	151,899.84	406,895.05	243,326.00	180,250.00	(25.9%)
Capital	-	-	-	-	-
Total	\$ 455,203.63	\$ 616,051.32	\$ 431,156.00	\$ 544,650.00	28.6%

Notable Changes from the FY23-24 Budget

Personnel

Administrator, Finance Director/City Clerk and Assistant to Administrator are fully funded in the Administration budget. (FY24 funds Administrator and City Clerk at ½ rate and funds Assistant to Administrator fully from the Utility Billing budget.)

Removes two Facilities personnel (funded ½ rate in FY24 budget) and places them in the recently created Streets & Facilities Department

Addition of one position: Accounting Clerk, responsible for business license, HTAX, ATAX, permit payments, food truck payments, etc. This change would remove these responsibilities from the front billing staff, thereby reducing their workload. This position would also train to serve as back-up to the Finance Director. Currently, there is no back-up to Finance, including payroll, accounts receivable and accounts payable. Last year's audit recommended a dedicated person to monitor compliance of business license, ATAX and HTAX.

Adds funds for an intern position that would specifically assist with planning responsibilities. Recommend a Clemson intern from the Master of City and Regional Planning program.

Operating

Increase in dues to provide for Oconee Economic Alliance membership (\$3,000); Oconee Chamber of Commerce Gold membership (\$5,000); and Main Street Program, Friends level (\$400).

Increase in select line items (tort, insurance, advertising, legal, property fees, computer, etc.) to reflect both actual costs and the cost of Community Development (Earle House, public hearing notices, etc.).

Lease purchase payments moved to appropriate departments.

Addition of a photocopier line item to note the expense and to remove City Hall copier expense from the Enterprise budgets.

01 ADMINISTRATION (510)
2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6 Month Spending	FY24-25 Dept Request	FY 24-25 Recommendation
Salaries Wages	224,981.64	153,735.16	130,449.00	107,808.09	202,500.00	249,000.00
Contract Labor	2,589.46	-	-	-	-	10,000.00
Retirement	36,180.77	26,108.29	24,211.00	20,009.26	37,600.00	46,100.00
FICA	17,194.56	11,680.25	9,979.00	8,134.44	15,500.00	19,000.00
Workers Comp.	2,626.72	1,409.24	1,887.00	1,208.51	1,350.00	1,500.00
Health Insurance	14,199.56	12,090.70	14,804.00	15,406.95	22,675.00	33,500.00
Christmas Bonus	974.54	703.84	750.00	1,461.83	775.00	900.00
Personnel Services Total	298,747.25	205,727.48	182,080.00	154,029.08	280,400.00	360,000.00
Materials & Supplies						
Office Supplies	1,723.75	1,833.17	2,000.00	1,717.70	2,500.00	2,000.00
Postage	28.42	-	250.00	-	250.00	50.00
Gas & Oil	2,106.93	1,297.18	1,000.00	1,739.94	2,250.00	1,000.00
Materials and Supplies	697.44	298.44	2,500.00	2,525.25	3,500.00	1,300.00
Health Supplies				40.00	50.00	50.00
Materials & Supplies Total	4,556.54	3,428.79	5,750.00	6,022.89	8,550.00	4,400.00
Other Services						
Buildings	-	-	-	-	-	-
Animal Shelter	-	-	-	-	-	-
Surety Bonds	470.00	1,125.00	785.00	1,187.50	1,500.00	1,500.00
Janitorial Services & Supplies	-		400.00	-	1,000.00	100.00
Dues & Licenses	3,007.76	4,926.88	5,000.00	1,810.00	9,000.00	12,000.00
Travel	1,309.64	1,640.87	2,500.00	162.21	1,500.00	1,000.00
Training	769.16	5,088.89	6,000.00	465.00	1,500.00	1,500.00
Meals	-	-	-	-	5,000.00	2,500.00
Vehicle Parts & Repairs	1,030.15		500.00	-	750.00	500.00
Electricity	-	-	-	-	-	-
Telephone	3,266.67	1,455.44	1,800.00	806.15	2,500.00	1,000.00
Equipment Maintenance	823.21	2,969.15	3,091.00	1,939.67	2,500.00	1,000.00
Leases & Service Contracts	597.94	299,181.18	114,000.00	371,728.00	25,000.00	25,000.00
Building Maintenance	119.47	-	-	-	2,500.00	3,500.00
Cell Phones	339.76	920.15	650.00	734.47	2,000.00	2,000.00
Advertising	1,794.40	639.99	700.00	-	2,000.100	2,500.00
Legal Fees	23,843.50	10,666.00	12,000.00	13,500.00	20,000.00	20,000.00
Audit Fees	32,335.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Engineering Fees	-	-	-	-	5,000.00	5,000.00
Property Fees	-	5,879.91	2,200.00	600.38	3,500.00	3,500.00
Administration Cost	23.21	-	-	-	-	-
Tort/Liability	19,427.17	19,724.00	20,000.00	22,013.00	24,000.00	27,000.00
Property Ins.	330.50	-	-	24.00	100.00	750.00
Vehicle Insurance	880.50	759.00	900.00	766.50	1,000.00	1,400.00
Computer Services	7,900.86	6,855.70	10,000.00	3,068.35	15,000.00	17,000.00
Photocopier	-	-	-	-	3,500.00	5,000.00
Miscellaneous Expenses	5,978.43	12,649.59	9,000.00	11,465.82	5,000.00	15,000.00
Special Events	-	-	-	-	3,000.00	2,500.00
Tax Notices	1,572.35	-	1,600.00	-	1,700.00	1,500.00
Mayor & Council Expense	135.00	1,676.52	-	-	1,750.00	1,750.00
Emergency Fund	3,740.00	6,939.23	5,400.00	-	5,000.00	5,000.00
Bank Service Charges	10,792.72	8,797.55	5,000.00	3,911.91	5,000.00	5,000.00
Election Expense	1,463.44	-	1,800.00	2,507.28	750.00	750.00
Interest Expense	29,949.00	-	-	-	-	-
Lease Purchases-Gen Gov wide		-	-	-	-	-
Capital Improvement		-	25,000.00	-	-	-
Other Services	151,899.84	406,895.05	243,326.00	451,690.24	166,050.00	180,250.00
Total Administration	455,203.63	616,051.32	431,156.00	611,742.21	455,000.00	544,650.00

POLICE

The Walhalla Police Department is committed to serving the City by enforcing the law, keeping the peace and protecting those who reside and visit Walhalla. In FY24, the Police Department increased their responsibility to oversee and manage the Stumphouse Mountain Park, including the funding of a Park Ranger position.

Total Expenditures

	Actual FY22	Actual FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	\$ 958,870.38	\$ 1,163,334.38	\$ 1,279,664.00	\$ 1,309,500.00	2.3%
Materials & Supplies	68,406.93	82,228.75	67,000.00	79,725.00	18.9%
Other Services	200,924.79	208,337.89	180,270.00	229,900.00	27.5%
Capital	-	5,791.32	-	7,500.00	-
Total	\$ 1,228,202.10	\$ 1,459,692.34	\$ 1,526,934	\$ 1,626,625.00	6.5%

Notable Changes from the FY23-24 Budget

Personnel

The Stumphouse Mountain Park Ranger position was moved to the Stumphouse Mountain Park (SMP) budget.

Operating

Select line-item increases (gas & oil, contract services, tort, insurance, etc.) to reflect actual expenses.

Inclusion of funding for partial computer replacement.

01 POLICE (520)
2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6 Month Spending	FY24-25 Dept Request	FY 24-25 Recommendation
Personnel Services						
Salaries Wages	649,054.04	760,154.99	818,458.00	497,324.87	841,708.00	845,000.00
Overtime	24,744.50	21,586.29	20,000.00	14,880.84	25,000.00	25,000.00
Retirement	117,525.06	158,053.33	172,860.00	104,584.95	177,700.00	178,500.00
FICA	49,855.68	57,906.36	62,612.00	37,512.97	64,500.00	65,000.00
Workers Comp.	31,463.16	39,242.04	42,149.00	24,362.80	43,250.00	43,500.00
Health Insurance	81,961.13	122,480.91	159,485.00	74,977.25	143,125.00	149,000.00
Christmas Bonus	1,840.81	2,246.91	2,300.00	2,192.72	2,500.00	2,500.00
Unemployment				-		
Reserve Officers				-		
Physicals	2,426.00	1,663.55	1,800.00	-	1,000.00	1,000.00
Personnel Services Total	958,870.38	1,163,334.38	1,279,664.00	755,836.40	1,298,783.00	1,309,500.00
Materials & Supplies						
Surety Bonds	-	-	-	-	-	-
Polygraph Testing	-	491.91	3,500.00	-	3,500.00	3,500.00
Office Supplies	11,305.30	4,787.68	4,000.00	2,418.16	4,000.00	3,500.00
Postage	178.53	117.79	200.00	190.17	250.00	225.00
Tires	1,694.00	3,620.01	5,000.00	1,442.68	5,000.00	5,000.00
Gas & Oil	47,378.71	63,182.09	45,700.00	33,222.19	60,000.00	60,000.00
Materials and Supplies	3,101.90	3,856.76	4,000.00	3,304.77	4,000.00	4,000.00
Janitorial Supplies	3,334.06	5,446.63	4,000.00	4,204.70	4,000.00	3,000.00
Health Supplies	1,414.43	725.88	600.00	37.09	800.00	500.00
Materials & Supplies Total	68,406.93	82,228.75	67,000.00	44,819.76	81,550.00	79,725.00
Other Services						
Meals					1,000.00	1,000.00
Dues & Licenses	620.00	1,134.00	2,500.00	-	2,000.00	2,000.00
Travel	2,126.07	1,502.01	2,000.00	1,800.06	2,000.00	2,000.00
Training	4,856.11	4,882.91	6,000.00	1,133.17	5,000.00	5,000.00
Vehicle Repairs	11,619.84	36,226.89	15,000.00	17,003.20	30,000.00	25,000.00
Electricity	4,641.20	5,706.83	5,000.00	3,587.82	5,000.00	5,000.00
Telephone	3,862.20	3,862.20	3,800.00	2,252.95	3,800.00	3,800.00
Natural Gas	491.03	749.10	600.00	85.33	600.00	600.00
Leases & Services Contracts	36,194.58	30,133.43	25,200.00	1,767.49	38,000.00	38,000.00
Building Main.	5,947.81	4,592.60	5,000.00	695.87	5,000.00	5,000.00
Cell Phones	2,353.04	6,345.35	8,000.00	4,187.04	8,500.00	8,500.00
Radio Main.	1,588.00	1,584.44	1,500.00	210.69	1,500.00	1,500.00
Uniforms	10,673.03	13,330.10	8,000.00	3,444.59	7,000.00	7,000.00
Police Foundation	8,992.76	355.64		-	-	-
Juvenile Detention	2,725.00	1,675.00	1,500.00	-	1,500.00	1,500.00
Advertising		1,697.95		1,730.74	2,000.00	2,000.00
Administration Cost		-		-	-	-
Tort/Liability	43,605.80	61,137.50	62,000.00	77,121.00	85,000.00	80,000.00
Property Ins.	1,830.00	1,652.00	2,170.00	2,033.50	2,500.00	2,500.00
Vehicle Insurance	9,460.00	10,886.00	12,000.00	14,151.50	16,000.00	16,000.00
Computer Services	8,382.40	13,578.15	10,000.00	3,408.73	15,000.00	15,000.00
Canine Unit	3,988.37	5,288.19	4,000.00	931.04	4,000.00	4,000.00
Penalty	50.33	17.60		-	-	-
Grant Match	35,580.39	2,000.00	4,000.00	126.06	4,000.00	4,000.00
Purchase Stolen Items Recovery		-		-	500.00	500.00
Other Services Total	200,924.79	208,337.89	180,270.00	135,670.78	238,900.00	229,900.00
Capital Outlay						
Capital Vehicle					-	-
Capital- Equipment		5,791.32				7,500.00
Capital-Miscellaneous					-	-
Capital Outlay Total		5,791.32	-			7,500.00
Total Police	1,228,202.10	1,459,692.34	1,526,934	956,326.94	1,619,233	1,626,625.00

SANITATION

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

Total Expenditures

	Actual FY22	Actual FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	\$ 678,103.38	\$ 655,604.13	\$ 770,275.00	\$ 454,000.00	(41.1%)
Materials & Supplies	155,589.00	189,208.97	197,750.00	73,000.00	(63.1%)
Other Services	351,768.16	251,641.52	145,400.00	228,400.00	57.1%
Capital	388,831.62	52,929.72	50,000.00	-	-
Total	\$ 1,574,292.16	\$ 1,149,384.34	\$ 1,163,425.00	\$ 755,400.00	(33.4%)

Notable Changes from the FY23-24 Budget

In January 2024, the Public Works department was split into Sanitation and Streets & Facilities. The budget has been divided and renamed to reflect this change. The Sanitation budget is completely funded by expected sanitation revenues.

Personnel

Five employees (grounds maintenance) were transferred to the new Streets & Facilities Department, leaving seven employees for Sanitation.

The vacant mechanic position will be eliminated. The proposed Fleet Management program will include a vehicle maintenance plan and large equipment will continue to be repaired at area shops/dealerships.

Operating

The proposal includes the lease purchase payment for two newly acquired sanitation trucks.

Revisions were made to increase both materials & supplies and equipment maintenance line items after discussion with Council at first reading.

Materials and supplies for Stumphouse Mountain Park (SMP) have been funded from the Public Works budget. These expenses have been removed and placed in the SMP budget.

01 SANITATION (530)

2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6-Month Spending	FY24-25 Dept Request	FY 24-25 Recommendation
<u>Personnel Services</u>						
Salaries Wages	464,664.57	432,151.89	504,514.00	252,637.17	310,600.00	313,000.00
Overtime	18,886.91	14,722.55	15,000.00	9,776.14	10,000.00	10,000.00
Retirement	71,372.25	79,517.59	93,638.00	47,650.30	52,350.00	53,000.00
FICA	36,086.06	33,067.66	38,595.00	19,635.07	24,000.00	24,000.00
Workers Comp.	20,562.05	21,372.71	26,457.00	12,505.91	17,030.00	17,000.00
Health Insurance	64,392.98	72,714.37	89,871.00	37,973.49	35,170.00	36,000.00
Christmas Bonus	2,138.56	2,057.36	2,200.00	1,949.10	1,500.00	1,000.00
Unemployment				-		
Personnel Services	678,103.38	655,604.13	770,275.00	382,127.18	450,650.00	454,000.00
<u>Materials and Supplies</u>						
Physicals	125.00	199.00	300.00	40.00	960.00	500.00
Office Supplies	520.08	1,298.27	1,400.00	47.67	1,000.00	500.00
Postage	-	-	50.00	40.26	50.00	-
Tires	29,783.01	34,610.13	33,000.00	18,565.08	33,000.00	-
Gas & Oil	110,065.09	132,406.26	137,000.00	56,831.21	160,000.00	50,000.00
Materials and Supplies	10,592.61	13,168.21	10,000.00	8,846.47	8,000.00	20,000.00
Tools	556.50	3,903.22	8,000.00	302.44	5,000.00	1,000.00
Gravel & Stone	1,180.71	2,800.35	3,000.00	-	1,800.00	500.00
Asphalt	2,400.00	136.44	3,000.00	-	-	-
Health Supplies	366.00	687.09	2,000.00	1,806.95	1,200.00	500.00
Materials and Supplies	155,589.00	189,208.97	197,750.00	86,480.08	211,010.00	73,000.00
<u>Other Services</u>						
Janitorial Supplies	-	-	1,500.00	227.82	600.00	250.00
Dues & Licenses	746.79	247.72	500.00	250.00	2,450.00	500.00
Travel	774.40	972.10	2,200.00	1,236.31	2,500.00	1,000.00
Training	235.00	370.00	1,200.00	393.78	1,350.00	500.00
Vehicle Parts/Repairs, Tires	85,757.10	57,512.87	40,000.00	20,540.27	60,000.00	40,000.00
Electricity	1,319.85	1,217.32	1,500.00	564.74	1,600.00	1,000.00
Telephone	1,452.29	1,833.66	1,500.00	636.33	1,500.00	1,500.00
Natural Gas	2,442.50	2,887.94	3,000.00	335.67	3,000.00	3,000.00
Equipment Main.	27,931.04	26,304.86	16,000.00	13,472.41	58,800.00	15,000.00
Leases & Contracts	147,122.22	-	-	-	117,000.00	117,000.00
Building Main.	5,161.76	7,817.33	10,000.00	567.00	24,500.00	5,000.00
Grounds Main	9,239.34	9,551.20	10,000.00	1,738.33	7,000.00	2,500.00
Recycling	185.50	-	200.00	-	200.00	200.00
Cell Phones	1,107.28	1014.49	1,200.00	487.48	1,200.00	1,000.00
Radio Main.	-	2,350.54	2,000.00	-	1,000.00	1,000.00
Uniforms	10,179.94	11,911.16	10,000.00	6,823.56	9,000.00	5,000.00
Meals		-			500.00	450.00
Advertising	73.00	634.92	1,300.00	-	1,300.00	-
Tort/Liability	3,505.56	4,709.00	4,800.00	5,605.50	3,500.00	1,500.00
Property Ins.	1,371.00	1,258.50	1,500.00	1,476.50	1,000.00	1,000.00
Vehicle Insurance	16,174.50	18,355.50	20,000.00	20,547.50	17,000.00	19,000.00
Computer Services	134.45	4,975.16	4,000.00	143.99	10,000.00	8,000.00
Penalty	-	-		-	-	-
Grant Match	28,043.71	25,174.43	4,000.00	-	6,000.00	4,000.00
Miscellaneous Expense	35.00	-		-	-	-
Christmas Electricity	-	799.27		-	-	-
Street Lights	-	61,369.72		-	-	-
Other Services	351,768.16	251,641.52	145,400.00	79,889.40	336,500.00	228,400.00
<u>Capital Outlay</u>						
Capital-Vehicle						
Capital-Equipment	12,957.06	52,929.72	50,000.00	358,442.78		
Capital-Miscellaneous	-			-		
Capital	388,831.62	52,929.72	50,000.00	358,442.78	-	-
Total Sanitation	1,574,292.16	1,149,384.34	1,163,425.00	524,812.26	1,005,160.00	755,400.00

STREETS & FACILITIES

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

Total Expenditures

	Actual FY22	Actual FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	-	-	-	\$ 522,750.00	-
Materials & Supplies	-	-	-	55,000.00	-
Other Services	-	-	-	112,500.00	-
Capital	-	-	-	40,750.00	-
Total	-	-	-	\$ 731,500.00	-

Notable Changes from the FY23-24 Budget

On January 2024, the Public Works department was split into Sanitation and Streets & Facilities. The budget has been divided and renamed to reflect this change.

Personnel

Two employees (Funded in FY24 by Administration and Utility Billing) have been moved and fully funded in this proposed budget.

Five maintenance employees were moved from former Public Works department.

Includes a transfer of a grounds/maintenance position from the Rec department to maintain the City's fields/parks. (This position was previously transferred from Public Works to Rec for the purpose of maintaining the parks/fields.)

Operating

Every effort was made to ensure adequate funding for this new department, but adjustments may be required.

Includes funding for a new capital: finish mower, diesel mower and side-by-side with dump bed.

01 STREETS & FACILITIES (531)

2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6-Month Spending	Department Request	Department Recommended
<u>Personnel Services</u>						
Salaries Wages					303,000.00	346,000.00
Overtime					5,000.00	5,000.00
Retirement					55,000.00	64,000.00
FICA					23,000.00	26,500.00
Workers Comp.					12,000.00	12,000.00
Health Insurance					62,000.00	68,000.00
Christmas Bonus					1,100.00	1,250.00
Unemployment					-	-
Personnel Services					461,100.00	522,750.00
<u>Materials and Supplies</u>						
Physicals					300.00	-
Office Supplies					1,400.00	500.00
Postage					50.00	-
Tires					33,000.00	-
Gas & Oil					137,000.00	30,000.00
Materials and Supplies					18,000.00	10,000.00
Tools					21,000.00	7,500.00
Gravel & Stone					3,000.00	3,000.00
Asphalt					3,000.00	3,000.00
Health Supplies					2,000.00	1,000.00
Materials and Supplies					218,750.00	55,000.00
<u>Other Services</u>						
Janitorial Supplies					1,500.00	500.00
Dues & Licenses					500.00	-
Travel					2,200.00	1,000.00
Training					1,200.00	1,000.00
Vehicle Repairs / Tires					45,000.00	10,000.00
Telephone					1,500.00	1,500.00
Traffic Signals -Electricity					4,000.00	4,000.00
Natural Gas					3,000.00	-
Equipment Main.					27,000.00	10,000.00
Leases & Contracts					-	-
Building Main.					10,000.00	7,500.00
Grounds Main					17,000.00	16,000.00
Cell Phones					1,200.00	1,250.00
Radio Main.					2,000.00	
Uniforms					14,000.00	6,000.00
Meals					-	750.00
Advertising					1,300.00	250.00
Tort/Liability					4,800.00	5,000.00
Property Ins.					1,500.00	1,000.00
Vehicle Insurance					20,000.00	3,000.00
Computer Services					9,000.00	1,250.00
Grant Match					4,000.00	4,000.00
Electricity-Christmas Lights					1,500.00	1,000.00
Electricity-Street Lights					57,000.00	45,000.00
Other Services					235,700.00	112,500.00
<u>Capital Outlay</u>						
Capital-Vehicle						
Capital-Equipment					40,750.00	40,750.00
Capital					40,750.00	40,750.00
Total Facilities & Grounds					956,300.00	731,500.00

FIRE

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

Total Expenditures

	Actual FY22	Actual FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	\$ 540,597.44	\$ 448,872.86	\$ 699,034.00	\$ 796,500.00	13.9%
Materials & Supplies	31,733.90	38,606.20	55,050.00	54,050.00	(1.8%)
Other Services	169,116.59	72,680.27	100,750.00	150,250.00	49.1%
Capital	42,240.80	11,000.00	-	250,000.00	-
Total	\$ 783,688.73	\$ 571,159.33	\$ 854,834.00	\$ 1,250,800.00	46.3%

Notable Changes from the FY23-24 Budget

Approximately 44% of the budget is funded by the fire contract to provide fire protection services in the unincorporated Walhalla Fire District.

Personnel

With full time positions currently filled, the overtime line item has been reduced.

One part-time position to assist with office and grant management.

Operating

Select line-item increases (gas & oil, maintenance, tort, insurance, etc.) to reflect actual expenses.

Inclusion of funding for bunker gear replacement and a new fire engine.

01 FIRE (540)
2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6-Month Spending	FY24-25 Dept Request	FY 24-25 Recommended
<u>Personnel Services</u>						
Salaries Wages	390,206.02	296,233.82	453,400.00	258,881.34	530,000.00	530,000.00
Overtime	3,128.61	12,506.59	15,000.00	24,644.52	8,600.00	8,500.00
Retirement	60,903.28	60,365.83	95,069.00	57,236.20	110,400.00	110,500.00
FICA	29,659.97	23,144.49	34,685.00	21,389.21	41,000.00	40,500.00
Workers Comp.	15,530.96	12,632.11	18,363.00	11,186.88	21,000.00	20,500.00
Health Insurance	39,544.38	42,663.51	81,017.00	30,303.63	73,000.00	84,000.00
Christmas Bonus	1,624.22	1,326.51	1,500.00	1,543.08	1,500.00	1,500.00
Unemployment	-					
Physicals	-				1,000.00	1,000.00
Personal Services	540,597.44	448,872.86	699,034.00	405,184.86	791,500.00	796,500.00
<u>Materials and Supplies</u>						
Volunteer Fireman	6,110.66	8,932.90	8,000.00	7,628.86	10,000.00	10,000.00
Office Supplies	-	3,007.69	5,000.00	3,667.46	2,000.00	2,000.00
Postage	-	7.85	50.00	-	50.00	50.00
Tires	672.26	3,447.64	6,000.00	6,291.98	-	-
Gas & Oil	19,582.03	17,589.43	20,000.00	12,546.89	26,000.00	26,000.00
Materials and Supplies	554.97	705.93	1,000.00	35.00	1,000.00	1,000.00
Janitorial Supplies	535.38	1,920.46	3,000.00	16.51	3,000.00	3,000.00
Health Supplies & Resources	4,278.60	2,994.30	12,000.00	11,456.41	12,000.00	12,000.00
Materials & Supplies	31,733.90	38,606.20	55,050.00	41,643.11	54,050.00	54,050.00
<u>Other Services</u>						
Dues & Licenses	6,895.72	4,029.84	8,000.00	5,650.85	12,000.00	11,400.00
Travel	75.00	954.85	3,000.00	-	5,000.00	5,000.00
Training	3,381.56	6,979.00	7,500.00	260.00	7,500.00	7,500.00
Vehicle Parts & Repairs/Tires	23,010.55	8,314.69	10,000.00	9,690.67	22,000.00	22,000.00
Fire Prevention/Investigation	632.80	1,720.93	3,000.00	674.27	3,000.00	3,000.00
Electricity	8,579.64	5,772.24	7,000.00	5,004.51	10,000.00	10,000.00
Telephone	1,159.80	811.34	1,500.00	525.21	1,500.00	1,500.00
Natural Gas	1,087.81	1,034.44	1,000.00	149.65	1,000.00	1,000.00
Equipment Main.	5,610.48	5,108.04	10,000.00	9,783.40	20,000.00	20,000.00
Leases & Contracts	84,831.59	-	-	-	-	-
Building Main.	7,987.84	4,107.22	8,000.00	4,160.60	15,000.00	15,000.00
Grounds Main	508.33	275.66	350.00	-	350.00	350.00
Cell Phones	2,640.79	1,827.14	3,100.00	2,135.30	4,000.00	4,000.00
Radio Main.	5,094.34	832.29	8,000.00	7,194.42	10,000.00	10,000.00
Uniforms	4,769.02	7,889.66	8,500.00	4,114.48	10,000.00	10,000.00
Meals					2,000.00	2,000.00
Advertising	-	-	300.00	-	500.00	500.00
Tort/Liability	3,610.82	4,254.50	5,000.00	5,810.50	7,500.00	7,500.00
Property Ins.	1,834.50	2,260.50	2,500.00	2,792.50	3,500.00	3,200.00
Vehicle Insurance	7,406.00	8,372.00	9,000.00	9,441.50	10,000.00	10,300.00
Penalty	-				-	-
Computer Services	-				-	-
Copier Lease/Charges					1,000.00	1,000.00
Grant Match	-	8,135.93	5,000.00	-	10,000.00	10,000.00
Emergency Recovery	-				-	-
Other Services	169,116.59	72,680.27	100,750.00	67,387.86	155,850.00	150,250.00
<u>Capital Outlay</u>						
Capital-Vehicle					200,000.00	200,000.00
Capital-Equipment	42,240.80	11,000.00			50,000.00	50,000.00
Capital-Miscellaneous					-	-
Capital- Facility					-	-
Capital	42,240.80	11,000.00	-	-	250,000.00	250,000.00
Total Fire	783,688.73	571,159.33	854,834.00	514,215.83	1,251,400.00	1,250,800.00

PARKS, RECREATION & TOURISM

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

Total Expenditures

	Actual FY22	Actual FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	\$ 228,530.00	\$ 166,568.83	\$ 262,448.00	\$ 354,000.00	34.9%
Materials & Supplies	6,268.97	3,952.56	8,750.00	6,250.00	(28.6%)
Other Services	188,819.88	99,996.84	221,035.00	190,050.00	(14.0%)
Capital	-	22,000.00	-	30,000.00	-
Total	\$ 382,262.94	\$ 292,518.23	\$ 492,233.00	\$ 580,350.00	17.9%

Notable Changes from the FY23-24 Budget

Newly expanded and renamed from Recreation to PRT. Approximately 43% of the budget is funded by expected Recreation programming revenues and HTAX.

Personnel

Adds a PRT Director, funded through HTAX, with the responsibilities of park management, tourism efforts of City and SMP, partnerships with related agencies, grant funding, project management, oversight of recreation (Recreation Director will report to PRT Director).

Transfer of a grounds/maintenance position to the Streets & Facilities department to maintain the City's fields/parks. (This position was previously transferred from Public Works to Rec for the purpose of maintaining the parks/fields.)

Operating

Line items were reduced to reflect past and current expenditures.

Game officials, electricity, tort and insurance were increased to reflect actual expenses.

The uniform portion of the registration fees was increased to cover the expense of the uniform.

Inclusion of funding for new capital: a gator.

01 PARKS AND RECREATION (550)

2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6-Month Spending	FY 24-25 Request	FY 24-25 Recommended
Salaries Wages	165,117.51	118,351.30	158,000.00	108,408.70	200,750.00	260,000.00
Overtime	-	-	2,500.00	326.25	1,000.00	1,000.00
Retirement	25,061.34	20,858.24	25,918.00	18,632.38	33,000.00	40,500.00
FICA	12,402.15	8,918.24	14,979.00	8,339.68	15,500.00	20,500.00
Workers Comp.	3,374.37	2,661.12	4,445.00	2,468.20	5,000.00	6,000.00
Health Insurance	21,735.44	14,940.72	17,606.00	9,984.07	19,080.00	25,000.00
Christmas Bonus	839.19	839.21	1,200.00	758.02	1,075.00	1,000.00
Personnel Services	228,530.00	166,568.83	262,448.00	148,917.30	275,405.00	354,000.00
<u>Materials and Supplies</u>						
Office Supplies	314.36	204.27	400.00	96.97	1,000.00	250.00
Postage	-	-	50.00	-	-	-
Tires	313.38	-	800.00	-	500.00	-
Gas & Oil	4,571.79	3,679.25	4,500.00	2,156.16	7,000.00	4,000.00
Materials and Supplies	947.98	69.04	1,500.00	1,822.20	2,500.00	2,000.00
Gravel & Stone	56.00	-	1,000.00	-	-	-
Credit Card Service Charges	-	-	300.00	-	-	-
Health Supplies	65.46	-	200.00	-	500.00	-
Material and Supplies	6,268.97	3,952.56	8,750.00	4,075.33	11,500.00	6,250.00
<u>Other Services</u>						
Surety Bonds	135.00	-	135.00	-	150.00	150.00
Janitorial Services & Supplies	1,150.45	692.72	1,200.00	555.53	1,800.00	750.00
Dues & Licenses	2,408.49	1,850.00	3,500.00	100.00	250.00	2,000.00
Travel	6,019.00	425.00	6,000.00	390.39	2,500.00	1,000.00
Training	-	-	500.00	224.05	1,000.00	500.00
Vehicle Parts and Repairs	161.00	-	500.00	356.69	1,000.00	500.00
Telephone	1,148.02	873.65	900.00	502.53	500.00	1,000.00
Natural Gas	3,311.05	2,950.94	4,500.00	413.92	500.00	2,500.00
Equipment Main.	1,192.17	444.98	1,500.00	1,299.19	2,500.00	1,000.00
Lease and Service Contracts	6,427.99	-	-	-	2,500.00	2,500.00
Building Main.	3,682.06	1,671.12	4,000.00	1,893.96	5,000.00	2,000.00
Grounds Main	10,161.17	6,369.95	10,000.00	8,965.90	15,000.00	5,000.00
Cell Phones	448.18	325.41	700.00	249.11	500.00	500.00
Oconee County Rec. Funds	31,222.30	2,322.16	50,000.00	15,078.03	-	50,000.00
Game Officials	20,301.00	23,446.00	28,000.00	13,183.00	40,000.00	30,000.00
Senior Citizens	-	-	-	-	-	-
Advertising	-	-	200.00	72.50	500.00	250.00
Sponsor Banner	400.00	343.44	400.00	620.10	1,500.00	1,000.00
Tort/Liability	1,511.18	1,887.00	1,900.00	2,349.50	3,000.00	2,700.00
Property Ins.	5,706.00	6,445.50	6,500.00	7,990.50	10,000.00	8,100.00
Vehicle Insurance	1,476.00	1,561.50	1,600.00	1,417.50	1,500.00	1,600.00
Computer Services	190.00	-	1,000.00	3,378.89	6,500.00	1,000.00
Miscellaneous Expense	-	-	-	(74.28)	250.00	250.00
Electricity-Ballfields	16,857.38	11,241.55	17,000.00	9,277.53	20,000.00	18,000.00
Electricity-Tennis ct.	544.62	376.13	1,000.00	468.85	1,000.00	750.00
Electricity- Gym	7,912.68	6,694.81	9,000.00	3,366.01	7,000.00	7,000.00
Sports Equipment	21,073.89	10,653.11	30,000.00	21,428.93	40,000.00	10,000.00
Capital- Equipment	18,717.38	-	-	-	-	-
Uniforms Sports	24,521.87	19,373.87	35,000.00	8,274.06	40,000.00	35,000.00
Insurance-Sports	2,141.00	48.00	6,000.00	954.00	-	-
Grant Match	-	-	-	-	20,000.00	5,000.00
Other Services Total	188,819.88	99,996.84	221,035.00	102,736.39	224,450.00	190,050.00
<u>Capital Outlay</u>						
Capital - Equipment	-	-	-	-	30,000.00	30,000.00
Chicopee Ballfield	-	22,000.00	-	(612.36)	-	-
Capital	-	22,000.00	-	(612.36)	30,000.00	30,000.00
Total Recreation	382,262.94	292,518.23	492,233.00	255,116.66	541,355.00	580,350.00

COURT

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

Total Expenditures

	Actual FY22	Actual FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	\$ 65,409.72	\$ 68,552.94	\$ 62,788.00	\$ 81,000.00	29.0%
Materials & Supplies	6,403.73	9,979.96	9,700.00	12,000.00	23.7%
Other Services	-	-	-	-	-
Capital	-	-	-	-	-
Total	\$ 71,813.45	\$ 78,532.90	\$ 72,488.00	\$ 93,000.00	28.3%

Notable Changes from the FY23-24 Budget

Nearly 90% of the budget is funded by expected fine revenue.

Personnel

Includes a stipend for an Associate Judge position to serve as back-up to the City Judge.

Operating

Increase to leases & contracts to reflect current and upcoming expenses.

01 COURT (558)
2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6-Month Spending	FY 24-25 Request	FY 24-25 Recommendation
<u>Personnel Services</u>						
Salaries Wages	45,422.04	49,828.32	47,200.00	29,311.98	55,050.00	62,000.00
Overtime	-	-	-	-	-	-
Retirement	7,118.17	7,443.57	5,791.00	3,955.45	7,160.00	7,500.00
FICA	3,218.48	3,633.78	3,611.00	2,245.41	4,220.00	4,540.00
Workers Comp.	233.26	283.62	267.00	146.61	300.00	500.00
Health Insurance	9,282.42	7,228.30	5,869.00	3,324.70	6,360.00	6,360.00
Christmas Bonus	135.35	135.35	50.00	81.22	150.00	100.00
Unemployment	-	-				
Jury Pay	-					
Personnel Services	65,409.72	68,552.94	62,788.00	39,065.37	73,240.00	81,000.00
<u>Materials and Supplies</u>						
Office Supplies	1,688.11	5,890.96	4,500.00	2,428.82	5,000.00	3,000.00
Travel		-	500.00	-	500.00	250.00
Training	658.12	-	500.00	-	500.00	250.00
Leases and Contracts	3,653.00	3,653.00	3,700.00	6,393.00	10,000.00	8,000.00
Restitution Paid	404.50	436.00	500.00	4,437.50	500.00	500.00
Material and Supplies	6,403.73	9,979.96	9,700.00	13,259.32	16,500.00	12,000.00
Total Court	71,813.45	78,532.90	72,488.00	52,324.69	89,740.00	93,000.00

GENERAL PROPERTIES (POOL, DEPOT, STUMPHOUSE MOUNTAIN PARK)

The following General Properties are General Fund expenses that fall outside a specific department operating budgets and include the Depot at Kaufmann Square, the City Pool and Stumphouse Mountain Park.

Total Expenditures, Pool

	Actual FY22	Actual FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	-	-	-	-	-
Materials & Supplies	10,649.69	10,320.25	12,500.00	14,500.00	16.0%
Other Services	-	-	-	-	-
Capital	-	-	-	-	-
Total	\$ 10,649.69	\$ 10,320.25	\$ 12,500.00	\$ 14,500.00	16.0%

Notable Changes from the FY23-24 Budget

The Pool budget is completely funded by HTAX.

Personnel

None

Operating

Increases in line items to reflect actual insurance costs and needed maintenance/materials & supplies.

17 POOL (551) 2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6-Month Spending	FY 24-25 Request	FY 24-25 Recommended
<u>Item</u>	-					
Materials & Supplies	-	-	-	3,326.18	2,500.00	2,500.00
Pool Chemicals	-		-			
Dues & Licenses	250.00	250.00	300.00	250.00	250.00	250.00
Electricity	4,761.90	4,732.09	6,200.00	2,383.11	5,000.00	5,000.00
Telephone	1,113.90	956.23	800.00	774.61	1,000.00	1,000.00
Building Maintenance	373.39	66.43	500.00	547.61	750.00	750.00
Tort Liability	3,034.00	2,992.50	3,300.00	2,871.50	3,000.00	3,000.00
Property Insurance	1,116.50	1,323.00	1,400.00	1,643.00	2,000.00	2,000.00
Total Pool	10,649.69	10,320.25	12,500.00	11,796.01	14,500.00	14,500.00

Total Expenditures, Depot

	Actual FY22	Actual FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	-	-	-	-	-
Materials & Supplies	11,075.19	14,066.31	12,875.00	18,000.00	39.8%
Other Services	-	-	-	-	-
Capital	-	-	-	-	-
Total	\$ 11,075.19	\$ 14,066.31	\$ 12,875.00	\$ 18,000.00	39.8%

Notable Changes from the FY23-24 Budget

The Depot budget is completely funded by projected rental revenues.

Personnel

None

Operating

Increases in line items to reflect actual tort, insurance expenses and needed maintenance.

01 DEPOT (555)
2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6-Month Spending	FY 24-25 Request	FY 24-25 Recommended
Contract Labor	5,080.00	5,580.00	5,000.00	3,210.00	5,000.00	5,000.00
Janitorial Supplies	-	-	350.00	-	250.00	250.00
Electricity	3,182.54	5,745.71	4,000.00	4,802.42	5,000.00	5,000.00
Natural Gas	1,025.68	1,244.28	1,100.00	144.44	1,000.00	1,000.00
Building Maintenance	975.97	280.32	1,000.00	17.12	3,500.00	3,500.00
Grounds Maintenance	-	-	300.00	-	1,000.00	1,000.00
Property Insurance	811.00	966.00	1,000.00	1,567.00	2,000.00	2,000.00
Miscellaneous	-	250.00	125.00	-	250.00	250.00
Total Depot	11,075.19	14,066.31	12,875.00	9,740.98	18,000.00	18,000.00

Total Expenditures, Stumphouse Mountain Park (SMP)

	Actual FY22	Actual FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	\$ 3,838.17	\$ 12,831.00	\$ 23,000.00	\$ 78,575.00	241.6%
Materials & Supplies	13,636.68	32,256.92	18,200.00	22,500.00	23.6%
Other Services	8,560.88	139,398.83	822,234.00	16,875.00	(97.9%)
Capital	-	-	-	-	-
Total	\$ 26,035.73	\$ 184,486.75	\$ 863,434.00	\$ 117,950.00	(86.3%)

Notable Changes from the FY23-24 Budget

The SMP budget is completely funded by expected admission revenues.

Personnel

SMP Park Ranger has been moved from the Police budget.

Operating

Operating expenses have previously been covered by the Public Works budget. Those have been moved to the SMP budget, increasing accountability, transparency and accurate accounting.

A supplemental budget was recommended by the PRT Committee for in-progress and upcoming projects for the unexpended funds from a previous appropriation.

01 STUMPHOUSE MOUNTAIN PARK (556)

2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6-Month Spending	Department Request	FY 24-25 Recommended
Personnel Services						
Contractor	3,838.17	12,831.00	23,000.00	15,833.00	5,000.00	-
Salaries/Wages					52,000.00	52,000.00
Overtime					2,000.00	2,000.00
Retirement					11,050.00	11,050.00
FICA					4,000.00	4,000.00
Workers Comp.					3,000.00	3,000.00
Health Insurance					6,400.00	6,400.00
Christmas Bonus					125.00	125.00
Unemployment					-	-
Physicals						
Personnel Services Total	3,838.17	12,831.00	23,000.00	15,833.00	83,575.00	78,575.00
Materials & Supplies						
Office Supplies				10,500.00	10,000.00	8,000.00
Gas & Oil			200.00		4,000.00	4,000.00
Materials & Supplies	1,064.58	232.88	3,000.00	11,532.01	5,000.00	4,000.00
Janitorial Supplies	3,042.22	1,919.04	2,000.00	3,421.20	3,500.00	3,500.00
Miscellaneous Expense	6,562.94	4,443.00	5,000.00	5,851.50	1,000.00	1,000.00
Capital Miscellaneous	2,966.94	-	8,000.00		2,000.00	2,000.00
Total Materials & Supplies	13,636.68	32,256.92	18,200.00	31,304.71	25,500.00	22,500.00
Other Services						
Vehicle Repairs					1,500.00	1,500.00
Electricity	971.88	592.33	800.00	740.06	800.00	800.00
Leases & Services Contracts					-	-
Building Main.					250.00	250.00
Cell Phones					1,200.00	1,200.00
Grounds Main.					2,000.00	2,000.00
Uniforms					1,000.00	1,000.00
Advertising					2,500.00	2,500.00
Administration Cost					-	-
Tort/Liability					6,000.00	6,000.00
Property Ins.	71.00	75.50	100.00	92.00	125.00	125.00
Vehicle Insurance					1,000.00	1,000.00
Computer Services					500.00	500.00
Grant Match	7,518.00	138,731.00	821,334.00	694,952.62	2,000.00	-
Other Services Total	8,560.88	139,398.83	822,234.00	695,784.68	18,875.00	16,875.00
Total Stumphouse Park	26,035.73	184,486.75	863,434.00	742,922.39	127,950.00	117,950.00

OTHER FUNDS

Other Funds include Special Revenue Funds and Other Restricted Funds: Community Center, C-Funds, Capital Improvement Fund, Contingency, Depreciation, Retiree Healthcare, SCIIP Water & Sewer Projects, ARPA and HTAX. Funding varies but includes appropriations, grants and inter-departmental funding.

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

SC PRT (\$5,000,000) – Appropriation restricted to the construction of a new community center.

C-Fund (\$400,000) – Appropriation restricted to the paving and sidewalk work, previously approved.

RIA SCIIP (\$10,000,000) – Grant restricted to the water and sewer line upgrades, previously approved, including Rocky Knoll pump station, Cane Creek sewer line and West Main sewer line replacements.

HTAX (\$310,000) – Revenues from 2% HTAX imposed on prepared food and drink, paid by the customer. Expenses are restricted to tourism related uses.

ARPA (\$700,000) – Appropriation from COVID period and restricted to infrastructure or COVID related loss of income.

COMMUNITY CENTER

With SC Legislative Delegation support, the City of Walhalla was a recipient of a SC PRT appropriation of over \$5,000,000. FY23-24 spending was limited to environmental assessments, the purchase of property on Hwy 28 and closing costs. FY25 costs will include the design and construction of the center and related expenses.

Community Center 2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6-Month Spending	Department Request	FY 24-25 Recommended
Materials & Supplies						
Office Supplies						
Gas & Oil						
Materials & Supplies						\$2,000,000
Janitorial Supplies						
Miscellaneous Expense						
Capital Miscellaneous						
Total Materials & Supplies						\$2,000,000
Other Services						
Engineering						\$2,000,000
Advertising						\$250
Property Insurance						\$250
Tort/Liability						\$1,000
Administration Cost						\$2,48,500
Contingency						\$750,000
Other Services Total						\$3,000,000
Total Community Center						\$5,000,000

C-FUND

In January 2022, the Oconee C-Fund Committee approved and appropriation of over \$700,000 for sidewalk and paving work. Sidewalk upgrades begin in FY24 with paving projects expected in FY25. Once the projects are complete, the City intends to reapply for funding.

C-Funds 2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6-Month Spending	Department Request	FY 24-25 Recommended
Materials & Supplies						
Office Supplies						
Gas & Oil						
Materials & Supplies						\$200,000
Janitorial Supplies						
Miscellaneous Expense						
Capital Miscellaneous						
Total Materials & Supplies						\$200,000
Other Services						
Engineering						\$150,000
Advertising						
Property Insurance						
Tort/Liability						
Administration Cost						
Contingency						\$50,000
Other Services Total						\$200,000
Total Community Center						\$400,000

CAPITAL IMPROVEMENT FUND

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

CAPITAL IMPROVEMENT FUND

2024-2025 Budget

Item	FY 22 Actual	FY 2023 Approved	FY 2023 YTD	FY 2024 Approved	6-Month Spending	FY 24-25 Request
Initial Fund Designation		200,000.00	200,000.00			
Contribution	-	80,000.00	60,000.00	25,000.00		100,000.00
Sale of Surplus Property	-		11,122.44	20,000.00		50,000.00
Misc/Insurance	-		190,573.83			
Total Contributions to Fund	-	280,000.00	461,696.27	45,000.00		150,000.00
	-					
Capital -General- Other	-	-				150,000.00
Capital-General-Police	-	-	142,041.00	-		
Capital-General-Tunnel	-	-		-		
Capital- General- PW		-	151,439.89	13,000.00	25,000.00	
Capital- General- Fire		90,000.00	50,545.10	17,000.00		
Capital -General- Rec		12,000.00	8,491.83			
Capital- Utilities- Water				63,000.00		
Capital- Utilities- Sewer						
Total Capital		102,000.00	352,517.82	93,000.00		150,000.00
FUND BALANCE TOTAL		178,000.00	109,178.45	61,178.45	-	61,178.45

Retiree Healthcare Fund

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

RETIREE HEALTHCARE FUND 2024-2025 Budget

Item	FY 21 Actual	FY 22 Actual	FY 2024 Approved	FY 24-25 Request
Contribution from General	-	-	10,600.00	20,000.00
	-	-	-	
	-	-		
Total Contributions to Fund	-	-	10,600.00	20,000.00
	-	-		
Retiree Healthcare Benefits	-	-	10,600.00	17,000.00
	-	-	-	
Total Retiree Healthcare Benefits			10,600.00	17,000.00
FUND BALANCE TOTAL			-	3,000.00

AMERICAN RESCUE FUND (ARPA)

The American Rescue Plan Act was signed into law until March 11, 2021. Walhalla received a \$2.2 million allocation over several installments. The ARPA initial distribution of \$1.1 million was received on November 16, 2021, and used to replace non-working water meters with digital radio read meters and provide premium pay to employees who worked through the COVID-19 pandemic. Another portion of the funds were used to fund economic development programs through Walhalla Downtown Development Corporation, in accordance with the interim rule issued by the US Treasury – later passed as final rule. Remaining funds are obligated towards infrastructure and capital, including equipment, water system work and water meter upgrades.

*Oconee County approved +/- \$2.474 million for water system infrastructure improvements along Highway 11 on October 19, 2021. The totality of these funds has been spent on the Hwy 11 water line project, which is expected to be complete 2024.

AMERICAN RESCUE FUND REVENUE

2024-2025 Budget

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 24-25 Request
ARP Income	1,113,179.09	0	2,474,080.00	700,000.00

AMERICAN RESCUE FUND EXPENDITURES

2024-2025 Budget

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 YTD	FY 24-25 Request
Transfer to General	216,348.00	60,000.00		350,000.00
Transfer to Water	88,297.00			350,000.00
Transfer to Sewer				
Transfer to Other	25,000.00	8,218.84		
Waterline Improvement D/B			2,474,080.00	
Total	329,645.00	68,218.84	3,189,941.70	700,000.00
FUND BALANCE TOTAL	783,534.09	715,315.25	715,315.25	15,315.25

SCIIP, WATER & SEWER PROJECTS

Awarded in FY 23, the SCIIP grant through the RIA will fund several water and sewer projects including the rehabilitation of the remainder of the Cane Creek trunk line, Flat Rock trunk line and south eastern trunk line; replacement of the Rocky Knoll Pump Station; the rehabilitation of the West Side Water System, replacing of some of the oldest water mains within the system. The City's match will come from ARPA and reserve funds.

SCIIP, Water and Sewer Projects 2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY2024 Approved	6-Month Spending	Department Request	FY 24-25 Recommended
Materials & Supplies						
Office Supplies						
Gas & Oil						
Materials & Supplies						\$8,000,000
Janitorial Supplies						
Miscellaneous Expense						
Capital Miscellaneous						
Total Materials & Supplies						\$8,000,000
Other Services						
Engineering						\$1,250,000
Advertising						
Property Insurance						
Tort/Liability						
Administration Cost						
Contingency						\$750,000
Other Services Total						\$2,000,000
Total Community Center						\$10,000,000

CONTINGENCY FUND

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

CONTINGENCY FUND 2024-2025 Budget

Item	FY 22 Approved	FY 22 Actual	FY 2023 Approved	FY 2023 Actual	FY 2024 Approved	FY 24-25 Request
Initial Fund Designation		1,000,000.00	-			
Contributions- Water Revenue		-	60,000.00	45,000.00	60,000.00	60,000.00
Contributions- Sewer Revenue					29,212.00	
Contributions- Rebate					206,595.00	
Total Contributions to Fund	-	1,000,000.00	60,000.00	45,000.00	295,807.00	60,000.00
Contingency Expenses Water		-	25,000.00			
Contingency Expenses Sewer						
Total Contingency	-	-	25,000.00	-	-	
FUND BALANCE TOTAL	-	1,000,000.00	1,035,000.00	1,045,000.00	1,340,807.00	1,400,807.00

DEPRECIATION FUND

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

DEPRECIATION FUND 2024-2025 Budget

Item	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 2023 Approved	FY 2024 Approved	FY 2025 Recommended
Initial Fund Designation			600,000.00	-		
Contributions			-	50,000.00	50,000.00	50,000.00
Total Contributions to Fund	-	-	600,000.00	50,000.00	50,000.00	50,000.00
Depreciation -Water						
Depreciation -Sewer						
Total Depreciation						
FUND BALANCE TOTAL			600,000.00	650,000.00	700,000.00	750,000.00

HTAX FUND

The Hospitality Fund is designed to raise revenue to fund projects, events or other activities related to promoting or generating tourism. The revenue is generated from a 2% tax on prepared food and beverages. Funding allocations for FY25 include: Walhalla Performing Arts Center (\$60,000), Oktoberfest (\$10,000), Oconee History Museum (\$8,000), Oconee Military Museum (\$7,000), City-sponsored events (\$50,000), Advertising (\$10,000) and transfer to General Fund (\$162,000). The transfer funds the PRT Director, part of a part-time Rec employee, the City Pool, a Christmas tree, new booth tents, etc.

HOSPITALITY FUND REVENUE (029)

2024-2025 Budget

Item	FY 22 Actual	FY 2023 Actual	FY 2024 Requested	FY 2024 Approved	FY 2025 Requested	FY 2025 Recommended
Hospitality Revenue	297,472.89	304,699.92	290,000.00	290,000.00	310,000.00	310,000.00

HOSPITALITY FUND EXPENDITURE (029)

2024-2025 Budget

Item	FY 22 Actual	FY 2023 YTD	FY 2024 Requested	FY 2024 Approved	FY 2025 Requested	FY 2025 Requested
-	-					
Personnel Services	-					
Salaries Wages						
Retirement						
FICA						
Workers Comp.						
Health Insurance						
Personnel Services						
Other Services						
Advertising	11,000.00	10,307.12	10,000.00	10,000.00	15,000.00	10,000.00
Capital Expenditures						
Swimming Pool	10,151.61					
Promotions						
Chamber of Commerce	763.14					
WPAC	30,000.00	40,000.00	45,000.00	45,000.00	60,000.00	60,000.00
Aid to Non-profits	7,750.00	13,500.00	46,700.00	29,500.00	25,500.00	25,000.00
Miscellaneous Expenditures	59,674.27	13,824.59				
Office Supplies						
Computer Services						
Decorations						
Postage						
Materials and Supplies						
Events			20,000.00	20,000.00	75,000.00	50,000.00
Dues						
Main Street Walhalla	56,415.56	85,714.93	72,000.00	45,000.00	75,000.00	-
Transfer to General Fund			242,000.00	242,000.00	260,000.00	162,000.00
Other Services	175,754.58	163,346.64	435,700.00	391,500.00	510,500.00	307,000.00
Total Hospitality	175,754.58	163,346.64	435,700.00	391,500.00	510,500.00	307,000.00
FUND BALANCE TOTAL	720,146.08	861,499.36		759,999.36		762,999.36

STUMPHOUSE SUPPLEMENTAL SPENDING PLAN

The following lays out the City Administrator's recommendations for priorities to fund through the use of existing resources. This funding includes the remaining unencumbered appropriation for Stumphouse Mountain Park and must be dedicated to this use.

Project	Amount	Priority	Status	Notes
Ross Mountain Restroom	\$5,000	High	Near Completion	
Trail and Park Signage	\$5,000	High	Near Completion	
Asphalt	\$20,000	High	In-Progress	
Admission Collection	\$80,000	High	Preliminary	Manned position
Dam Maintenance	\$5,000	High	In-Progress	
Well	\$20,000	Medium	Preliminary	For potable water
Camp Host	\$5,000	Medium	Preliminary	
Trading Post	\$40,000	Low	Preliminary	

*These projects have the approval of the PRT Committee

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ENTERPRISE FUND

The following functions fall under Enterprise Fund: Water Crew, Water Plant, Billing and Sewer. Revenues are primarily derived from user fees – water and sewer. The Enterprise Fund maintains a 1.2 Debt Service Ratio, in accordance with the bond requirements. Water fees include a \$3 base rate increase; and sewer fees include a \$5 inside, \$10 outside base rate. The expected increase in revenue from water will be used to fund a new three-person crew. The expected increase in revenue from sewer will be used to fund the sewer budget.

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

Water Sales (\$4,992,500) – The sale of water to City and non-City customers.

Sewer Fees (\$275,000) – The sale of sewer services to City and non-City customers.

WATER CREW

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

Total Expenditures

	Actual FY22	Approved FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	\$ 676,366.89	\$ 834,734.54	\$ 798,438.70	\$ 1,004,000.00	25.7%
Materials & Supplies	170,179.71	149,600.00	251,600.00	360,750.00	43.4%
Other Services	566,600.36	3,875,468.74	1,164,830.00	1,129,500.00	(3.0%)
Capital	7,394.12	-	-	250,000.00	-
Total	\$ 1,420,541.08	\$ 4,959,801.28	\$ 2,214,868.70	\$ 2,744,250.00	23.9%

Notable Changes from the FY23-24 Budget

Personnel

Includes the addition of a three-person crew to provide better customer service and water system maintenance. The \$3 base rate fee covers the addition of the personnel (salary, benefits and associated expenses).

Operating

Increase in gasoline, materials, equipment maintenance, system maintenance, meter/meter maintenance, hydrant/hydrant maintenance and lease/contract.

Allows for continual and needed maintenance of the current system, including the purchase and installation of meter upgrades and needed maintenance and upgrades to fire hydrants.

Accounts for orders placed in the current fiscal year, but not expected to be delivered and paid for until the next fiscal year.

Reduces the transfer to General Fund by \$50,000.

Includes funding for new capital: a hydro-excavator, goose-neck trailer and tractor.

030 WATER CREW (560)
2024-2025 Budget

Item	FY 22 Actual	FY 2023 Approved	FY2024 Approved	6-Month Spending	Department Request	FY 24-25 Recommended
<u>Personnel Services</u>						
Salaries Wages	460,642.04	561,442.75	524,333.38	288,121.39	524,333.38	645,500.00
Overtime	17,925.54	25,000.00	20,000.00	16,662.10	20,000.00	25,000.00
Retirement	71,816.03	92,974.92	97,317.30	53,519.95	97,317.30	120,000.00
FICA	35,705.89	42,950.37	40,111.92	22,624.84	40,111.92	50,000.00
Workers Comp.	14,400.97	20,040.90	18,556.74	9,898.89	18,556.74	26,000.00
Health Insurance	73,223.46	89,523.60	95,119.36	50,601.99	95,119.36	134,500.00
Christmas Bonus	2,652.96	2,800.00	3,000.00	2,436.41	3,000.00	3,000.00
Unemployment						
Personnel Services	676,366.89	834,732.54	798,438.70	443,865.57	798,438.70	1,004,000.00
<u>Materials and Supplies</u>						
Office Supplies	100.00	100.00	100.00	-	100.00	100.00
Tires	6,680.48	7,000.00	10,000.00	2,886.98	15,000.00	-
Gas & Oil	40,694.04	42,000.00	50,000.00	32,918.97	70,000.00	55,000.00
Materials and Supplies	78,640.15	150,000.00	125,000.00	75,788.64	300,000.00	220,000.00
Tools	2,906.36	4,000.00	5,000.00	2,242.86	10,000.00	5,000.00
Gravel	9,202.12	10,000.00	10,000.00	2,119.45	20,000.00	10,000.00
Asphalt	30,850.00	35,000.00	50,000.00	23,200.00	100,000.00	70,000.00
Janitorial Supplies	19.06	500.00	500.00	197.11	1,000.00	250.00
Health Supplies	1,087.50	1,000.00	1,000.00	-	1,000.00	400.00
Materials and Supplies	170,179.71	249,600.00	251,600.00	139,354.01	517,100.00	360,750.00
<u>Other Services</u>						
Transfer to General Fund	-	600,000.00	600,000.00	-	-	550,000.00
Dues & Licenses	-	400.00	18,880.00	-	500.00	500.00
Travel	-	500.00	500.00	-	500.00	500.00
Training	75.00	1,250.00	1,250.00	-	1,000.00	500.00
Vehicle Repairs	7,318.94	9,000.00	12,000.00	5,500.96	20,000.00	10,000.00
Electricity	5,085.09	5,000.00	5,000.00	2,635.06	6,000.00	6,000.00
Telephone	930.35	900.00	900.00	483.29	900.00	900.00
Natural Gas	1,372.10	1,800.00	2,000.00	208.75	2,000.00	1,500.00
Equipment Main.	9,249.53	15,000.00	15,000.00	3,978.31	30,000.00	20,000.00
Leases & Contracts	82,089.92	94,450.00	24,000.00	14,073.86	85,000.00	85,000.00
Building Main.	6,209.41	12,000.00	12,000.00	2,993.40	20,000.00	10,000.00
Cell Phones	3,716.28	4,300.00	4,500.00	2,347.89	6,000.00	6,000.00
Radio Main.	550.31	800.00	800.00	-	800.00	800.00
Uniforms	26,757.12	20,000.00	30,000.00	18,378.60	35,000.00	35,000.00
Water Purchased	45,050.50	50,000.00	70,000.00	39,950.55	70,000.00	60,000.00
Advertising	627.05	750.00	500.00	-	500.00	500.00
Engineering Fees		500.00	15,000.00	-	1,500.00	1,500.00
Tort/Liability	4,915.20	3,500.00	5,000.00	5,847.00	5,900.00	6,100.00
Property Ins.	5,102.39	5,400.00	6,500.00	7,240.50	7,300.00	7,700.00
Vehicle Insurance	8,924.00	8,400.00	10,000.00	9,309.00	10,000.00	10,000.00
Computer Services	1,695.90	2,500.00	3,000.00	-	3,000.00	3,000.00
Penalty	5.29				-	-
System Maintenance	58,446.34	60,000.00	80,000.00	41,661.35	200,000.00	100,000.00
Depreciation Expense	-	-	-	-	-	-
Meters & Meter Main.	159,974.67	160,000.00	175,000.00	128,518.17	250,000.00	100,000.00
Hydrant and HYD Main.	-	1,000.00	1,000.00	-	100,000.00	46,000.00
Tank Main	38,061.07	38,000.00	40,000.00	21,928.75	44,000.00	44,000.00
Damages	-	800.00	1,000.00	-	-	-
HWY 11 PUMP	10,882.84	10,500.00	15,000.00	10,714.92	15,500.00	15,000.00
Rocky Knoll Pump	5,504.76	5,000.00	7,500.00	3,023.28	6,500.00	6,500.00
Tank Sites	2,584.03	1,500.00	1,500.00	1,199.36	2,600.00	2,500.00
Interest Expense		7,000.00	7,000.00	-	-	-
OSH Fines		500.00	-	-	-	-
Water Line Construction	81,472.27	2,700,000.00	-	217.30	-	-
Transfer to Sewer Fund		54,718.74	-	-	-	-
Other Services	566,600.36	3,875,468.74	1,164,830.00	320,210.30	924,500.00	1,129,500.00
<u>Capital Outlay</u>						
Capital-Vehicle	-					
Capital-Equipment	7,394.12	-	-	-		250,000.00
Capital Outlay	7,394.12	-	-	-	-	250,000.00
Total Water Crew	1,420,541.08	4,959,801.28	2,214,868.70	903,429.88	2,240,038.70	2,744,250.00

WATER PLANT

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

Total Expenditures

	Actual FY22	Approved FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	\$429,747.97	\$ 500,329.97	\$ 491,313.00	\$ 595,000.00	21.1%
Materials & Supplies	67,054.19	121,700.00	76,100.00	74,200.00	(2.5%)
Other Services	1,452,340.06	1,575,500.00	1,555,800.00	1,619,950.00	4.1%
Capital	47,932.00	120,000.00	-	-	-
Total	\$ 1,997,074.22	\$ 2,317,529.97	\$ 2,123,213.00	\$ 2,286,950.00	7.7%

Notable Changes from the FY23-24 Budget

Personnel

None

Operating

Increase in electricity, insurance, equipment/machinery and system maintenance to better reflect actual costs and to reinvest in the current water system.

030 WATER PLANT (561)

2024-2025 Budget

Item	FY 22 Actual	FY 2023 Approved	FY2024 Approved	6-Month Spending	Department Request	FY 24-25 Recommended
<u>Personnel Services</u>						
Salaries Wages	265,553.84	340,096.88	316,341.00	165,377.45	316,341.00	392,500.00
Overtime	44,395.89	20,000.00	30,000.00	24,495.61	30,000.00	30,000.00
Retirement	48,146.87	56,320.04	58,713.00	33,135.87	58,713.00	73,000.00
FICA	23,029.87	26,017.41	24,200.00	14,169.10	24,200.00	30,000.00
Workers Comp.	11,666.63	13,603.88	12,654.00	7,548.05	12,654.00	16,000.00
Health Insurance	35,520.12	42,791.76	47,905.00	21,863.16	47,905.00	52,000.00
Christmas Bonus	1,434.75	1,500.00	1,500.00	1,326.46	1,500.00	1,500.00
Unemployment	-	-	-	-	-	-
Personnel Services	429,747.97	500,329.97	491,313.00	267,915.70	491,313.00	595,000.00
<u>Materials and Supplies</u>						
Office Supplies	393.46	400.00	400.00	245.02	400.00	250.00
Tires	-	-	-	488.68	500.00	-
Gas & Oil	2,697.82	2,000.00	2,000.00	337.39	1,500.00	700.00
Tools	645.33	2,300.00	1,000.00	-	500.00	500.00
Janitorial Supplies	987.63	1,000.00	1,000.00	-	1,000.00	500.00
Health Supplies	135.00	500.00	200.00	80.00	500.00	250.00
WP Diesel fuel	1,112.05	2,000.00	2,000.00	-	3,500.00	2,000.00
Materials and Supplies	14,555.49	26,000.00	16,000.00	14,880.87	22,000.00	22,000.00
WP Chemicals	37,652.37	80,000.00	45,000.00	12,403.95	45,000.00	40,000.00
WP NPDES Samples	8,875.04	7,000.00	8,000.00	3,972.20	8,000.00	8,000.00
WP Samples	-	500.00	500.00	-	-	-
Material and Services	67,054.19	121,700.00	76,100.00	32,408.11	82,900.00	74,200.00
<u>Other Services</u>						
Dues & Licenses	4,240.00	11,500.00	11,500.00	530.00	1,000.00	1,000.00
Travel	-	500.00	500.00	42.13	300.00	250.00
Training	-	700.00	500.00	-	500.00	500.00
Electricity	154,503.21	130,000.00	140,000.00	102,506.85	180,000.00	180,000.00
Telephone	1,801.84	1,500.00	1,500.00	962.00	1,600.00	1,750.00
Cell Phones	418.13	500.00	500.00	228.06	500.00	500.00
Advertising	-	-	300.00	-	-	-
Tort/Liability	3,339.76	4,000.00	2,000.00	2,431.00	2,500.00	3,000.00
Property Ins.	25,809.50	30,000.00	30,000.00	35,368.50	36,000.00	40,000.00
Vehicle Insurance	-	800.00	-	-	800.00	-
Computer Services	427.24	3,500.00	1,000.00	4,841.20	4,000.00	1,000.00
Penalty	-	-	-	-	-	-
Grant Match	-	-	-	-	-	-
Miscellaneous (Bond payment)	1,183,000.00	1,200,000.00	1,200,000.00	2,000.00	1,200,000.00	1,200,000.00
Interest Expense	-	-	-	-	-	-
Leases & Contracts	-	-	500.00	-	-	-
DHEC Fees	25,780.00	30,000.00	30,000.00	21,588.00	23,000.00	22,000.00
W/P Vehicle Parts & Repairs	45.70	500.00	-	168.49	500.00	250.00
W/P Electricity Flood Lights	358.20	500.00	500.00	217.39	500.00	500.00
W/P Equipment & Machinery	8,177.28	-	500.00	-	25,000.00	15,000.00
W/P Leases and Contracts	122.96	500.00	500.00	-	3,000.00	3,000.00
W/P Building Maintenance	20,329.62	5,000.00	5,000.00	2,344.87	5,000.00	5,000.00
W/P Sludge Disposal	-	1,000.00	1,000.00	-	1,000.00	1,000.00
W/P Systems Maintenance	23,986.62	45,000.00	20,000.00	22,894.01	45,000.00	30,000.00
Consulting Services	-	-	-	5,000.00	5,000.00	3,000.00
Contingency	-	60,000.00	60,000.00	-	60,000.00	60,000.00
Depreciation	-	50,000.00	50,000.00	-	50,000.00	50,000.00
Other Services	1,452,340.06	1,575,500.00	1,555,800.00	201,122.50	1,645,200.00	1,619,950.00
<u>Capital Outlay</u>						
Capital- Miscellaneous	47,932.00	120,000.00	-	49,570.00	-	-
Capital	47,932.00	120,000.00	-	49,570.00	-	-
Total Water Plant	1,997,074.22	2,317,529.97	2,123,213.00	551,016.31	2,219,413.00	2,286,950.00

WATER BILLING

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

Total Expenditures

	Actual FY22	Approved FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	\$ 130,110.10	\$ 161,312.28	\$ 397,530.00	\$ 179,500.00	(54.8%)
Materials & Supplies	49,434.42	55,050.00	55,050.00	70,500.00	28.1%
Other Services	79,550.78	87,739.34	84,000.00	90,000.00	7.1%
Capital	-	-	-	-	-
Total	\$ 259,095.30	\$ 304,101.62	\$ 536,580.00	\$340,000.00	(36.6%)

Notable Changes from the FY23-24 Budget

Personnel

Removes the Administrator, Finance Director/City Clerk and two Facility personnel at ½ the rate and places the full cost in the Administration budget and Streets & Facilities, respectively.

Moves Assistant to Administrator position's cost from Billing to the Administration's budget.

Maintains the current three full-time positions with the removal of business licensing, HTAX, ATAX, permit payments, food truck payments, facility rentals, Stumphouse annual passes, etc., thereby reducing their workload.

Operating

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

030 WATER BILLING (563)
2024-2025 Budget

Item	FY 22 Actual	FY 2023 Approved	FY2024 Approved	6-Month Spending	Department Request	FY 24-25 Recommended
<u>Personnel Services</u>						
Salaries Wages	89,062.14	107,377.92	282,619.00	232,767.07	118,000.00	118,000.00
Overtime	1,108.87	1,500.00	1,000.00	1,784.26	1,000.00	1,000.00
Retirement	14,006.32	17,781.78	52,454.00	42,845.71	21,000.00	21,500.00
FICA	6,466.78	8,214.41	21,620.00	17,933.23	9,000.00	9,500.00
Workers Comp.	211.95	246.97	2,992.00	1,503.20	275.00	500.00
Health Insurance	18,983.32	25,891.20	35,345.00	30,564.98	26,500.00	28,500.00
Christmas Bonus	270.72	300.00	1,500.00	970.72	750.00	500.00
Unemployment	-					
Personnel Services	130,110.10	161,312.28	397,530.00	328,369.17	176,525.00	179,500.00
<u>Materials and Supplies</u>						
Office Supplies	3,198.06	4,000.00	4,000.00	2,010.64	4,000.00	4,000.00
Postage	42,927.63	45,000.00	45,000.00	35,637.29	60,000.00	60,000.00
Gasoline & Oil	-	-			-	-
Materials and Supplies	1,145.37	4,000.00	4,000.00	1,089.91	4,000.00	4,000.00
Janitorial Supplies	2,138.36	2,000.00	2,000.00	1,758.72	2,500.00	2,500.00
Health Supplies	25.00	50.00	50.00	-	100.00	-
Materials and Supplies	49,434.42	55,050.00	55,050.00	40,496.56	70,600.00	70,500.00
<u>Other Services</u>						
Surety Bonds	420.00	420.00	500.00	-	500.00	500.00
Dues & Licenses	1,041.00	1,000.00	1,000.00	272.00	1,000.00	1,000.00
Travel	200.64	500.00	500.00	-	1,000.00	500.00
Training	-	1,500.00	1,500.00	-	2,000.00	300.00
Electricity	5,565.53	6,000.00	6,000.00	7,065.90	12,000.00	12,000.00
Telephone	1,280.79	1,500.00	-	761.98	2,000.00	2,000.00
Natural Gas	-	-			-	-
Equipment Main.	2,841.71	2,500.00	2,500.00	2,065.52	3,100.00	2,500.00
Lease & Service Contracts	1,166.00	-			-	-
Building Main.	5,927.00	8,000.00	8,000.00	4,929.52	8,000.00	7,200.00
Cellular Phone	-				-	-
Radio Maintenance & Repairs	-	2,319.34			-	-
Uniforms	-				-	-
Legal Fees	-				-	-
Audit Fees	35,995.00	40,000.00	40,000.00	32,990.00	35,000.00	35,000.00
Tort/Liability	2,141.62	2,500.00	2,500.00	746.00	1,000.00	2,000.00
Property Ins.	1,127.50	1,500.00	1,500.00	1,548.50	1,600.00	2,000.00
Vehicle Insurance	-				-	-
Computer Services	21,843.99	20,000.00	20,000.00	22,610.60	25,000.00	25,000.00
Depreciation Expense	-	-			-	-
Total Other Services	79,550.78	87,739.34	84,000.00	72,990.02	92,200.00	90,000.00
<u>Capital Outlay</u>						
Capital-Miscellaneous		-				
Capital	-	-	-		-	-
Total Water Billing	259,095.30	304,101.62	536,580.00	441,855.75	339,325.00	340,000.00

SEWER

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

Total Expenditures

	Actual FY22	Actual FY23	Budgeted FY24	Administrator Recommended FY25	Change from FY24
Personnel	\$ 57,247.76	\$ 56,953.69	\$ 60,055.00	\$ 83,750.00	39.5%
Materials & Supplies	868,118.62	1,515,075.00	132,692.00	121,500.00	(8.4%)
Other Services	-	-	-	-	-
Capital	-	-	-	-	-
Total	\$ 925,366.38	\$ 1,572,028.69	\$ 192,747.00	\$ 205,250.00	(6.5%)

Notable Changes from the FY23-24 Budget

Personnel

None

Operating

Includes increase in materials, asphalt and system maintenance for current system upkeep and repairs.

35 SEWER (565)
2024-2025 Budget

Item	FY 22 Actual	FY 2023 Approved	FY2024 Approved	6-Month Spending	Department Request	FY 24-25 Recommended
<u>Personnel Services</u>						
Salaries Wages	37,204.77	36,773.57	38,043.00	26,144.72	38,043.00	50,000.00
Overtime	3,839.43	3,500.00	4,500.00	-	4,500.00	2,000.00
Retirement	5,951.25	6,089.70	7,061.00	4,852.45	7,061.00	9,200.00
FICA	3,132.63	2,813.18	2,910.00	1,985.11	2,910.00	3,800.00
Workers Comp.	1,441.77	1,470.92	1,522.00	1,045.80	1,522.00	2,000.00
Health Insurance	5,542.56	6,166.32	5,869.00	3,345.87	5,869.00	16,500.00
Christmas Bonus	135.35	140.00	150.00	243.64	150.00	250.00
Unemployment	-					
Personnel Services	57,247.76	56,953.69	60,055.00	37,617.59	60,055.00	83,750.00
<u>Materials and Supplies</u>						
Office Supplies	-				-	-
Postage	-				-	-
Tires	3,112.36	4,000.00	6,000.00	823.65	10,000.00	5,000.00
Gas & Oil	-	5,000.00	5,000.00	-	10,000.00	2,500.00
Materials and Supplies	12,342.72	20,000.00	20,000.00	1,793.52	100,000.00	25,000.00
Tools	1,356.96	5,000.00	5,000.00	173.34	10,000.00	5,000.00
Gravel & Stone	1,050.00	7,000.00	7,000.00	-	20,000.00	8,000.00
Asphalt	-	9,000.00	9,000.00	-	50,000.00	10,000.00
Health Supplies	-		-	-	-	-
Dues & Licenses	-		-	-	-	-
Travel	-		-	-	-	-
Training	-		-	-	-	-
Vehicle Parts & Repairs	1,839.30	5,000.00	5,000.00	856.03	20,000.00	5,000.00
Electricity	4,550.38	5,600.00	5,680.00	2,315.84	5,500.00	5,500.00
Telephone	-			-	-	-
Equipment Maintenance	8,005.81	10,000.00	15,000.00	8,455.27	20,000.00	15,000.00
Leases & Service Contracts	12,359.54			-	-	-
Uniforms				-	-	-
Advertising				-	-	-
Legal Fees				-	-	-
Audit Fees				-	-	-
Tort Liability Insurance	459.00	800.00	800.00	488.00	500.00	500.00
Property Insurance				-	-	-
Vehicle Insurance				-	-	-
Miscellaneous Expense				-	-	-
System Maintenance	16,610.10	25,000.00	25,000.00	12,128.74	50,000.00	40,000.00
Electricity-Pump				-	-	-
Depreciation Expense				-	-	-
Sewer Transfer to Other Funds			29,212.00	-	-	-
Sewer Reimbursement				-	-	-
Sewer Treatment Charges	803,932.45	1,130,580.00	-	94,215.00	-	-
County Sewer Fees				-	-	-
New Sewer Line Construction	2,500.00	288,095.00		-	-	-
Materials and Supplies	868,118.62	1,515,075.00	132,692.00	121,249.39	296,000.00	121,500.00
<u>Capital Outlay</u>						
Capital-Vehicle	-					
Capital-Equipment	-					
Capital-Miscellaneous	-					
Capital Outlay	-	-	-	-	-	-
Total Sewer	925,366.38	1,572,028.69	192,747.00	158,866.98	356,055.00	205,250.00

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Appendices

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SCHEDULE OF FEES

General Fund	FY 22	FY 23	FY 24	FY 25
Planning and Zoning				
Appeals to BZA and CBA	\$100.00	\$100.00	\$100.00	\$100.00
Demolition	\$35.00	\$35.00	\$50.00	\$50.00
Fence	\$35.00	\$35.00	\$50.00	Eliminate
Fire Pit Permit	NA	NA	\$50.00	\$50.00
Fire Pit Permit, If Fire Dept Called	NA	NA	\$100.00	\$100.00
Food Vendor Permit, One Day	\$20	\$20	\$25	\$50
Food Vendor Permit, Annual In County	\$120	\$120	\$150	\$200
Food Vendor Permit, Annual Out of County	\$240	\$240	\$300	\$350
Land Disturbance Permit (5,000 – 20,000 sq ft)	NA	NA	\$50	\$50
Land Disturbance Permit (20,000 – 43,560 sq ft)	NA	NA	\$150	\$150
Land Disturbance Permit (over 1 acre)	NA	NA	\$200/acre	\$200/acre
Manufactured Home	NA	NA	\$250	\$250
Moving Permit	NA	NA	\$100	\$100
No show/Failure to Reschedule	NA	NA	\$50	\$50
Plan Review	NA	NA	50% of Building Permit	50% of Building Permit
Reinspection Fee	NA	NA	\$50	\$50
Rezoning	NA	NA	\$100	\$100
Sign Permit	\$35	\$35	\$50	\$50
Site Plan Review	NA	NA	\$250	\$250
Special Event	\$100	\$100	\$100	\$100
Summary Plat (5 lots or less)	NA	NA	\$50	\$50
Minor Subdivision (6 to 10 lots)	NA	NA	\$100	\$100
Major Subdivision (over 10 lots)	NA	NA	\$250	\$250
Subdivision Final	NA	NA	\$100	\$100
Zoning Permit	\$35	\$35	\$50	\$50
Building Permits				
Total Valuation* (For all construction: Building, Electrical, Plumbing, HVAC, Fire Suppression) *Value shall be based on current ICC construction cost table or contract amount.				
Valuation does not include land value, site improvements, furnishings or non-fixed equipment.				
Under \$1,000	Administered by Oconee County		No building permit required	No building permit required
\$1,000 - \$9,999.99			\$50 (minimum fee)	\$50 (minimum fee)
\$10,000 to \$49,999.99			\$50 for the first \$10,000 plus \$5 for each additional \$1,000 or fraction thereof	\$50 for the first \$10,000 plus \$5 for each additional \$1,000 or fraction thereof
			\$250 for the first \$50,000 plus \$4 for each additional \$1,000 or fraction thereof	\$250 for the first \$50,000 plus \$4 for each additional \$1,000 or fraction thereof
\$50,000 to \$99,999.99			\$450 for the first \$100,000 plus \$3 for each additional \$1,000 or fraction thereof	\$450 for the first \$100,000 plus \$3 for each additional \$1,000 or fraction thereof
\$100,000 to \$499,999.99			\$1,650 for the first \$500,000 plus \$2 for each additional \$1,000 or fraction thereof	\$1,650 for the first \$500,000 plus \$2 for each additional \$1,000 or fraction thereof
\$500,000 or above				

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

Park & Recreation Fees				
Inside City Registration	\$30	\$30	\$30	\$5
Outside City Registration	\$70	\$70	\$70	\$40
Uniform Fees	Included	Included	Included	\$40
City Gym Rental	\$25/hour	\$25/hour	\$35/hour	\$50/hour
Banquet Hall	\$25/hour	\$25/hour	\$35/hour	\$50/hour
Memorial Field	\$25/hour	\$25/hour	\$50/hour	\$50/hour
Tunnel Pavilion (half day)	\$75	\$75	\$50	\$50
Tunnel Pavilion (all day)	\$100	\$100	\$100	\$100
Old St John Meeting House (4 hours)	\$200	\$200	\$200	\$250
Old St John Meeting House (8 hours)	\$400	\$400	\$400	\$500
Old St John Meeting House (8 AM to 11 PM)	\$600	\$600	\$600	\$750
Depot (2 hours)	-	-	-	\$150
Depot (4 hours)	\$200	\$200	\$200	\$250
Depot (8 hours)	\$400	\$400	\$400	\$500
Depot (8 AM to 11 PM)	\$600	\$600	\$600	\$1,000
Both OSJ and Depot (weekend)	\$1,300	\$1,300	\$1,300	\$1,500
Stumphouse Daily Pass (car)	\$5	\$5	\$5	\$5
Stumphouse Daily Pass (passenger van)	-	-	-	\$10
Stumphouse Annual Pass (Oconee Resident)	\$25	\$25	\$25	\$50
Stumphouse Annual Pass (Non-Oconee Resident)	\$35	\$35	\$35	\$60
Sanitation				
6 yard Inside	\$28	\$28	\$30.24	\$30
6 yard Outside	\$28	\$28	\$30.24	\$35
8 yard Inside	\$22	\$22	\$23.76	\$24
8 yard Outside	\$31.25	\$31.25	\$33.75	\$35
Residential Roll Cart Inside	\$16.50	\$16.50	\$17.82	\$18
Residential Roll Cart Outside	\$25.50	\$25.50	\$27.54	\$28
6 yard Replacement	\$756	\$756	\$816.48	\$825
8 yard Replacement	\$1,680	\$1,680	\$1,814.40	\$1,825
Commercial Roll Cart – Weekly	\$28	\$28	\$30.24	\$30
Commercial Roll Cart – 2X Week	\$33	\$33	\$35.64	\$35
Commercial Roll - Cart – 3X Week	\$38	\$38	\$41.04	\$40
Commercial Roll Cart – 4X Week	\$43	\$43	\$46.44	\$45
Commercial Roll Cart – 5X Week	\$48	\$48	\$51.84	\$50
Brush Pick Up over 5 yard/moth	\$100	\$100	\$100	\$100

Enterprise Fund	FY 24	FY 24	FY 25	FY 25
Water by Rate Class	Base Rate	Per 1,000 gal	Base Rate	Per 1,000 gal
Apartment, Residential, Business Inside	\$18	\$3.31	\$21	\$3.30
Apartment, Residential, Business Outside	\$35	\$5.10	\$38	\$5.10
Industrial Inside	\$49.39	\$1.59	\$52.50	\$1.60
Industrial Outside	\$80	\$2.50	\$83	\$2.50
Farm (first 40,000 gal)	\$87	\$0	\$87	\$0
Farm (per 1,000 gal after 40,000 gal)	\$0	\$2.07	\$0	\$2.07
Municipal (first 25,000 gal)	\$100	\$0	\$100	\$0
Municipal (per 1,000 after 25,000 gal)	\$0	\$2.25	\$0	\$2.25
Sprinkler (Inside and Outside per 100 sq ft)	\$0	\$0.10	\$0	\$0.10
Tap Fees				
¾" Meter Inside	\$1,944		\$4,000	
¾" Meter Outside	\$2,052		\$2,500	
1" Meter Inside	\$2,376		\$4,500	
1" Meter Outside	\$2,376		\$3,000	
Connection Fee	FY 22 (No SSN)	FY 23 (No SSN)	FY 24 (No SSN)	FY 25 (No SSN)
Rental Units, ¾" and 1"	\$150 (\$450)	\$150 (\$450)	\$150 (\$450)	\$150 (\$450)
¾" and 1"	\$70 (\$450)	\$70 (\$450)	\$70 (\$450)	\$70 (\$450)
1 ½"	\$100 (\$450)	\$100 (\$450)	\$100 (\$450)	\$100 (\$450)
2"	\$140 (\$450)	\$140 (\$450)	\$140 (\$450)	\$140 (\$450)
3"	\$380 (\$760)	\$380 (\$760)	\$380 (\$760)	\$380 (\$760)
4" or larger	\$600 (\$1,200)	\$600 (\$1,200)	\$600 (\$1,200)	\$600 (\$1,200)
Administrative Fee	\$15	\$15	\$15	\$15
Sewer by Rate	FY22	FY23	FY24 Base, Per 1,000 gal	FY25 Base, Per 1,000 gal
Apartment Inside City	\$9.28	\$6.63	\$0; \$1.40	\$5, \$1.40
Apartment Outside City	\$9.28	\$6.63	\$0; \$1.40	\$10; \$1.40
Residential Inside City	\$6.63	\$6.63	\$0; \$1.40	\$5, \$1.40
Residential Outside City	\$6.63	\$9.28	\$0; \$1.40	\$10; \$1.40
Business Inside City	\$9.28	\$9.28	\$0; \$1.40	\$5, \$1.40
Business Outside City	\$9.28	\$9.28	\$0; \$1.40	\$10; \$1.40
Industrial Inside City	\$13.26	\$8.29	\$0; \$1.40	\$5, \$1.40
Industrial Outside City	\$13.26	\$8.29	\$0; \$1.40	\$10; \$1.40
Additional Sewer Rates OJRSA			OJRSA Fees	OJRSA Fees

NOTES TO THE FEE SCHEDULE

1. Eliminates the Fence Permit fee. Structural fencing that includes masonry or electricity will continue to require a zoning and building permit.
2. Increase in Food Vendor permit, both daily and annual.
3. Removes chicken and short-term rental permit fee reference, as the ordinances have not been adopted.
4. No changes in zoning or building permit fees.
5. City Council approved the adjustment to the youth sport registration fees in Spring 2024 to account for the increase in uniform costs.
6. Rental fees increase to account for maintenance and facility investment.
7. Addition of a 2-hour time slot for the Depot.
8. Civic organizations within the City limits may apply for use of the Depot for regular meetings through the City Administrator and receive a reduced cost. This will not apply for the use of the Depot for fund-raising/revenue producing activities (i.e. galas, camps, bingo, etc.) Organizations must request this reduction. Every effort will be made to accommodate the organization, but reservations must be approved prior to use.
9. Increase in Stumphouse Mountain Park annual pass. Walhalla City residents continue to be eligible for a free annual pass at City offices.
10. Addition of passenger van option (or high occupancy vehicle).
11. Adjusts sanitation fees to round number and replacement costs to reflect price increases.
12. Increase in water base rate by \$3 for the addition of a 3-person water crew. No changes in the per 1,000 gal rates.
13. Tap fees adjusted to reflect the price increase in materials.
14. No changes in connection fees.
15. Addition of a sewer base rate (\$5 for city customers, \$10 for out of city customers) to fund sewer department and sewer line upgrades.