



CITY OF WALHALLA

Main Street to the Mountains

AGENDA

City Council Meeting

June 17, 2025

5:30 PM

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

Tim Hall
Mayor

Mayor Hall

Josh Holliday
Mayor Pro-Tem

Jessie Bunning
Councilmember

Kenny Johns
Councilmember

Grant Keehn
Councilmember

Lynn McClain
Councilmember

Sarai Melendez
Councilmember

Michael Kozlarek
City Attorney

Celia Boyd Myers
City Administrator

I. Order and Welcome

II. Call for Moment of Silence

III. Pledge of Allegiance

IV. Approval of Agenda

V. Approval of Minutes

a. Regular Council Meeting, May 27, 2025

VI. Public Comment (*Public Comment is limited to 5 minutes and must be directed to Council, per City Ordinance 2022-8*)

VII. Mayoral Proclamations

VIII. First and Final Reading of Resolutions - None

IX. Administrator's Report

a. Monthly Reports

X. Second, Final Reading and Public Review of Ordinance

a. Ordinance 2025-03: An Ordinance to amend the City of Walhalla Code of Ordinances, Chapter 310, Section 201 to provide for the requirement for annexation covenants at time of application; and other related matters.

b. Ordinance 2025-05: An ordinance to raise revenue and adopt a budget for general, water, sewer and hospitality funds, herein known as the "City of Walhalla: Budget for Fiscal Year July 1, 2025 - June 30, 2026", and other matters related thereto.

XI. First Reading of Ordinances

a. Ordinance 2025-06: An Ordinance authorizing the transfer of approximately 37.26 acres of real property with improvements, if any, located at or about 207 Water Works Road, Walhalla, South Carolina, with county TMS #190-00-01-039, #190-00-01-050, #190-00-01-078, and #190-00-01-010, and known as the site of the City's former Water Treatment Plant and surrounding area; and providing

for other related matters.

b. Ordinance 2025-07: An Ordinance to enter a lease agreement for property located at the intersection of East Main Street and North Catherine Street in the City of Walhalla, South Carolina. Further described in the records of Oconee County Assessor as parcel numbers 500-16-09-009, consisting of +/- 0.98 acres.

XII. Action Items

- a. Community Garden Memorandum of Agreement
- b. July Council Meetings

XIII. Executive Session - None

XIV. Mayor Comments

Mayor Hall

XV. Adjournment

City of Walhalla
City Council
Tuesday, May 20, 2025 • 5:30 PM
Walhalla Depot | 211 South College Street
Walhalla, South Carolina
Minutes

In accordance with the South Carolina Freedom of Information Act, Section 30-4-10 et seq., South Carolina Code, 1976, the media was duly notified of the date, time, and place of the meeting.

Councilmembers Present: Mayor Tim Hall, Mayor Pro Tem Josh Holliday, Kenny Johns, Grant Keehn and Sarai Melendez

Councilmembers Absent: Mr. Josh Holliday and Ms. Sarai Melendez

Staff Present: Celia Myers, Chasity Miles, Tim Rice and Laramie Hinkle

Call to Order: Mayor Hall called the meeting to order at 5:30 PM, with a quorum present to conduct the meeting and welcomed all present to the meeting.

Moment of Silence: Mayor Hall called for a moment of silence.

Pledge of Allegiance: Mayor Hall asked for Councilwoman Bunning to lead the Pledge of Allegiance.

Approval of Agenda: Mayor Hall called for a motion to approve the agenda. Mr. Johns moved to approve the agenda; Mrs. Bunning seconded.

Approval of Minutes: Mayor Hall called for a motion to approve the minutes of the April 15, 2025 Council meeting. Mrs. McClain moved to approve the minutes, as presented; Mrs. Bunning seconded. The motion passed unanimously.

Public Comments:

Mr. Hayden Laye, 201 Torrington Rd approached and stated that the City employed a horticulturist, received an unsatisfactory rating on a survey report, lost a fire contract, owed the enterprise fund, planned another transfer to the general fund, provided HTAX grant funding to the Walhalla Performing Arts Center and area museums, had a clogged storm drain and overgrown area and that he was opposed to the annexation ordinance.

Mr. Clint Burton of Chestnut St approached and asked the Council to listen to the people – both inside and outside City limits and to oppose the annexation ordinance. He stated property right concerns for the future generations.

Ms. Teresa Owens, 100 Hillcrest Court approached and spoke in opposition of the annexation ordinance.

Mayoral Proclamations:

Mayor Hall read Proclamation 2025-06 to observe June 16, 2025 as Juneteenth. Mr. Johns moved to approve this proclamation. Mrs. McClain seconded. Mr. Keehn noted that proclamations did not require a vote. He added that he was in favor of freedom and the end of slavery, but would abstain as a vote was not required. Mrs. McClain and Mrs. Bunning stated their support to have it on the public record. Mayor Hall added that the recognitions ensure issues are not forgotten. The vote to approve Proclamation 2025-06 was 4-0 with Mr. Keehn abstaining.

Administrator's Comments: Mrs. Myers presented a brief overview of the monthly reports as presented in the packet.

Second, Final Reading and Public Review of Ordinances: None

First Reading of Ordinances:

Mayor Hall introduced Ordinance 2025-05 to raise revenue and adopt a budget for general, water, sewer and hospitality funds, herein known as the "City of Walhalla: Budget for Fiscal Year July 1, 2025 – June 30, 2026" and other matters related thereto. Mr. Johns moved to approve the Ordinance on first reading; Mrs. Bunning seconded. Mayor Hall called for Council discussion. Mr. Keehn questioned a vote on the budget prior to the water/sewer budget workshop and that it appeared to be the cart before the horse. Mayor Hall stated that two budget workshops were scheduled, with one dedicated to the enterprise fund. Any adjustments could be made prior to second reading and adoption. Mrs. McClain added that this is procedural and not final adoption. Hearing no further comments, the motion to approve Ordinance 2025-05 on first reading was passed 4-1, with Mr. Keehn opposing.

Executive Session

Mrs. Bunning moved to enter executive session to consider board appointments to the Planning Commission and a lease extension; Mrs. McClain seconded. The motion to enter executive session was approved 5-0 at 5:54 PM.

Mrs. McClain moved to exit executive session; Mr. Keehn seconded. The motion to exit executive session was approved 5-0 at 6:15 PM. No action was taken during the executive session. Mrs. McClain moved to authorize staff to move forward with negotiations on a lease extension for the green space next to Arby's. Mr. Johns seconded. The motion passed unanimously. Mrs. Bunning made a motion to appoint Alan Nicholson, Robert Kelly and Rachel Pace to the Planning Commission. Mrs. McClain seconded the motion. The motion passed unanimously.

Mayor Comments

Mayor Hall reminded those present that the next budget workshop would be held on May 27th and 5:00 PM.

Hearing no further business, the meeting adjourned at 6:19 PM.

Respectfully Submitted,

Celia Myers



CITY OF WALHALLA

Main Street to the Mountains

TO: Mayor Hall and City Council

RE: May Monthly Report

DATE: June 10, 2025

Tim Hall
Mayor

Please find enclosed an update on the City's recent activities for the month of May 2025, along with monthly department reports.

Josh Holliday
Mayor Pro-Tem

Administration

Jessie Bunning
Councilmember

Economic Development/Planning

Kenny Johns
Councilmember

Reviewed and approved permits (zoning or sign) and plats.

Grant Keehn
Councilmember

Fielded questions from the public regarding zoning, setbacks and subdivisions.

Lynn McClain
Councilmember

Infrastructure Projects

Sarai Melendez
Councilmember

Div I – Gravity Sewer Rehab

Michael Kozlarek
City Attorney

The Division I contractor has completed the cleaning and inspection of the gravity sewers and are currently installing the Cured In Place Pipe sewer line rehabilitation process. To date, they have lined approximately 5,400 linear feet of gravity sewer pipe or about 25% of the project. Next month the contractor expects to continue installing the cured in place pipe and begin point repairs on the gravity sewer lines. Completion of the project is scheduled for Spring 2026 and will benefit the City as a whole by reducing sewer maintenance costs and sewer disposal cost by reducing inflow and infiltration.

Celia Boyd Myers
City Administrator

Div. II – Water System Improvements

The Division II contractor is working through the process of ordering the Rocky Knoll water booster pump station equipment and building. We have been working through the shop drawing review process and verifying the materials and equipment. The water booster pump station will take several months for fabrication and delivery. The contractor plans to wait until a firm delivery date of the water booster pump station before installing the new water main along SC 28 Highland Highway. Completion of the project is scheduled for Spring 2026 and will benefit primarily area up Highlands Hwy served by the Rocky Knoll Water Booster Station.

Div. III – Water System Rehabilitation

The Division III contractor is installing the roadway bores and water main along W. North Broad Street, West Main Street, and the side streets and is making good progress with the replacements.

Water main replacement installation is about 30% complete. Next month the contractor expects to continue installing water mains along and around W. South Broad Street and complete West Main Street. We will start water main certification, approvals and connection switch overs. Completion of the project is scheduled for Spring 2026 and will help water capacity and quality withing the uptown area.

Meetings

OJRSA Feasibility Committee met May 8th.

OJRSA Finance and Administration Committee met on May 27th.

OJRSA Board met on May 5th.

FEMA, SCEMD met on May 8th, 22nd and 30th.

Numerous other meetings with consultants, Rural Infrastructure Authority, Chamber of Commerce, Ten at the Top, other civic organizations, residents, business owners, staff, etc.

Miscellaneous Highlights

Phase II of the Springbrook software conversion on-going, including data gathering and the second set-up meeting. Information will be forthcoming regarding the new Xpress Pay online payment.



Walhalla Police Department
101 E. Main St.
Walhalla, SC 29691

Chief of Police Timothy J. Rice

Monthly Police Report- May 2025

May Events:

Events and Training and News:

- Jeepfest
- National Day of Prayer

TOTAL CALLS FOR SERVICE	1268
TRAINING HOURS	60 HOURS (K9 18 hrs)
Total Arrests	16 (Adult) 1 (Juvenile)
Extra Patrol / Business Checks	636

BREAKDOWN OF OVERTIME BY TYPE:

Shift Coverage	39 (24 JeepFest)
Court	6
TOTAL OVERTIME	69 HOURS (previous month – 83hours)

Upcoming Events and Training and News:

- Officer Salinas will be attending SMD instructor training.
- 6/7 Get Outdoors Day

Monthly Reference Material



Walhalla Police Department
101 E. Main St.
Walhalla, SC 29691

Chief of Police Timothy J. Rice

May 2025 – Month End Stats

Total Calls for Service: 1268

Total Traffic Stops: 245

Total Traffic Collisions: 16

Reports Filed:

Collision Reports: 7

Pursuit After-Action: 0

Incident Reports: 39

Response to Resistance: 0

TOTAL: 46

Citations/Warnings Issued:

Warnings: 199

Traffic Related: 39

Non-Traffic Related: 4

TOTAL: 242

Arrests:

Adults: 16

Juvenile Referrals: 1

TOTAL: 17

Extra Patrols: **TOTAL: 636**

WALHALLA SOLID WASTE 6-3-2025

The Solid Waste Department

May 1 thru 31, 2025 the City of Walhalla picked up:

268 -ton of residential garbage

139 -ton of commercial garbage

22 -loads of recyclable brush 550 yards

21 -ton C&D Waste

1 -ton mattresses

Roll Carts for May

Delivered 30

Picked up 14

Repair/Replace 8

During the month of May our department continued picking up brush, leaves, trash, C&D waste, tires, and mattresses. We had an issue with the leaf spring pins on the front of our 2019 Peterbuilt side load trash truck. Worked the Jeep Fest.

Thanks,

Russ Price

STREETS AND FACILITIES 6/03/25

Replaced Board on gate at water plant.



Fixed timer for splash pad.



Fixed water fountain at the swimming pool.



Cleaned pool.



Filled pool with water and added chemicals.



Set up for Jeep Fest.



Changed shower heads at the swimming pool.



Removed electrical for pump rebuild at the water plant.



Trimmed trees on North Poplar.



Celia Myers

From: Laramie Hinkle
Sent: Friday, May 30, 2025 9:49 AM
To: Celia Myers
Subject: Utility Dept May 2025 Monthly Work Report

Good morning!

Celia, this is our work report for the month.

Water

Multiple call outs for brown or discolored water

2 Brookside dr
1 Walhalla Gardens
1 Hunters Trail
1 Main Street
1 Flat Rock rd

17 total leaks
12 on tap lines
5 on main lines

5 Foreman and operators were certified in shoring class

SEWER
May 13 2025,

Replaced sewer tap at Hanoun dr. From cleanout to drain because of crushed line
8hrs

May 20, 2025

Poured and replaced concrete sidewalk at Spring St. Because of a previous tap install we had multiple complaints, and it was also a trip hazard

For the remainder of the month, we conducted routine maintenance on equipment, right of ways, and parts, rainfall and weather were a factor on production this month.

1 Supervisor was certified in safety shoring class

STATE OF SOUTH CAROLINA

)

COUNTY OF OCONEE

)

ORDINANCE 2025-03

CITY OF WALHALLA

)

AN ORDINANCE TO AMEND ORDINANCE #2023-17, THE CITY OF WALHALLA WATER AND SEWER ORDINANCE, AS ADOPTED SEPTEMBER 9, 2023 BY AMENDING ARTICLE II, TO REQUIRE AN ANNEXATION COVENANT FOR THE PROVISION OF SERVICE OUTSIDE OF CITY LIMITS; AND OTHER MATTERS RELATED THERETO.

WHEREAS, the City of Walhalla, a body politic and corporate and a political subdivision of the State of South Carolina (the "City"), acting by and through its City Council (the "City Council") has previously adopted City of Walhalla Ordinance # 2023-17, the City of Walhalla Water & Sewer Ordinance (the "Ordinance"); and,

WHEREAS, SC Code Sections 5-3-10 through 5-3-315 establish the methods to change the corporate limits of a municipality, including the increase of corporate limits by consolidating with another political subdivision or by annexing land; and

WHEREAS, the City finds that annexation may provide potential benefits to both the property owners and the municipality, such as additional and improved services, lower service charges, a higher level of fire protection and law enforcement, lower property insurance premiums and participation in municipal government for property owners; and economy of scale in providing services, increased revenue sharing and revenue base to support services, better long-range planning for the urban area for the municipality; and

WHEREAS, City Council desires to amend the Ordinance to include a requirement of an annexation covenant to the provision of service outside of city limits;

NOW, THEREFORE, be it ordained by the City of Walhalla Council, in meeting duly assembled, that:

1. The City of Walhalla Council hereby finds that this proposed amendment is in accord with requirements of the South Carolina Code of Laws Title 5, Chapter 3.
2. The City of Walhalla Council hereby amends the City of Walhalla Water & Sewer Ordinance as previously adopted September 19, 2023, by City of Walhalla Ordinance #2023-17 to include:

Section 216 Provision of Service Outside of City Limits

A. Purpose and intent.

An article requiring execution of an agreement and real property covenant to be annexed upon request by the City before City water and sewer services are provided to a landowner

outside the corporate limits of the City. Provision of water and/or sewer service to property located outside of the City's boundaries is subject to the sole discretion of the City, which reserves the right to negotiate the terms for agreements for such service. Provision of service is subject to the City's current rate schedules, rules, and regulations.

B. Requirement.

It shall be required that the landowner agree to annexation prior to extending water and sewer services beyond the corporate limits of the city. The landowner shall execute a covenant encumbering and restricting the real property, which covenant shall be a covenant running with the real property, so as to bind the landowner, his heirs, personal representatives, grantees, devisees, successors and assigns to submit to annexation of the real property in to the town at such time as the said real property becomes contiguous to the corporate limits of the city and the city requests that the annexation take place. Such covenant shall be in writing and upon such form and with such content as the city shall designate, and shall be filed of record in the office of the Oconee County Register of Deeds.

1. Contiguous Properties.

If the property where water and/or sewer service is desired is contiguous to the corporate boundaries of the City and if the property is not already subject to a legal and properly recorded covenant, a properly executed petition for annexation must be submitted at the time service is requested. Service shall not be provided, connected, transferred, permitted, or allowed until such petition has been submitted and accepted by the City. Submission of the annexation petition does not guarantee annexation, nor does it guarantee the point in time at which annexation might take place. Should City Council decide not to annex the property immediately, the property owner(s) must also execute a properly executed, recordable annexation covenant to be filed with the Oconee County Register of Deeds and which shall run with the land. Service shall not be provided, connected, transferred, permitted, or allowed until such annexation covenant, if required, has been submitted to and accepted by the City.

2. Non-Contiguous Properties.

If the property where water and/or sewer service is desired is not contiguous to the corporate boundaries of the City at the time the request for service is submitted and if the property is not already subject to a binding legal and properly recorded covenant, the property owner(s) must execute a properly executed, recordable annexation covenant to be filed with the Oconee County Register of Deeds and which shall run with the land. No water and/or sewer service shall be provided, connected, transferred, permitted, or allowed until such time as a properly executed petition annexation covenant is submitted to and accepted by the City.

3. Format.

Annexation petitions and covenants each must be in formats approved by the City Attorney.

4. Exceptions.

This requirement shall not apply to a renter requesting a new water and/or sewer account or when the application is a result of a transfer of ownership between spouses or children.

C. Authority to Annex.

The decision whether or not and when to annex any particular property upon submission of an annexation petition or based on a covenant once a property becomes contiguous rests solely with City Council, in accordance with applicable State law and City ordinances.

3. Should any portion of this Ordinance be deemed unconstitutional or otherwise unenforceable by any court of competent jurisdiction, such determination shall not affect the remaining terms and provisions of this ordinance, all of which are hereby deemed separable.
4. All orders, resolutions, and enactments of City of Walhalla Council inconsistent herewith are, to the extent of such inconsistency only, hereby repealed, revoked, and rescinded.
5. This ordinance shall take effect and be in full force and effect from and after second reading and enactment by City of Walhalla Council.

AND IS DONE AND RATIFIED in Council Duly assembled this ____ Day of _____ 2025.

Tim Hall, Mayor

ATTEST:

Celia Boyd Myers, City Administrator

Introduced By: Kenny Johns
First Reading: February 18, 2025

Public Hearing,
Second Reading
And Adoption:

STATE OF SOUTH CAROLINA)

COUNTY OF OCONEE)

ORDINANCE 2025-05

CITY OF WALHALLA)

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR GENERAL, WATER, SEWER AND HOSPITALITY FUNDS, HEREIN KNOWN AS THE “CITY OF WALHALLA: BUDGET FOR FISCAL YEAR JULY 1, 2025 – JUNE 30, 2026”, AND OTHER MATTERS RELATED THERETO.

WHEREAS, pursuant to S.C. Code Ann. §5-9-40 the City Council shall adopt an annual budget for the operation of the City and capital improvements for Fiscal Year July 1, 2025 – June 30, 2026; and,

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

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

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

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

WHEREAS, after a public hearing and receiving public comment the City Council finds that the attached FY July 1, 2025 – June 30, 2026 budget should be adopted;

BE IT ORDAINED by the governing body of the City of Walhalla in Council duly assembled, as follows:

ARTICLE I – Adoption of Budget

SECTION 1. That the budget document entitled: “City of Walhalla: Budget for Fiscal Year July 1, 2025 – June 30, 2026” is hereby adopted and incorporated herein by reference, Exhibit A;

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

1.2. The millage rate for FY 2025-2026 includes a 2% increase from FY 2024-2025 to ninety-one (91) mills on assessed value of all real estate and personal property owned and used in the City of Walhalla, except that which is exempt pursuant to South Carolina law, is levied and shall be paid to the City Treasury improvements, and current expenses of the City;

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

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

~~**1.5.** All enterprise funds will be self-supporting. The City will establish all user charges fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The City will review these fees and charges annually in the budget process and target rates that meet the cost to provide the service;~~

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

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

1.7. That a 2% hospitality tax will be collected for the period of July 1, 2025, through June 30, 2026 and will be used for the sole purpose of promoting tourism and/or tourism related activities;

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

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

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

1.11. Funds sufficient to cover all fiscal year ending June 30, 2026 budget items encumbered but unpaid at the close of fiscal year ending June 30, 2026 shall be carried forward from the fiscal year ending June 30, 2027 budget to the succeeding budget to meet such lawful obligations of the City of Walhalla;

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

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

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

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

Section 2. Authorization.

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

Section 3. Severability.

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

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

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

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

DONE AND RATIFIED in Council Duly assembled this _____ Day of _____ 2025.

Tim Hall, Mayor

(seal)

ATTEST:

Celia Boyd Myers, City Administrator

Introduced By: Mr. Kenny Johns

First Reading: May 20, 2025

Public Hearing,
Second Reading
And Adoption:



City of Walhalla
Fiscal Year 2025-2026
Annual Budget

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FY 2025-2026 OVERVIEW

REVENUES

General Fund	\$6,375,750
Enterprise Fund	\$5,900,000
Special Revenue Fund	\$18,792,029
<i>Hospitality Fund</i>	<i>\$700,000</i>
<i>Community Center</i>	<i>\$4,950,000</i>
<i>Police Station</i>	<i>\$3,750,000</i>
<i>American Rescue Plan</i>	<i>\$392,029</i>
<i>SCIIP Water and Sewer Project</i>	<i>\$9,000,000</i>
Total Revenues	\$31,067,779

EXPENDITURES

General Fund	\$6,375,750
<i>Administration</i>	<i>\$678,420</i>
<i>Police</i>	<i>\$1,403,381</i>
<i>Sanitation</i>	<i>\$802,800</i>
<i>Streets and Facilities</i>	<i>\$1,326,650</i>
<i>Fire</i>	<i>\$1,129,350</i>
<i>Parks and Recreation</i>	<i>\$560,522</i>
<i>Court</i>	<i>\$86,651</i>
<i>Depot</i>	<i>\$9,000</i>
<i>Pool</i>	<i>\$9,000</i>
<i>Stumphouse Mountain Park</i>	<i>\$99,976</i>
<i>Retiree Healthcare</i>	<i>\$20,000</i>
<i>Capital Improvement</i>	<i>\$250,000</i>
Enterprise Fund	\$5,900,000
<i>Water Crew</i>	<i>\$2,998,347</i>
<i>Water Billing</i>	<i>\$351,457</i>
<i>Water Plant</i>	<i>\$2,359,141</i>
<i>Sewer</i>	<i>\$191,055</i>
Special Revenue Fund	\$18,792,029
<i>Community Center</i>	<i>\$4,950,000</i>
<i>Police Station</i>	<i>\$3,750,000</i>
<i>American Rescue Plan</i>	<i>\$392,029</i>
<i>Hospitality</i>	<i>\$700,000</i>
<i>SCIIP Water and Sewer Project</i>	<i>\$9,000,000</i>
Total Expenditures	\$31,067,779

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 25-26 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.

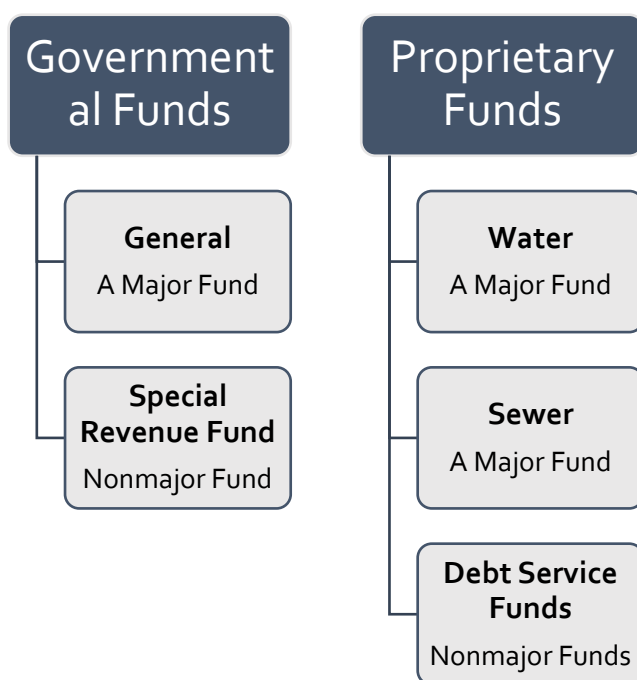
The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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, Fiscal Year 2025-2026

Revenue	Projected
Tax Income	\$1,662,600
Accommodations	\$117,150
Utility/Franchise Revenues	\$309,000
Permit Fees	\$10,000
Sanitation Revenues	\$1,000,000
Recreation Revenues	\$146,900
Park Revenues	\$155,750
Fines and Fees	\$72,000
Local Disbursement Option	\$3,000
Miscellaneous/Sale of Capital	\$499,350
C-Fund Appropriation	\$750,000
Grants	\$350,000
Transfers	\$1,300,000
Total General Funds	\$6,375,750
Water Sales/Tap Fees	\$5,365,000
Telecommunications	\$35,000
Grants	\$250,000
Sewer Fees	\$250,000
Total Enterprise Funds	\$5,900,000
Community Center	\$4,950,000
Police Station	\$3,750,000
Hospitality Fund	\$700,000
American Rescue Plan	\$392,029
SCIIP Project (Water and Sewer)	\$9,000,000
Total Special Revenue Funds	\$18,792,029

Exhibit 2: Detailed Budgeted Revenues for FY 2025-2026

General Fund	FY 22-23 Actual Revenues	FY 23-24 Actual Revenues	FY 24-25 Budgeted Revenues	FY 25-26 Projected Revenues
Property Taxes - Current	\$ 624,844.08	\$ 651,026.68	\$ 700,000.00	\$ 764,000.00
Property Taxes - Delinquent	\$ 30,464.28	\$ 39,681.95	\$ 30,000.00	\$ 30,000.00
Homestead Exemption Refund	\$ 57,147.72	\$ 56,182.56	\$ 55,000.00	\$ 65,000.00
Merchant's Inventory Refund	\$ 9,040.96	\$ 9,040.96	\$ 9,000.00	\$ 8,600.00
Vehicle Property Tax	\$ 154,156.81	\$ 144,311.69	\$ 140,000.00	\$ 170,000.00
Broker's Premium	\$ 11,271.39	\$ 3,315.00	\$ 10,000.00	\$ -
Business License	\$ 547,950.59	\$ 655,585.18	\$ 550,000.00	\$ 625,000.00
Total Tax Income	\$ 1,434,875.83	\$ 1,559,144.02	\$ 1,494,000.00	\$ 1,662,600.00
Accommodations Tax Rebate	\$ 10,297.98	\$ 8,687.06	\$ 10,000.00	\$ 10,000.00
SC Tax Rebates	\$ 95,430.64	\$ 101,432.12	\$ 100,000.00	\$ 102,000.00
TNC Account	\$ 59.14	\$ 125.00	\$ -	\$ 150.00
Accommodations Tax	\$ 5,138.83	\$ 6,156.88	\$ 5,000.00	\$ 5,000.00
Total Accommodations	\$ 110,926.59	\$ 116,401.06	\$ 115,000.00	\$ 117,150.00
Oconee Fire Contract	\$ 300,000.00	\$ 550,000.00	\$ 550,000.00	\$ -
Blue Ridge Electric	\$ 4,588.74	\$ 4,676.26	\$ 4,500.00	\$ 5,000.00
Duke Power	\$ 188,881.83	\$ 209,881.88	\$ 200,000.00	\$ 225,000.00
Fort Hill Natural Gas	\$ 58,995.72	\$ 52,059.65	\$ 65,000.00	\$ 60,000.00
SC Housing Authority	\$ 8,132.19	\$ 8,199.27	\$ 8,000.00	\$ 10,000.00
Bellsouth and AT&T Franchise	\$ 2,854.22	\$ 1,733.20	\$ 3,000.00	\$ 3,000.00
Northland Cable TV Franchise	\$ 5,479.68	\$ 4,092.29	\$ 5,000.00	\$ 6,000.00
Total Utility Revenue	\$ 268,932.38	\$ 280,642.55	\$ 285,500.00	\$ 309,000.00
Building Permits	\$ -	\$ 15,749.20	\$ 5,000.00	\$ 5,000.00
Zoning Permits	\$ 5,821.00	\$ 17,111.48	\$ 10,000.00	\$ 5,000.00
Total Permit Revenue	\$ 5,821.00	\$ 32,860.68	\$ 15,000.00	\$ 10,000.00
Inside City Sanitation	\$ 489,575.50	\$ 528,571.00	\$ 515,000.00	\$ 550,000.00
Recycling Revenue	\$ -	\$ -	\$ -	\$ -
Outside City Sanitation	\$ 347,623.90	\$ 377,096.00	\$ 360,000.00	\$ 450,000.00
Total Sanitation Revenue	\$ 837,199.40	\$ 905,667.00	\$ 875,000.00	\$ 1,000,000.00
Out of City Fees	\$ 27,960.80	\$ 25,325.00	\$ 30,000.00	\$ 20,000.00
Sponsorships	\$ 3,156.00	\$ 9,096.30	\$ 25,000.00	\$ 25,000.00
Oconee County Rec Donations	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Uniforms	\$ 31,571.95	\$ 32,908.90	\$ 50,000.00	\$ 35,000.00
Insurance Participants	\$ 560.00	\$ 30.00	\$ 100.00	\$ 150.00
In City Rec Fees	\$ 3,090.00	\$ 4,505.00	\$ 3,000.00	\$ 3,000.00
Tennis-Gym-Ball Rental	\$ -	\$ 245.00	\$ 250.00	\$ 250.00
Sponsorship Banners	\$ -	\$ -	\$ -	\$ 2,000.00
Fund Raisers Income	\$ -	\$ -	\$ -	\$ 10,000.00
Tournament Admissions	\$ -	\$ -	\$ -	\$ 1,500.00
Total Rec Fees	\$ 116,338.75	\$ 122,110.20	\$ 158,350.00	\$ 146,900.00

Tunnel Gate	\$ 78,875.25	\$ 111,668.63	\$ 150,000.00	\$ 100,000.00
Tunnel Shelter Rental	\$ 250.00	\$ 800.00	\$ 500.00	\$ 500.00
Stumphouse Park License	\$ -	\$ -	\$ 15,000.00	\$ 5,000.00
Depot Rental	\$ 35,364.00	\$ 33,784.00	\$ 25,000.00	\$ 25,000.00
Old St Johns	\$ 400.00	\$ 200.00	\$ 250.00	\$ 250.00
Special Event Fees	\$ -	\$ -	\$ -	\$ 25,000.00
Total Park Revenue	\$ 114,889.25	\$ 146,452.63	\$ 190,750.00	\$ 155,750.00
Traffic Fines	\$ 51,843.85	\$ 83,665.49	\$ 80,000.00	\$ 70,000.00
Fine Assessments	\$ 2,006.96	\$ (0.33)	\$ -	\$ -
Restitution	\$ 5,436.00	\$ 5,437.50	\$ -	\$ -
SC Collection Cost (3%)	\$ 698.31	\$ 1,636.83	\$ 500.00	\$ 2,000.00
SRO Walhalla High & Middle	\$ 74,990.84	\$ -	\$ -	\$ -
Total Fines & Fees	\$ 134,975.96	\$ 90,739.49	\$ 80,500.00	\$ 72,000.00
Local Option Disbursement	\$ (3,000.00)	\$ 3,150.00	\$ 3,000.00	\$ 3,000.00
Emergency Service Recovery	\$ 3,564.75	\$ 245.00	\$ 3,500.00	\$ -
Sale of Capital Assets	\$ -	\$ -	\$ 618,000.00	\$ 200,000.00
Total Miscellaneous Income	\$ 3,564.75	\$ 3,500.00	\$ 621,500.00	\$ 200,000.00
Property Rental	\$ 1,500.00	\$ 1,500.00	\$ 4,200.00	\$ 4,200.00
Miscellaneous Income	\$ 1,187,285.72	\$ 76,943.73	\$ 3,000.00	\$ 285,000.00
Copy/Report Fees	\$ 137.00	\$ 162.00	\$ 100.00	\$ 150.00
Bond/Capital Lease Proceed	\$ -	\$ 350,000.28	\$ -	\$ -
Salary Reimbursements	\$ 3,802.50	\$ 8,832.50	\$ -	\$ 10,000.00
Total Miscellaneous Income	\$ 192,725.22	\$ 437,438.51	\$ 7,300.00	\$ 299,350.00
Grants	\$ 34,507.75	\$ 44,096.20	\$ 350,000.00	\$ 350,000.00
C-Funds	\$ -	\$ -	\$ 400,000.00	\$ 750,000.00
Transfer from Enterprise Fund	\$ -	\$ 937,000.00	\$ 550,000.00	\$ 550,000.00
Transfer from HTAX			\$ 307,000.00	\$ 500,000.00
Transfer from Savings/CD	\$ -	\$ -	\$ -	\$ 250,000.00
Total Transfers	\$ -	\$ 937,000.00	\$ 857,000.00	\$ 1,300,000.00
Total General Fund Revenues	\$ 4,551,756.88	\$ 5,229,202.34	\$ 6,002,900.00	\$ 6,375,750.00

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

Exhibit 3: Budgeted Revenue, All Sources

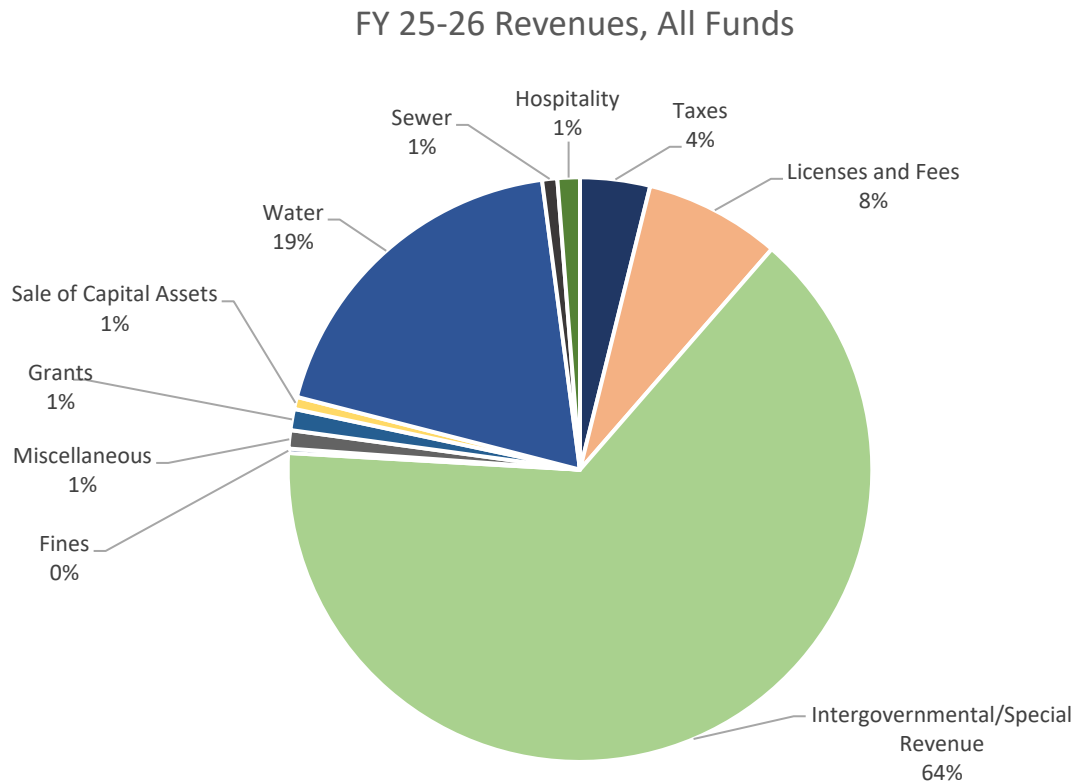


Exhibit 4: General Fund Revenues, By Type

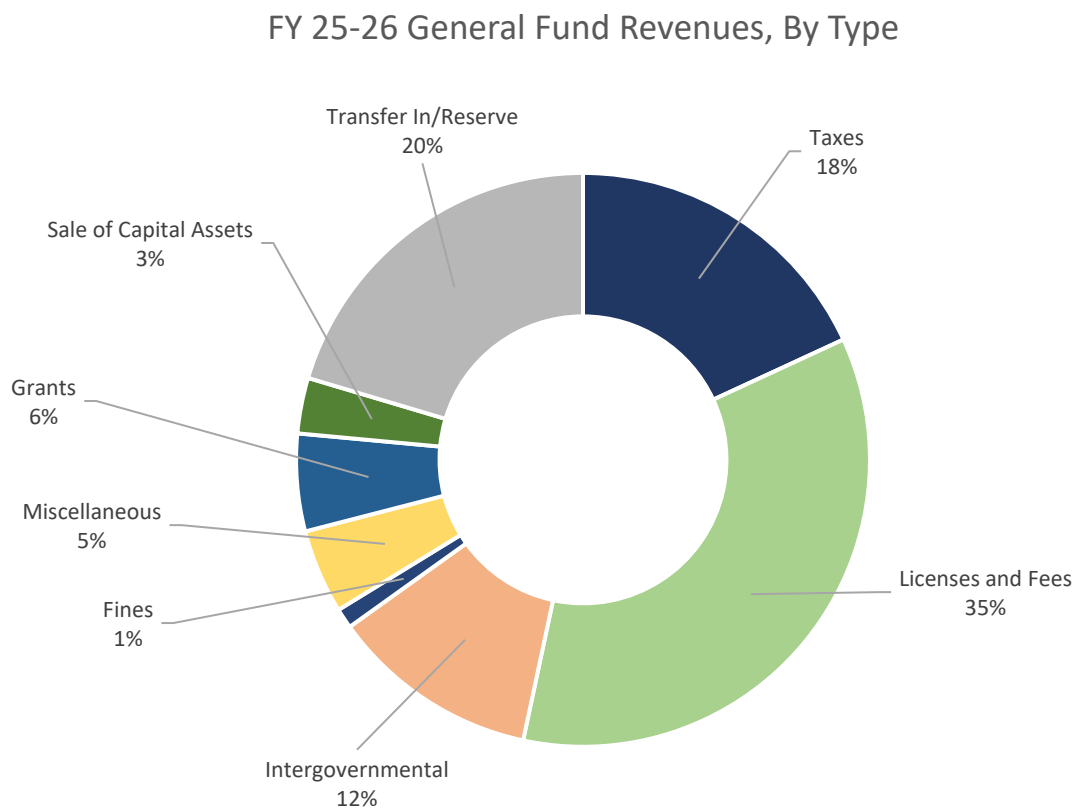
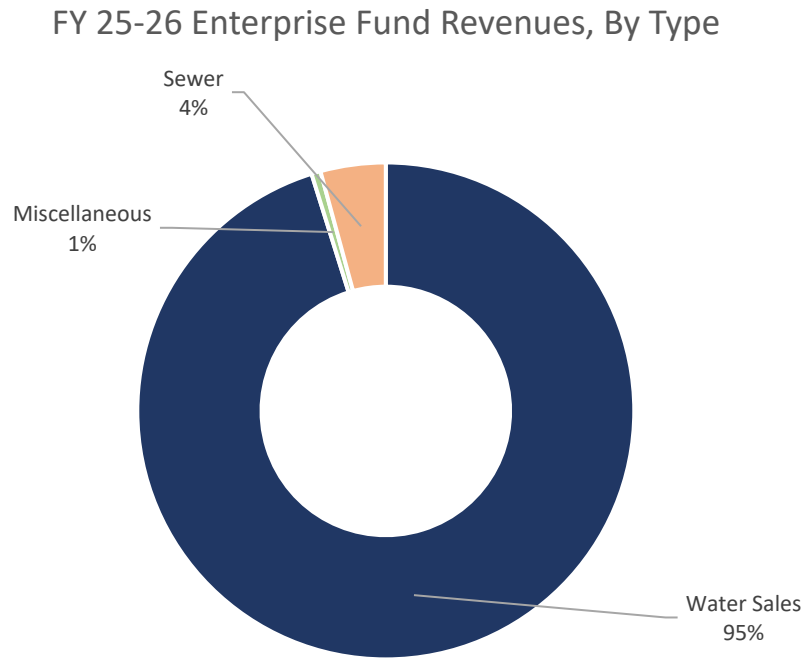
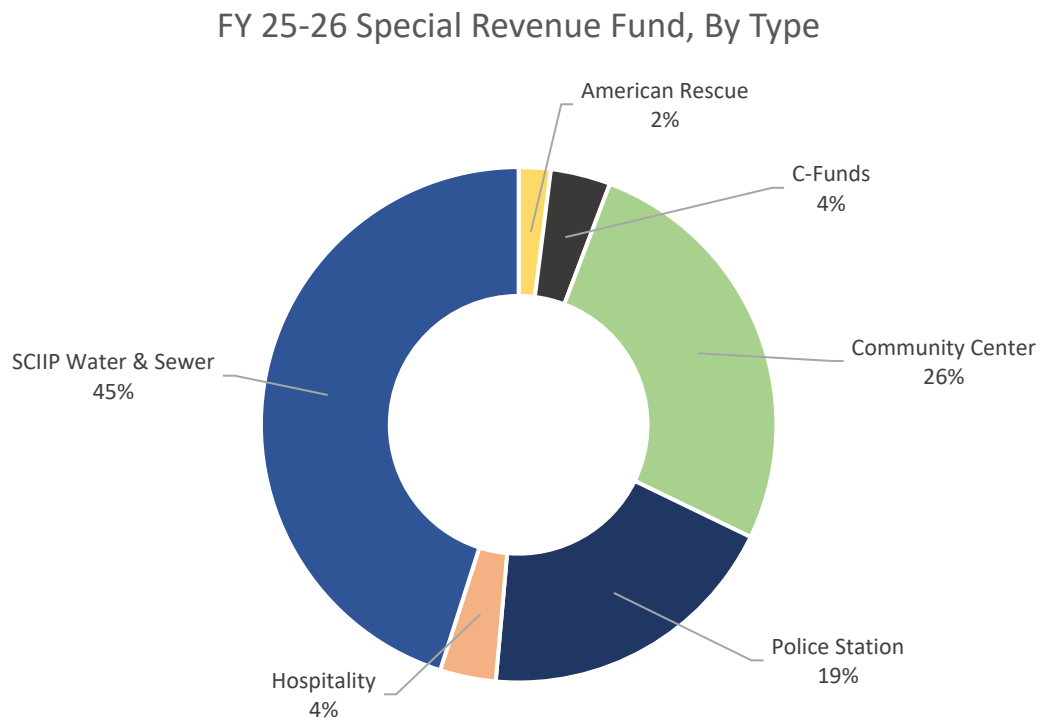
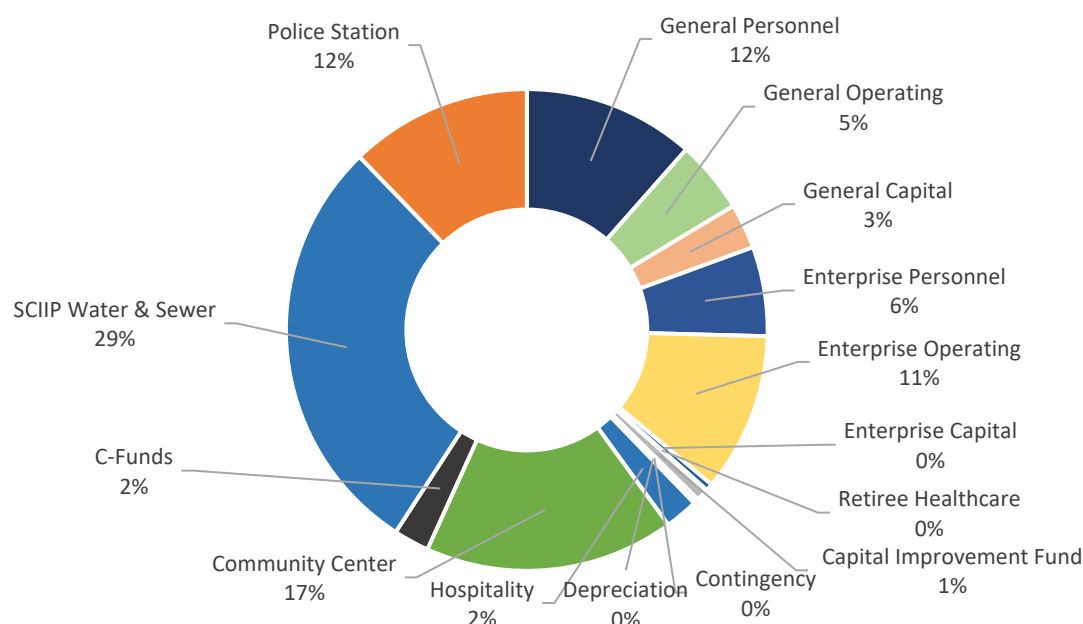


Exhibit 5: Enterprise Fund Revenues, By Type**Exhibit 6: Special Revenue Funds, By Type**

Budget Expenditures

Exhibit 7: Budgeted Expenditures, By Type

FY 25-26 Budgeted Expenditures, By Type



Capital and Debt

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

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

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

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

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

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

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

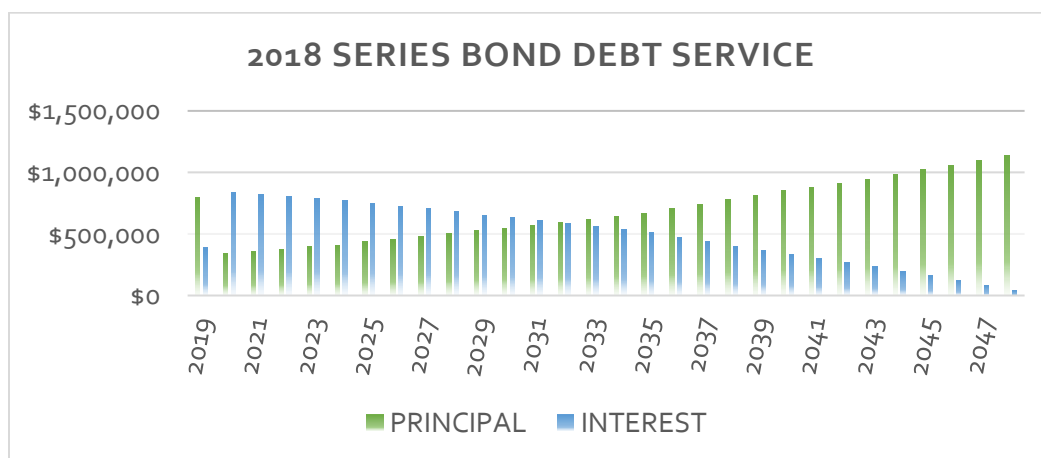
Debt Management

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

2018 Series Water and Sewer System Revenue Bond

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

Exhibit 8: 2018 Series Bond Debt Service



Lease Purchases

The City of Walhalla currently has over \$1,500,000 in short term debt for various vehicles and equipment. The City is near the scheduled completion of one lease purchase, in the amount of +/- \$80,000, leaving over \$1,400,000 in short-term debt. The remaining debt relates to sanitation equipment and will be funded through sanitation revenues, a fire engine and track hoe for the water plant and crew.

Exhibit 9: Current Lease Purchases, 2025

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

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GENERAL FUND

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

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

Ad Valorem Tax (\$1,037,600) – Frequently called property/vehicle tax or millage rate, this is a primary source of revenue for the General Fund. All taxable properties within the City limits are subject to this tax.

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

Business License (\$625,000) – Fee charged to all businesses who operate within the City limits of Walhalla. Fees are based on the type of business plus the previous year's gross income.

Payment from Enterprise Fund (\$550,000) – A payment from the Enterprise Fund to the General Fund for administration, finance, human resources, facility maintenance, fleet management and other shared services.

Transfer from Hospitality Tax Fund (\$500,000) – A transfer from the Hospitality Tax Fund (HTAX) to the General Fund for recreational programming, park operations, event overtime expenses and other expenditures related to tourism.

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

Franchise Fees (\$309,000) – Fees collected from private utility providers doing business in Walhalla, including electricity and cable companies. Projections are generally based on trend and publicly available data.

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

ADMINISTRATION

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

Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$205,727.48	\$182,080.00	\$ 370,000.00	\$ 300,470.00	(18.79%)
Materials & Supplies	\$3,428.79	5,750.00	4,400.00	4,050.00	(7.95%)
Other Services	\$406,895.05	218,326.00	180,250.00	373,900.00	107.43%
Capital	-	-	-	-	-
Total	\$616,051.32	\$406,156.00	\$ 554,650.00	\$ 678,420.00	22.3%

Notable Changes from the FY24-25 Budget

Personnel

Administrative Assistant/Deputy City Clerk is responsible for business license, HTAX, ATAX, permit payments, City Council packets, etc. This change removes business license, HTAX and ATAX responsibilities from the billing staff, thereby reducing their workload. This position also trains to serve as back-up to the Finance Director, including payroll, accounts receivable and accounts payable. The FY 23 audit recommended a dedicated person to monitor compliance of business license, ATAX and HTAX.

Operating

Increase in select line items, allocating all General Fund tort, property and vehicle insurance.

Joint lease purchase payment for capital benefiting sanitation, streets, water and sewer included in the Administration budget.

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

Accounting Code		FY 2024 Approved	FY 2025 Approved	FY 2026 Request	FY 2026 Recommended	FY 2026 Adopted
010-510-50100-50100	Salaries Wages	130,449.00	249,000.00	220,000.00	212,000.00	
010-510-50100-50101	Contract Labor		20,000.00	20,000.00	-	
010-510-50100-50103	Retirement	24,211.00	46,100.00	40,000.00	39,000.00	
010-510-50100-50104	FICA	9,979.00	19,000.00	16,500.00	16,000.00	
010-510-50100-50105	Workers Comp.	1,887.00	1,500.00	1,400.00	1,400.00	
010-510-50100-50106	Health Insurance	14,804.00	33,500.00	31,600.00	31,245.00	
010-510-50100-50107	Christmas Bonus	750.00	900.00	850.00	825.00	
Personnel Services	Personnel Services Total	182,080.00	370,000.00	330,350.00	300,470.00	
<u>Materials & Supplies</u>	<u>Materials & Supplies</u>					
010-510-50300-50210	Office Supplies	2,000.00	2,000.00	2,500.00	2,000.00	
010-510-50300-50211	Postage	250.00	50.00	50.00	50.00	
010-510-50300-50219	Gas & Oil	1,000.00	1,000.00	1,000.00	1,000.00	
010-510-50300-50231	Materials and Supplies	2,500.00	1,300.00	1,500.00	1,000.00	
010-510-50300-50271	Health Supplies		50.00	-	-	
Materials & Supplies	Materials & Supplies Total	5,750.00	4,400.00	5,050.00	4,050.00	
<u>Other Services</u>	<u>Other Services</u>					
010-510-50400-50172	Surety Bonds	785.00	1,500.00	1,250.00	1,250.00	
010-510-50400-50244	Janitorial Services & Supplies	400.00	100.00	150.00	100.00	
010-510-50400-50314	Dues & Licenses	5,000.00	12,000.00	12,000.00	12,000.00	
010-510-50400-50315	Travel	2,500.00	1,000.00	500.00	500.00	
010-510-50400-50316	Training	6,000.00	1,500.00	1,000.00	1,000.00	
010-510-50400-50317	Vehicle Parts & Repairs	500.00	500.00	500.00	300.00	
010-510-50400-50320	Electricity		-	-	-	
010-510-50400-50321	Telephone	1,800.00	1,000.00	1,000.00	500.00	
010-510-50400-50326	Equipment Maintenance	3,091.00	1,000.00	1,000.00	750.00	
010-510-50400-50327	Leases & Service Contracts	114,000.00	25,000.00	60,000.00	60,000.00	
010-510-50400-50328	Building Maintenance		3,500.00	20,000.00	3,500.00	
010-510-50400-50336	Cell Phones	650.00	2,000.00	1,500.00	1,000.00	
010-510-50400-50350	Meals		2,500.00	3,000.00	2,500.00	
010-510-50400-50361	Advertising	700.00	2,500.00	1,000.00	1,000.00	
010-510-50400-50365	Legal Fees	12,000.00	20,000.00	20,000.00	15,000.00	
010-510-50400-50366	Audit Fees	15,000.00	15,000.00	15,000.00	15,000.00	
010-510-50400-50367	Engineering Fees	-	5,000.00	10,000.00	-	
010-510-50400-50xxx	Property Fees	2,200.00	3,500.00	3,500.00	3,500.00	
010-510-50400-50369	Administration Cost		-	-	-	
010-510-50400-50373	Tort/Liability	20,000.00	27,000.00	124,000.00	124,000.00	
010-510-50400-50374	Property Ins.	-	750.00	23,000.00	23,000.00	
010-510-50400-50375	Vehicle Insurance	900.00	1,400.00	57,000.00	57,000.00	
010-510-50400-50376	Computer Services	10,000.00	17,000.00	20,000.00	20,000.00	
010-510-50400-50370	Photocopier		5,000.00	5,000.00	3,500.00	
010-510-50400-50399	Miscellaneous Expenses	9,000.00	15,000.00	10,000.00	5,000.00	
010-510-50400-50388	Special Events		2,500.00	2,500.00	-	
010-510-50400-50936	Tax Notices	1,600.00	1,500.00	1,500.00	750.00	
010-510-50400-50937	Mayor & Council Expense	-	1,750.00	1,750.00	1,750.00	
010-510-50400-50939	Emergency Fund	5,400.00	5,000.00	5,000.00	5,000.00	
010-510-50400-50383	Bank Service Charges	5,000.00	5,000.00	5,000.00	2,000.00	
010-510-50400-50944	Election Expense	1,800.00	750.00	2,000.00	2,000.00	
010-510-50400-50940	Interest Expense		-	-	-	
Other Services	Other Services	218,326.00	180,250.00	420,150.00	373,900.00	
Total Administration	Total Administration	406,156.00	554,650.00	755,550.00	678,420.00	

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 FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 1,163,334.38	\$ 1,279,664.00	\$ 1,308,500.00	\$ 1,219,381.00	(6.81%)
Materials & Supplies	82,228.75	67,000.00	79,725.00	69,950.00	(12.2%)
Other Services	208,337.89	180,270.00	228,900.00	114,050.00	(50.2%)
Capital	5,791.32	-	7,500.00	-	(100%)
Total	\$ 1,459,692.34	\$ 1,526,934.00	\$ 1,624,625.00	\$ 1,403,381.00	(13.6%)

Notable Changes from the FY24-25 Budget

Personnel

Reduction of two positions due to hiring freeze.

Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

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

Account Number	Item	FY 2023 Approved	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
<u>Personnel Services</u>	Personnel Services						
10-520-50100-50100	Salaries Wages	761,091.55	818,458.00	845,000.00	800,000.00	768,000.00	
10-520-50100-50102	Overtime	20,000.00	20,000.00	25,000.00	30,000.00	40,000.00	
10-520-50100-50103	Retirement	145,453.30	172,860.00	178,500.00	177,000.00	162,000.00	
10-520-50100-50104	FICA	58,223.50	62,612.00	65,000.00	64,000.00	58,750.00	
10-520-50100-50105	Workers Comp.	39,062.14	42,149.00	43,500.00	39,000.00	37,500.00	
10-520-50100-50106	Health Insurance	138,450.24	159,485.00	149,000.00	156,500.00	148,631.00	
10-520-50100-50107	Christmas Bonus	2,200.00	2,300.00	2,500.00	2,500.00	4,500.00	
10-520-50100-50113	Outside Event Pay			-			
10-520-50100-50170	Physicals	1,800.00	1,800.00	-			
Personnel Services	Personnel Services Total	1,166,280.73	1,279,664.00	1,308,500.00	1,269,000.00	1,219,381.00	
<u>Materials & Supplies</u>	Materials & Supplies						
10-520-50300-50170	Physicals			1,000.00	900.00	750.00	
10-520-50300-50172	Surety Bonds			-	-	-	
10-520-50300-50196	Polygraph Testing	3,500.00	3,500.00	3,500.00	2,500.00	2,500.00	
10-520-50300-50210	Office Supplies	4,000.00	4,000.00	3,500.00	3,325.00	3,000.00	
10-520-50300-50211	Postage	200.00	200.00	225.00	200.00	200.00	
10-520-50300-50218	Tires (Merged with Vehicle Repairs)	4,000.00	5,000.00	5,000.00	-	-	
10-520-50300-50219	Gas & Oil	35,700.00	45,700.00	60,000.00	56,000.00	56,000.00	
10-520-50300-50231	Materials and Supplies	3,500.00	4,000.00	4,000.00	3,500.00	3,500.00	
10-520-50300-50244	Janitorial Supplies	3,500.00	4,000.00	3,000.00	3,500.00	3,500.00	
10-520-50300-50271	Health Supplies	600.00	600.00	500.00	500.00	500.00	
Materials and Supplies	Materials & Supplies Total	55,000.00	67,000.00	79,725.00	70,425.00	69,950.00	
<u>Other Services</u>	Other Services						
10-520-50400-50314	Dues & Licenses	500.00	2,500.00	2,000.00	2,000.00	2,000.00	
10-520-50400-50315	Travel	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
10-520-50400-50316	Training	6,000.00	6,000.00	5,000.00	5,000.00	5,000.00	
10-520-50400-50317	Vehicle Repairs and Tires	7,000.00	15,000.00	25,000.00	20,000.00	18,000.00	
10-520-50400-50320	Electricity	7,500.00	5,000.00	5,000.00	5,000.00	5,000.00	
10-520-50400-50321	Telephone	3,800.00	3,800.00	3,800.00	3,000.00	3,000.00	
10-520-50400-50325	Natural Gas	600.00	600.00	600.00	600.00	500.00	
10-520-50400-50327	Leases & Services Contracts	25,200.00	25,200.00	38,000.00	38,000.00	38,000.00	
10-520-50400-50328	Building Main.	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
10-520-50400-50336	Cell Phones	3,000.00	8,000.00	8,500.00	8,500.00	8,500.00	
10-520-50400-50337	Radio Main.	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
10-520-50400-50341	Uniforms	8,000.00	8,000.00	7,000.00	7,000.00	7,000.00	
10-520-50400-50342	Police Foundation	-		-	-	-	
10-520-50400-50343	Juvenile Detention	-	1,500.00	1,500.00	750.00	750.00	
10-520-50400-50350	Meals			1,000.00	1,000.00	1,000.00	
10-520-50400-50361	Advertising	2,000.00	2,000.00	2,000.00	1,800.00	1,800.00	
10-520-50400-50373	Tort/Liability	45,000.00	62,000.00	80,000.00	-	-	
10-520-50400-50374	Property Ins.	2,170.00	2,170.00	2,500.00	-	-	
10-520-50400-50375	Vehicle Insurance	12,000.00	12,000.00	16,000.00	-	-	
10-520-50400-50376	Computer Services	13,000.00	10,000.00	15,000.00	8,000.00	8,000.00	
10-520-50400-50377	Canine Unit	3,500.00	4,000.00	4,000.00	4,000.00	4,000.00	
10-520-50400-50380	Penalty			-	-	-	
10-520-50400-50389	Grant Match	2,000.00	4,000.00	4,000.00	3,000.00	3,000.00	
10-520-50400-50401	Purchase Stolen Items/Recovery			500.00	-	-	
Other Services	Other Services Total	149,770.00	180,270.00	228,900.00	116,150.00	114,050.00	
<u>Capital Outlay</u>	Capital Outlay						
010-520-50400-50885	Capital- Equipment			7,500.00	-	-	
Capital	Capital Outlay Total	-	-	7,500.00	-	-	
Total Police	Total Police	1,371,050.73	1,526,934.00	1,624,625.00	1,455,575.00	1,403,381.00	

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 FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 655,604.13	\$ 770,275.00	\$ 454,300.00	\$ 435,200.00	(4.1%)
Materials & Supplies	189,208.97	197,750.00	73,000.00	96,500.00	32.2%
Other Services	251,641.52	145,400.00	228,400.00	271,100.00	18.7%
Capital	52,929.72	50,000.00	-	-	-
Total	<u>\$ 1,149,384.34</u>	<u>\$ 1,163,425</u>	<u>\$ 755,700.00</u>	<u>\$ 802,800.00</u>	<u>6.3%</u>

Notable Changes from the FY24-25 Budget

The Sanitation budget is completely funded by expected sanitation revenues.

Personnel

Reduction of one position due to hiring freeze.

Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

Electric expenses have been increased due to higher rates.

Vehicle repair and maintenance line items were increased for anticipated expenses.

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

Account Number	Item	FY 2023-2024 Approved	FY 2024-2025 Approved	FY 2025-2026 Request	FY 2025-2026 Recommended	FY 2025-2026 Adopted
<u>Personnel Services</u>	<u>Personnel Services</u>					
010-531-50100-50100	Salaries Wages	504,514.00	313,000.00	345,000.00	290,000.00	
010-531-50100-50102	Overtime	15,000.00	10,000.00	10,000.00	10,000.00	
010-531-50100-50103	Retirement	93,638.00	53,000.00	63,000.00	54,000.00	
010-531-50100-50104	FICA	38,595.00	24,000.00	26,000.00	22,500.00	
010-531-50100-50105	Workers Comp.	26,457.00	17,000.00	19,000.00	16,000.00	
010-531-50100-50106	Health Insurance	89,871.00	36,000.00	45,500.00	40,000.00	
010-531-50100-50107	Christmas Bonus	2,200.00	1,000.00	1,400.00	2,700.00	
010-531-50100-50108	Unemployment		-			
010-530-50100-50170	Physicals		300.00			
Personnel Services	Personnel Services	770,275.00	454,300.00	509,900.00	435,200.00	
<u>Materials and Supplies</u>	<u>Materials and Supplies</u>					
010-531-50300-50170	Physicals	300.00	500.00	-	-	
010-531-50300-50210	Office Supplies	1,400.00	500.00	700.00	500.00	
010-531-50300-50211	Postage	50.00	-	-	-	
010-531-50300-50218	Tires (Merged with Vehicle Repairs)	33,000.00	-	-	-	
010-531-50300-50219	Gas & Oil	137,000.00	50,000.00	90,000.00	70,000.00	
010-531-50300-50231	Materials and Supplies	10,000.00	20,000.00	20,000.00	20,000.00	
010-531-50300-50232	Tools	8,000.00	1,000.00	10,000.00	4,000.00	
010-531-50300-50234	Gravel & Stone	3,000.00	500.00	1,500.00	1,500.00	
010-531-50300-50235	Asphalt	3,000.00	-	-	-	
010-531-50300-50271	Health Supplies	2,000.00	500.00	800.00	500.00	
Materials and Supplies	Materials and Supplies	197,750.00	73,000.00	123,000.00	96,500.00	
<u>Other Services</u>	<u>Other Services</u>					
010-531-50400-50244	Janitorial Supplies	1,500.00	250.00	250.00	250.00	
010-531-50400-50314	Dues & Licenses	500.00	500.00	500.00	500.00	
010-531-50400-50315	Travel	2,200.00	1,000.00	1,300.00	1,300.00	
010-531-50400-50316	Training	1,200.00	500.00	1,000.00	1,000.00	
010-531-50400-50317	Vehicle Repairs and Tires	40,000.00	40,000.00	85,000.00	75,000.00	
010-531-50400-50320	Electricity	1,500.00	1,000.00	6,500.00	6,500.00	
010-531-50400-50321	Telephone	1,500.00	1,500.00	1,500.00	1,000.00	
010-531-50400-50322	Traffic Signals -Electricity	4,000.00	-	-	-	
010-531-50400-50325	Natural Gas	3,000.00	3,000.00	3,500.00	3,000.00	
010-531-50400-50326	Equipment Main.	16,000.00	15,000.00	54,900.00	40,000.00	
010-531-50400-50327	Leases & Contracts	-	117,000.00	117,000.00	117,000.00	
010-531-50400-50328	Building Main.	10,000.00	5,000.00	10,000.00	5,000.00	
010-531-50400-50329	Grounds Main	10,000.00	2,500.00	2,500.00	2,500.00	
010-531-50400-50330	Recycling	200.00	200.00	4,800.00	3,800.00	
010-531-50400-50336	Cell Phones	1,200.00	1,000.00	1,200.00	1,000.00	
010-531-50400-50337	Radio Main.	2,000.00	1,000.00	500.00	500.00	
010-531-50400-50341	Uniforms	10,000.00	5,000.00	8,000.00	6,000.00	
010-531-50400-50350	Meals		450.00	250.00	250.00	
010-531-50400-50361	Advertising	1,300.00	-	500.00	500.00	
010-531-50400-50373	Tort/Liability	4,800.00	1,500.00		-	
010-531-50400-50374	Property Ins.	1,500.00	1,000.00		-	
010-531-50400-50375	Vehicle Insurance	20,000.00	19,000.00		-	
010-531-50400-50376	Computer Services	4,000.00	8,000.00	3,000.00	2,000.00	
010-531-50400-50380	Penalty		-	-	-	
010-531-50400-50389	Grant Match	4,000.00	4,000.00	4,000.00	4,000.00	
010-531-50400-50399	Miscellaneous Expense		-	-	-	
010-531-50400-50410	Electricity	5,000.00	-	-	-	
010-531-50400-50881	Building & Fixed Assets		-	-	-	
010-531-50400-50882	Furniture & Fixtures		-	-	-	
Other Services	Other Services	145,400.00	228,400.00	306,200.00	271,100.00	
<u>Capital Outlay</u>	<u>Capital Outlay</u>					
010-531-50500-50884	Capital-Vehicle		-		-	
010-531-50500-50885	Capital-Equipment	50,000.00	-			
010-531-50500-50886	Capital-Miscellaneous		-			
Capital	Capital	50,000.00	-	-	-	
Total Sanitation/Solid Waste	Total Sanitation/Solid Waste	1,163,425.00	755,700.00	939,100.00	802,800.00	

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 FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	-	-	\$ 522,750.00	\$ 395,000.00	(24.4%)
Materials & Supplies	-	-	55,000.00	48,250.00	(12.3%)
Other Services	-	-	120,500.00	133,400.00	10.7%
Capital	-	-	40,750.00	750,000.00	1,740.0%
Total	-	-	\$ 738,500.00	\$ 1,326,650.00	79.6%

Notable Changes from the FY24-25 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

Reduction of two positions due to hiring freeze.

Operating

Electric expenses have been increased due to higher rates.

Allocation of tort, property and vehicle insurance to the Administration Department.

Capital expenses include the expenditure associated with paving work as part of C-Funds.

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

Account Number	Item	FY 2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
<u>Personnel Services</u>	<u>Personnel Services</u>					
010-531-50100-50100	Salaries Wages		346,000.00	325,000.00	257,000.00	
010-531-50100-50102	Overtime		5,000.00	2,000.00	2,000.00	
010-531-50100-50103	Retirement		64,000.00	60,000.00	48,000.00	
010-531-50100-50104	FICA		26,500.00	25,000.00	20,000.00	
010-531-50100-50105	Workers Comp.		12,000.00	16,000.00	13,500.00	
010-531-50100-50106	Health Insurance		68,000.00	70,000.00	52,000.00	
010-531-50100-50107	Christmas Bonus		1,250.00	1,250.00	2,500.00	
010-531-50100-50108	Unemployment		-			
Personnel Services	Personnel Services	-	522,750.00	343,850.00	395,000.00	
<u>Materials and Supplies</u>	<u>Materials and Supplies</u>					
010-531-50300-50170	Physicals		-	-	-	
010-531-50300-50210	Office Supplies		500.00	250.00	250.00	
010-531-50300-50211	Postage		-	-	-	
010-531-50300-50218	Tires		-	-	-	
010-531-50300-50219	Gas & Oil		30,000.00	30,000.00	30,000.00	
010-531-50300-50231	Materials and Supplies		10,000.00	9,000.00	9,000.00	
010-531-50300-50232	Tools		7,500.00	5,500.00	5,500.00	
010-531-50300-50234	Gravel & Stone		3,000.00	1,500.00	1,500.00	
010-531-50300-50235	Asphalt		3,000.00	1,500.00	1,500.00	
010-531-50300-50271	Health Supplies		1,000.00	500.00	500.00	
Materials and Supplies	Materials and Supplies		55,000.00	48,250.00	48,250.00	
<u>Other Services</u>	<u>Other Services</u>					
010-531-50400-50244	Janitorial Supplies		500.00	250.00	250.00	
010-531-50400-50314	Dues & Licenses		-			
010-531-50400-50315	Travel		1,000.00	1,000.00	1,000.00	
010-531-50400-50316	Training		1,000.00	1,000.00	1,000.00	
010-531-50400-50317	Vehicle Repairs		10,000.00	8,000.00	6,000.00	
010-531-50400-50320	Electricity		-			
010-531-50400-50321	Telephone		1,500.00	1,500.00	1,000.00	
010-531-50400-50322	Traffic Signals -Electricity		4,000.00	6,400.00	6,400.00	
010-531-50400-50325	Natural Gas		-	-	-	
010-531-50400-50326	Equipment Main.		10,000.00	9,000.00	9,000.00	
010-531-50400-50327	Leases & Contracts		-	-	-	
010-531-50400-50328	Building Main.		7,500.00	5,500.00	10,000.00	
010-531-50400-50329	Grounds Main		16,000.00	17,000.00	20,000.00	
010-531-50400-50330	Recycling		-	-	-	
010-531-50400-50336	Cell Phones		1,250.00	1,250.00	1,000.00	
010-531-50400-50337	Radio Main.		-	-	-	
010-531-50400-50341	Uniforms		6,000.00	6,000.00	5,000.00	
010-531-50400-50350	Meals		750.00	1,000.00	250.00	
010-531-50400-50361	Advertising		250.00	250.00	250.00	
010-531-50400-50373	Tort/Liability		5,000.00		-	
010-531-50400-50374	Property Ins.		1,000.00		-	
010-531-50400-50375	Vehicle Insurance		3,000.00		-	
010-531-50400-50376	Computer Services		1,250.00	1,250.00	1,250.00	
010-531-50400-50380	Penalty		-	-	-	
010-531-50400-50389	Grant Match		4,000.00	2,000.00	2,000.00	
010-531-50400-50399	Miscellaneous Expense		-	-	-	
010-531-50400-50410	Electricity		-	-	-	
010-531-50400-50412	Electricity-Christmas Lights		1,000.00	1,000.00	1,000.00	
010-531-50400-50413	Electricity-Street Lights		45,000.00	68,000.00	68,000.00	
010-531-50400-50881	Building & Fixed Assets		-	-	-	
010-531-50400-50882	Furniture & Fixtures		-	-	-	
Other Services	Other Services		120,000.00	130,400.00	133,400.00	
<u>Capital Outlay</u>	<u>Capital Outlay</u>					
010-531-50500-50885	Capital-Equipment		40,750.00			
010-531-50500-50898	C-Funds Paving		400,000.00	750,000.00	750,000.00	
Capital	Capital		440,750.00	750,000.00	750,000.00	
Total Streets & Facilities	Total Streets & Facilities		1,138,500.00	1,272,500.00	1,326,650.00	

FIRE

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

Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 448,872.86	\$ 699,034.00	\$ 796,500.00	\$ 794,750.00	(0.22%)
Materials & Supplies	38,606.20	55,050.00	54,050.00	28,850.00	(46.6%)
Other Services	72,680.27	100,750.00	155,250.00	150,750.00	(2.9%)
Capital	11,000.00	-	250,000.00	200,000.00	(20%)
Total	\$ 571,159.33	\$ 854,834.00	\$ 1,250,800.00	\$1,129,350.00	(9.7%)

Notable Changes from the FY24-25 Budget

Beginning July 1, 2025, Oconee County will be responsible for the unincorporated Walhalla Fire District, with Walhalla Fire continuing to provide mutual aid, as needed.

Two full-time fighters are partially funded through an appropriation by Oconee County of \$70,000 with a \$30,000 match from the City, located in the salaries line item for the FY25-26.

Personnel

All full-time positions remain. The one part-time position to assist with office and grant management has become a full-time position with the added duties of code enforcement.

Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

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

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

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
<u>Personnel Services</u>	<u>Personnel Services</u>					
010-540-50100-50100	Salaries Wages	453,400.00	530,000.00	546,000.00	530,000.00	
010-540-50100-50102	Overtime	15,000.00	8,500.00	10,000.00	10,000.00	
010-540-50100-50103	Retirement	95,069.00	110,500.00	113,000.00	110,000.00	
010-540-50100-50104	FICA	34,685.00	40,500.00	41,750.00	40,750.00	
010-540-50100-50105	Workers Comp.	18,363.00	20,500.00	21,000.00	20,500.00	
010-540-50100-50106	Health Insurance	81,017.00	84,000.00	79,250.00	80,000.00	
010-540-50100-50107	Christmas Bonus	1,500.00	1,500.00	1,750.00	3,500.00	
010-540-50100-50108	Unemployment					
010-540-50100-50100	Physicals		1,000.00			
Personal Services	Personal Services	699,034.00	796,500.00	812,750.00	794,750.00	
<u>Materials and Supplies</u>	<u>Materials and Supplies</u>					
010-540-50300-50110	Volunteer Fireman	8,000.00	10,000.00	10,000.00		
010-540-50300-50210	Office Supplies	5,000.00	2,000.00	3,000.00	1,500.00	
010-540-50300-50211	Postage	50.00	50.00	50.00	50.00	
010-540-50300-50218	Tires (Merged with Vehicle Repairs)	6,000.00	-	-	-	
010-540-50300-50219	Gas & Oil	20,000.00	26,000.00	26,000.00	13,000.00	
010-540-50300-50231	Materials and Supplies	1,000.00	1,000.00	1,000.00	500.00	
010-540-50300-50244	Janitorial Supplies	3,000.00	3,000.00	5,000.00	1,800.00	
010-540-50300-50271	Health Supplies & Resources	12,000.00	12,000.00	18,000.00	12,000.00	
Materials & Supplies	Materials & Supplies	55,050.00	54,050.00	63,050.00	28,850.00	
<u>Other Services</u>	<u>Other Services</u>					
010-540-50400-50314	Dues & Licenses	8,000.00	11,400.00	12,000.00	12,000.00	
010-540-50400-50315	Travel	3,000.00	5,000.00	5,000.00	1,500.00	
010-540-50400-50316	Training	7,500.00	7,500.00	7,500.00	3,000.00	
010-540-50400-50317	Vehicle Repairs and Tires	10,000.00	22,000.00	25,000.00	18,000.00	
010-540-50400-50318	Fire Prevention	3,000.00	3,000.00	3,000.00	2,000.00	
010-540-50400-50320	Electricity	7,000.00	10,000.00	10,000.00	10,000.00	
010-540-50400-50321	Telephone	1,500.00	1,500.00	1,500.00	2,000.00	
010-540-50400-50325	Natural Gas	1,000.00	1,000.00	1,000.00	2,000.00	
010-540-50400-50326	Equipment Main.	10,000.00	20,000.00	25,000.00	15,000.00	
010-540-50400-50327	Leases & Contracts	-	-	-	-	
010-540-50400-50328	Building Main.	8,000.00	15,000.00	15,000.00	5,000.00	
010-540-50400-50329	Grounds Main	350.00	350.00	250.00	250.00	
010-540-50400-50336	Cell Phones	3,100.00	4,000.00	5,000.00	5,000.00	
010-540-50400-50337	Radio Main.	8,000.00	10,000.00	15,000.00	8,000.00	
010-540-50400-50341	Uniforms	8,500.00	10,000.00	15,000.00	10,000.00	
010-540-50400-50350	Meals		2,000.00	3,000.00	1,500.00	
010-540-50400-50361	Advertising	300.00	500.00	500.00	500.00	
010-540-50400-50373	Tort/Liability	5,000.00	7,500.00	7,500.00		
010-540-50400-50374	Property Ins.	2,500.00	3,200.00	3,200.00		
010-540-50400-50375	Vehicle Insurance	9,000.00	10,300.00	10,300.00		
010-540-50400-50380	Penalty			-	-	
010-540-50400-50376	Computer Services			-	-	
010-540-50400-50370	Copier Lease/Charges		1,000.00	-	-	
010-540-50400-50389	Grant Match	5,000.00	10,000.00	15,000.00	10,000.00	
010-540-50400-50946	Emergency Recovery			-	-	
Other Services	Other Services	100,750.00	155,250.00	179,750.00	105,750.00	
<u>Capital Outlay</u>	<u>Capital Outlay</u>					
010-540-50500-50884	Capital-Vehicle		200,000.00		200,000.00	
010-540-50500-50884	Capital-Equipment		50,000.00	30,000.00		
010-540-50500-50884	Capital-Miscellaneous			25,000.00		
010-540-50500-50884	Capital- Facility			26,000.00		
Capital	Capital	-	250,000.00	81,000.00	200,000.00	
Total Fire	Total Fire	854,834.00	1,255,800.00	1,136,550.00	1,129,350.00	

PARKS, RECREATION & TOURISM

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

Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 166,568.83	\$ 262,448.00	\$ 354,000.00	\$ 319,422.00	(9.8%)
Materials & Supplies	3,952.56	8,750.00	6,250.00	6,250.00	-
Other Services	99,996.84	221,035.00	190,050.00	234,850.00	23.6%
Capital	22,000.00	-	30,000.00	-	(100.0%)
Total	<u>\$ 292,518.23</u>	<u>\$ 492,233.00</u>	<u>\$ 580,300.00</u>	<u>\$ 560,522.00</u>	<u>(3.4%)</u>

Notable Changes from the FY24-25 Budget

The FY 25-26 expenditures are fully funded by the projected Park and Recreation revenues, sponsorships/donations and HTAX.

Personnel

Reduction of two full-time and one part-time positions due to hiring freeze.

Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

Game official and electricity line items were adjusted to reflect the increase in expenses.

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

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
010-550-50100-50100	Salaries Wages	195,800.00	260,000.00	284,500.00	232,922.00	
010-550-50100-50102	Overtime	2,500.00	1,000.00	1,000.00	1,000.00	
010-550-50100-50103	Retirement	25,918.00	40,500.00	48,500.00	39,500.00	
010-550-50100-50104	FICA	14,979.00	20,500.00	22,000.00	18,250.00	
010-550-50100-50105	Workers Comp.	4,445.00	6,000.00	7,550.00	5,500.00	
010-550-50100-50106	Health Insurance	17,606.00	25,000.00	27,000.00	20,500.00	
010-550-50100-50107	Christmas Bonus	1,200.00	1,000.00	1,500.00	1,750.00	
010-550-50100-50108	Unemployment		-			
Personnel Services	Personnel Services	262,448.00	354,000.00	392,050.00	319,422.00	
Materials and Supplies	Materials and Supplies					
010-550-50300-50210	Office Supplies	400.00	250.00	1,200.00	250.00	
010-550-50300-50211	Postage	50.00	-	-	-	
010-550-50300-50218	Tires (Merged with Vehicle Repairs)	800.00	-	-	-	
010-550-50300-50219	Gas & Oil	4,500.00	4,000.00	4,000.00	4,000.00	
010-550-50300-50231	Materials and Supplies	1,500.00	2,000.00	3,500.00	2,000.00	
010-550-50300-50234	Gravel & Stone	1,000.00	-	-	-	
010-550-50300-50248	Credit Card Service Charges	300.00	-	-	-	
010-550-50300-50271	Health Supplies	200.00	-	-		
Material and Supplies	Material and Supplies	8,750.00	6,250.00	8,700.00	6,250.00	
Other Services	Other Services					
010-550-50400-50172	Surety Bonds	135.00	150.00	-	150.00	
010-550-50400-50244	Janitorial Services & Supplies	1,200.00	750.00	1,000.00	500.00	
010-550-50400-50314	Dues & Licenses	3,500.00	2,000.00	3,500.00	3,000.00	
010-550-50400-50315	Travel	6,000.00	1,000.00	4,500.00	1,000.00	
010-550-50400-50316	Training	500.00	500.00	4,500.00	1,000.00	
010-550-50400-50317	Vehicle Repairs and Tires	500.00	500.00	1,000.00	500.00	
010-550-50400-50320	Electricity		-	-	-	
010-550-50400-50321	Telephone	900.00	1,000.00	2,000.00	1,750.00	
010-550-50400-50325	Natural Gas	4,500.00	2,500.00	3,000.00	5,000.00	
010-550-50400-50326	Equipment Main.	1,500.00	1,000.00	2,000.00	1,000.00	
010-550-50400-50327	Lease and Service Contracts	-	2,500.00	7,000.00	7,000.00	
010-550-50400-50328	Building Main.	4,000.00	2,000.00	9,500.00	4,000.00	
010-550-50400-50329	Grounds Main	10,000.00	5,000.00	20,000.00	8,000.00	
010-550-50400-50336	Cell Phones	700.00	500.00	2,600.00	1,000.00	
010-550-50400-50339	Oconee County Rec. Funds	50,000.00	50,000.00	50,000.00	50,000.00	
010-550-50400-50349	Game Officials	28,000.00	30,000.00	68,000.00	50,000.00	
010-550-50400-50350	Meals		-			
010-550-50400-50352	Senior Citizens		-	1,000.00	-	
010-550-50400-50361	Advertising	200.00	250.00	500.00	250.00	
010-550-50400-50362	Sponsor Banner	400.00	1,000.00	2,000.00	1,000.00	
010-550-50400-50373	Tort/Liability	1,900.00	2,700.00	2,500.00		
010-550-50400-50374	Property Ins.	6,500.00	8,100.00	10,000.00		
010-550-50400-50375	Vehicle Insurance	1,600.00	1,600.00	1,600.00		
010-550-50400-50376	Computer Services	1,000.00	1,000.00	2,500.00	1,000.00	
010-550-50400-50380	Penalty		-	-	-	
010-550-50400-50381	Refund Issued		-			
010-550-50400-50388	Special Events		-	3,000.00	3,000.00	
010-550-50400-50389	Grant		5,000.00	10,000.00	10,000.00	
010-550-50400-50399	Miscellaneous Expense		250.00	250.00	250.00	
010-550-50400-50414	Electricity-Ballfields	17,000.00	18,000.00	20,000.00	18,500.00	
010-550-50400-50415	Electricity-Tennis ct.	1,000.00	750.00	900.00	800.00	
010-550-50400-50416	Electricity- Gym	9,000.00	7,000.00	12,000.00	11,000.00	
010-550-50400-50883	Sports Equipment	30,000.00	10,000.00	15,000.00	12,000.00	
010-550-50400-50887	Uniforms Sports	35,000.00	35,000.00	45,000.00	35,000.00	
010-550-50400-50888	Insurance-Sports	6,000.00	-	2,000.00	150.00	
010-550-50400-50999	Concessions			8,000.00	8,000.00	
Other Services Total	Other Services Total	221,035.00	190,050.00	314,850.00	234,850.00	
Capital Outlay	Capital Outlay					
010-550-50500-50885	Capital - Equipment		30,000.00			
010-550-50500-50945	Chicopee Ballfield	-	-	-	-	
Capital	Capital	-	30,000.00	-	-	
Total Parks & Recreation	Total Parks & Recreation	492,233.00	580,300.00	715,600.00	560,522.00	

COURT

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

Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 68,552.94	\$ 62,788.00	\$ 81,000.00	\$ 78,251.00	(3.4%)
Materials & Supplies	9,979.96	9,700.00	12,000.00	8,400.00	(30.0%)
Other Services	-	-	-	-	-
Capital	-	-	-	-	-
Total	<u>\$ 78,532.90</u>	<u>\$ 72,488.00</u>	<u>\$ 93,000.00</u>	<u>\$ 86,651.00</u>	<u>(6.8%)</u>

Notable Changes from the FY24-25 Budget

Approximately 80% of the budget is funded by projected court (fines and fees) revenue.

Personnel

Reduction of one part-time position for an Associate Judge due to hiring freeze.

Operating

The leases & contracts line item decreased to reflect a prepayment of annual expenses.

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

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
Personnel Services	Personnel Services					
010-558-50100-50100	Salaries Wages	47,200.00	62,000.00	64,000.00	59,000.00	
010-558-50100-50102	Overtime	-	-	-	-	
010-558-50100-50103	Retirement	5,791.00	7,500.00	7,800.00	7,375.00	
010-558-50100-50104	FICA	3,611.00	4,540.00	4,700.00	4,510.00	
010-558-50100-50105	Workers Comp.	267.00	500.00	350.00	335.00	
010-558-50100-50106	Health Insurance	5,869.00	6,360.00	5,950.00	6,831.00	
010-558-50100-50107	Christmas Bonus	50.00	100.00	150.00	200.00	
010-558-50100-50108	Unemployment					
010-558-50100-50169	Jury Pay					
Personnel Services	Personnel Services	62,788.00	81,000.00	82,950.00	78,251.00	
Materials and Supplies	Materials and Supplies					
010-558-50300-50210	Office Supplies	4,500.00	3,000.00	2,000.00	2,000.00	
010-558-50300-50315	Travel	500.00	250.00	500.00	400.00	
010-558-50300-50316	Training	500.00	250.00	500.00	500.00	
010-558-50300-50327	Leases and Contracts	3,700.00	8,000.00	8,000.00	5,000.00	
010-558-50300-50	Restitution Paid	500.00	500.00	500.00	500.00	
Material and Supplies	Material and Supplies	9,700.00	12,000.00	11,500.00	8,400.00	
Total Court	Total Court	72,488.00	93,000.00	94,450.00	86,651.00	

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 FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	-	-	-	-	-
Materials & Supplies	10,320.25	12,500.00	14,500.00	9,000.00	(50.0%)
Other Services	-	-	-	-	-
Capital	-	-	-	-	-
Total	\$ 10,320.25	\$ 12,500.00	\$ 14,500.00	\$ 9,000.00	(37.9%)

Notable Changes from the FY24-25 Budget

The Pool budget is completely funded by HTAX.

Personnel

None

Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

Walhalla, South Carolina

17 POOL (551)

2025-2026 Budget

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
017-551-50300-50231	Materials & Supplies	-	2,500.00	2,000.00	2,000.00	
017-551-50300-50391	Pool Chemicals	-				
017-551-50400-50314	Dues & Licenses	300.00	250.00	250.00	250.00	
017-551-50400-50320	Electricity	6,200.00	5,000.00	5,000.00	5,000.00	
017-551-50400-50321	Telephone	800.00	1,000.00	1,000.00	1,000.00	
017-551-50400-50328	Building Maintenance	500.00	750.00	750.00	750.00	
017-551-50400-50373	Tort Liability	3,300.00	3,000.00	-	-	
017-551-50400-50374	Property Insurance	1,400.00	2,000.00	-	-	
Total Pool		12,500.00	14,500.00	9,000.00	9,000.00	

Total Expenditures, Depot

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	-	-	-	-	-
Materials & Supplies	14,066.31	12,875.00	18,000.00	9,000.00	(50.0%)
Other Services	-	-	-	-	-
Capital	-	-	-	-	-
Total	\$ 14,066.31	\$ 12,875.00	\$ 18,000.00	\$ 9,000.00	(50.0%)

Notable Changes from the FY24-25 Budget

The Depot budget is completely funded by HTAX.

Personnel

None

Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

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

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
010-555-50100-50101	Contract Labor	5,000.00	5,000.00	-	-	
010-555-50300-50244	Janitorial Supplies	350.00	250.00	250.00	250.00	
010-555-50400-50320	Electricity	4,000.00	5,000.00	5,000.00	5,000.00	
010-555-50400-50325	Natural Gas	1,100.00	1,000.00	1,000.00	1,000.00	
010-555-50400-50328	Building Maintenance	1,000.00	3,500.00	2,000.00	2,000.00	
010-555-50400-50329	Grounds Maintenance	300.00	1,000.00	500.00	500.00	
010-555-50400-50374	Property Insurance	1,000.00	2,000.00	-	-	
010-555-50400-50399	Miscellaneous	125.00	250.00	250.00	250.00	
Depot	Total Depot	12,875.00	18,000.00	9,000.00	9,000.00	

Total Expenditures, Stumphouse Mountain Park (SMP)

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 12,831.00	\$ 23,000.00	\$ 78,575.00	\$ 78,651.00	0.09%
Materials & Supplies	32,256.92	5,200.00	22,500.00	13,275.00	(41.0%)
Other Services	139,398.83	822,234.00	17,875.00	8,050.00	(54.9%)
Capital	-	-	2,000.00	-	(100.0%)
Total	\$ 184,486.75	\$ 850,434.00	\$ 120,950.00	\$ 99,976.00	(17.3%)

Notable Changes from the FY24-25 Budget

The SMP budget is completely funded by HTAX and park admissions.

Personnel

No changes.

Operating

Allocation of tort, property and vehicle insurance to the Administration Department.

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

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
	Personnel Services					
010-556-50100-50100	Salaries/Wages		52,000.00	54,000.00	52,000.00	
010-556-50100-50101	Contract Labor	23,000.00	-			
010-556-50100-50102	Overtime		2,000.00	2,000.00	2,000.00	
010-556-50100-50103	Retirement		11,050.00	11,500.00	11,050.00	
010-556-50100-50104	FICA		4,000.00	4,050.00	4,000.00	
010-556-50100-50105	Workers Comp.		3,000.00	3,000.00	2,700.00	
010-556-50100-50106	Health Insurance		6,400.00	6,400.00	6,651.00	
010-556-50100-50107	Christmas Bonus		125.00	125.00	250.00	
010-556-50100-50113	Outside Event Pay		-			
	Personnel Services Total	23,000.00	78,575.00	81,075.00	78,651.00	
	Materials & Supplies					
010-556-50300-50210	Office Supplies		8,000.00	5,000.00	4,250.00	
010-556-50300-50219	Gasoline & Oil	200.00	4,000.00	4,000.00	1,800.00	
010-556-50300-50231	Materials & Supplies	3,000.00	4,000.00	3,000.00	3,000.00	
010-556-50300-50233	Promotions - Tunnel		-	-	225.00	
010-556-50300-50244	Janitorial Services & Supplies	2,000.00	3,500.00	4,000.00	4,000.00	
	Total Materials & Supplies	5,200.00	19,500.00	16,000.00	13,275.00	

	Other Services					
010-556-50400-50317	Vehicle Repairs and Tires		1,500.00	1,000.00	750.00	
010-556-50400-50320	Electricity	800.00	800.00	800.00	800.00	
010-556-50400-50328	Building Maintenance		250.00	250.00	250.00	
010-556-50400-50329	Grounds Maintenance		2,000.00	2,000.00	2,000.00	
010-556-50400-50336	Cell Phones		1,200.00	1,200.00	1,000.00	
010-556-50400-50341	Uniforms		1,000.00	1,000.00	1,000.00	
010-556-50400-50361	Advertising		2,500.00	2,000.00	1,000.00	
010-556-50400-50373	Tort Liability Insurance		6,000.00	5,000.00	-	
010-556-50400-50374	Property Insurance	100.00	125.00	600.00	-	
010-556-50400-50375	Vehicle Insurance		1,000.00	1,000.00	-	
010-556-50400-50376	Computer Service		500.00	500.00	250.00	
010-556-50400-50381	Refund Issued		-	-	-	
010-556-50400-50399	Miscellaneous Expenses		1,000.00	1,000.00	1,000.00	
010-556-50400-50938	Tunnel Grant Expenses	821,334.00	120,306.65	-	-	
	Other Services Total	822,234.00	138,181.65	16,350.00	8,050.00	
010-556-50500-50886	Capital - Miscellaneous		2,000.00			
	Total Capital Outlay		2,000.00	-	-	
Total Stumphouse Mountain Park		850,434.00	238,256.65	113,425.00	99,976.00	

OTHER FUNDS

Other Funds include Special Revenue Funds and Other Restricted Funds: Community Center, Police Station, Capital Improvement Fund, Contingency, Depreciation, Retiree Healthcare, SCIP 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 (\$4,950,000) – Appropriation restricted to the construction of a new community center.

SC Public Safety (\$3,750,000) – Appropriation restricted to the construction of a new police station.

RIA SCIP (\$9,000,000) – Grant restricted to the water and sewer line upgrades, previously approved, including Rocky Knoll pump station, Cane Creek sewer line and West Main water line replacements.

HTAX (\$700,000) – Revenues from 2% HTAX imposed on prepared food and drink, paid by the customer. Expenses are restricted to tourism related uses, including recreational opportunities for out of city participants.

ARPA (\$392,000) – Appropriation from COVID period and restricted to infrastructure or COVID related loss of income. Expenses have been obligated towards the water and sewer, specifically as part of the City's match for the SCIP funded infrastructure upgrades.

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 included the design, civil engineering and some construction of the center and related expenses. FY 26 costs will include the remainder of the construction costs of the center and related expenses.

POLICE STATION

With SC Legislative Delegation support, the City of Walhalla was a recipient of a SC Public Safety appropriation of over \$4,000,000. FY24-25 spending was limited to environmental assessments, the purchase of property on S John St and closing costs. FY26 costs will include the design and construction of the station and related expenses.

CAPITAL IMPROVEMENT FUND

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

RETIREE HEALTHCARE FUND

Created in FY 24, the Retiree Healthcare Program is a new employee benefit. The City will pay for 75% of City Retirees health insurance until they reach the age of 65. Eligible participants must retire 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.

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 were obligated towards infrastructure, including water and sewer system work in FY25 and FY26 and will be expended by June 1, 2026 in accordance to US Treasury regulations.

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; replacement of the Rocky Knoll Pump Station; and the rehabilitation of the West Side Water System, replacing some of the oldest water mains within the system. The City's match comes from ARPA and reserve funds.

CONTINGENCY FUND

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

DEPRECIATION FUND

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

HTAX FUND

The Hospitality Fund is designed to raise revenue to fund projects, events or other activities related to promoting or generating tourism. The revenue is generated from a 2% tax on prepared food and beverages. Funding allocations for FY26 include: Walhalla Performing Arts Center (\$60,000), Oktoberfest (\$10,000), Oconee History Museum (\$8,000), Oconee Military Museum (\$7,000), City-sponsored events, advertising, maintenance and beautification efforts of downtown corridor and city parks, and a transfer to the General Fund. The transfer funds a portion of the Park & Recreation budget, overtime for staff during events and the general properties (pool, depot, Stumphouse Mountain Park).

Walhalla, South Carolina
COMMUNITY CENTER
2025-2026 Budget

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 2026 Adopted
	<u>Materials & Supplies</u>					
	Office Supplies					
	Gas & Oil					
	Materials & Supplies		2,000,000.00	3,500,000.00	3,500,000.00	
	Janitorial Supplies					
	Miscellaneous Expense					
	Capital Miscellaneous					
	Total Materials & Supplies		2,000,000.00	3,500,000.00	3,500,000.00	
	<u>Other Services</u>					
	Engineering		2,000,000.00	700,000.00	700,000.00	
	Advertising		250.00			
	Property Insurance		250.00			
	Tort/Liability		1,000.00			
	Administration Cost		248,500.00			
	Contingency		750,000.00	750,000.00	750,000.00	
	Other Services Total		3,000,000.00	1,450,000.00	1,450,000.00	
	Total Community Center		5,000,000.00	4,950,000.00	4,950,000.00	

Walhalla, South Carolina
POLICE STATION
2025-2026 Budget

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 2026 Adopted
	<u>Materials & Supplies</u>					
	Office Supplies					
	Gas & Oil					
	Materials & Supplies		2,500,000.00	2,500,000.00	2,500,000.00	
	Janitorial Supplies					
	Miscellaneous Expense					
	Capital Miscellaneous					
	Total Materials & Supplies		2,500,000.00	2,500,000.00	2,500,000.00	
	<u>Other Services</u>					
	Engineering		1,000,000.00	650,000.00	650,000.00	
	Advertising					
	Property Insurance					
	Tort/Liability					
	Administration Cost					
	Contingency		750,000.00	600,000.00	600,000.00	
	Other Services Total		1,750,000.00	1,250,000.00	1,250,000.00	
	Total Community Center		4,250,000.00	3,750,000.00	3,750,000.00	

Walhalla, South Carolina
CAPITAL IMPROVEMENT FUND
2025-2026 Budget

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

Walhalla, South Carolina
RETIREE HEALTHCARE FUND
2025-2026 Budget

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

AMERICAN RESCUE FUND REVENUE
2025-2026 Budget

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 24-25 Approved	FY 25-26 Requested
ARP Income	1,113,179.09	0	2,474,080.00	700,000.00	392,029.00

AMERICAN RESCUE FUND EXPENDITURES
2025-2026 Budget

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 24-25 Approved	FY 24-25 Requested
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		392,029.00
Total	329,645.00	68,218.84	3,189,941.70	700,000.00	392,029.00
FUND BALANCE TOTAL	783,534.09	715,315.25	715,315.25	15,315.25	0.00

SCIIP, Water and Sewer Projects
2025-2026 Budget

Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Recommended	FY 25-26 Adopted
Materials & Supplies				
Office Supplies				
Gas & Oil				
Materials & Supplies		\$8,000,000	\$7,750,000	
Janitorial Supplies				
Miscellaneous Expense				
Capital Miscellaneous				
Total Materials & Supplies		\$8,000,000	\$7,750,000	

Other Services				
Engineering		\$1,250,000	\$525,000	
Advertising				
Property Insurance				
Tort/Liability				
Administration Cost				
Contingency		\$750,000	\$725,000	
Other Services Total		\$2,000,000	\$1,250,000	
Total Community Center		\$10,000,000	\$9,000,000	

Walhalla, South Carolina
CONTINGENCY FUND
2025-2026 Budget

Account Number	Item	FY 2023 Approved	FY 2024 Approved	FY 2025 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
039-407-41400-40065	Initial Fund Designation	-					
	Contributions- Water Revenue	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
	Contributions- Sewer Revenue		29,212.00				
	Contributions- Rebate		206,595.00				
	Total Contributions to Fund	60,000.00	295,807.00	60,000.00	60,000.00	60,000.00	-
	Contingency Expenses Water	25,000.00					
	Contingency Expenses Sewer						
	Total Contingency	25,000.00	-				
	FUND BALANCE TOTAL	1,035,000.00	1,340,807.00	1,400,807.00	1,460,807.00	1,460,807.00	

Walhalla, South Carolina
DEPRECIATION FUND
2025-2026 Budget

Account Number	Item	FY 2023 Approved	FY 2024 Approved	FY 2025 Approved	FY 2026 Request	FY 2026 Recommeded	FY 2026 Adopted
039-407-41 400-40065	Initial Fund Designation	-					
	Contributions	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	
	Total Contributions to Fund	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	
	Expenses						
	Depreciation -Water						
	Depreciation -Sewer						
	Total Depreciation	-	-	-	-	-	
	FUND BALANCE TOTAL	650,000.00	700,000.00	750,000.00	800,000.00	850,000.00	

Walhalla, South Carolina
HOSPITALITY FUND REVENUE (029)
2025-2026 Budget

Account Number	Item	FY 2024 Approved	FY 2025 Approved	FY 2026 Request	FY 2026 Recommended	FY 2026 Adopted
029-400-40100-40098	Hospitality Revenue	290,000.00	370,000.00	370,000.00	370,000.00	

HOSPITALITY FUND EXPENDITURE (029)
2025-2026 Budget

Account Number	Item	FY 2024 Approved	FY 2025 Approved	FY 2026 Request	FY 2026 Recommended	FY 2026 Adopted
Personnel Services	Personnel Services					
010-510-50100-50100	Salaries Wages					
010-510-50100-50101	Contract Labor					
010-510-50100-50103	Retirement					
010-510-50100-50104	FICA					
010-510-50100-50105	Workers Comp.					
010-510-50100-50106	Health Insurance					
010-510-50100-50107	Christmas Bonus					
Personnel Services	Personnel Services					
Other Services	Other Services					
029-529-50400-50361	Advertising	10,000.00	10,000.00	60,000.00	50,000.00	
029-529-50400-50372	Capital Expenditures					
029-529-50400-50382	Swimming Pool					
029-529-50400-50383	Bank Service Charges					
029-529-50400-50384	Promotions					
029-529-50400-50385	Chamber of Commerce					
029-529-50400-50386	WPAC	45,000.00	60,000.00	65,000.00	60,000.00	
029-529-50400-50387	Aid to Non-profits	29,500.00	25,000.00	27,500.00	25,000.00	
029-529-50400-50399	Miscellaneous Expenditures		60,000.00	75,000.00	60,000.00	
029-532-50300-50210	Office Supplies					
029-532-50400-50376	Computer Services					
029-532-50300-50360	Decorations					
029-532-50300-50211	Postage					
029-532-50300-50231	Materials and Supplies			25,000.00	18,000.00	
029-532-50300-50244	Janitorial Supplies					
029-532-50400-50315	Travel					
029-532-50400-50316	Training					
029-532-50400-50361	Ads					
029-532-50400-50388	Events	20,000.00	50,000.00	75,000.00	65,000.00	
029-532-50400-50314	Dues					
	Main Street Walhalla	45,000.00				
	Transfer to General Fund	242,000.00	162,000.00	500,000.00	500,000.00	
Other Services	Other Services	391,500.00	367,000.00	727,500.00	700,000.00	-
Total Hospitality	Total Hospitality	391,500.00	367,000.00	727,500.00	700,000.00	-
	FUND BALANCE TOTAL	532,015.14	614,978.00	257,478.00	284,978.00	

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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 rate increase for outside industrial customers; and sewer fees include a 5% increase to the base rate for both inside and outside customers. The expected increase in revenue from sewer will be used to fund the sewer budget.

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

Water Sales (\$5,150,000) – The sale of water to City and non-City customers.

Sewer Fees (\$250,000) – User fees for the collection of wastewaters for City and non-City customers.

WATER CREW

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

Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 834,734.54	\$ 798,438.70	\$ 1,004,000.00	\$ 1,024,947.00	2.1%
Materials & Supplies	149,600.00	251,600.00	360,750.00	376,000.00	4.2%
Other Services	3,875,468.74	1,164,830.00	1,129,500.00	1,447,400.00	28.1%
Capital	-	-	250,000.00	150,000.00	(40.0%)
Total	<u>\$ 4,959,801.28</u>	<u>\$ 2,214,868.70</u>	<u>\$ 2,744,250.00</u>	<u>\$ 2,998,347.00</u>	<u>9.3%</u>

Notable Changes from the FY23-24 Budget

Personnel

None.

Operating

Increase in gasoline, asphalt, electricity, cell phones, water purchased, tank maintenance, engineering fees and leases/contract.

Includes a total of \$250,000 for meter maintenance and replacement.

Allocation of Enterprise tort, property and vehicle insurance to the Water Crew Department.

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

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
<u>Personnel Services</u>	<u>Personnel Services</u>					
030-560-50100-50100	Salaries Wages	524,333.38	645,500.00	725,000.00	663,000.00	
030-560-50100-50102	Overtime	20,000.00	25,000.00	25,000.00	25,000.00	
030-560-50100-50103	Retirement	97,317.30	120,000.00	127,000.00	122,700.00	
030-560-50100-50104	FICA	40,111.92	50,000.00	52,500.00	50,750.00	
030-560-50100-50105	Workers Comp.	18,556.74	26,000.00	27,500.00	26,500.00	
030-560-50100-50106	Health Insurance	95,119.36	134,500.00	133,500.00	130,997.00	
030-560-50100-50107	Christmas Bonus	3,000.00	3,000.00	3,000.00	6,000.00	
030-560-50100-50108	Unemployment		-	-		
Personnel Services	Personnel Services	798,438.70	1,004,000.00	1,093,500.00	1,024,947.00	
<u>Materials and Supplies</u>	<u>Materials and Supplies</u>					
030-560-50300-50210	Office Supplies	100.00	100.00	-	100.00	
030-560-50300-50211	Postage		-	-	-	
030-560-50300-50218	Tires (Merged with Vehicle Repairs)	10,000.00	-	-	-	
030-560-50300-50219	Gas & Oil	50,000.00	55,000.00	70,000.00	60,000.00	
030-560-50300-50231	Materials and Supplies	125,000.00	220,000.00	250,000.00	220,000.00	
030-560-50300-50232	Tools	5,000.00	5,000.00	10,000.00	5,000.00	
030-560-50300-50234	Gravel	10,000.00	10,000.00	10,000.00	10,000.00	
030-560-50300-50235	Asphalt	50,000.00	70,000.00	100,000.00	80,000.00	
030-560-50300-50244	Janitorial Supplies	500.00	250.00	500.00	500.00	
030-560-50300-50271	Health Supplies	1,000.00	400.00	400.00	400.00	
Materials and Supplies	Materials and Supplies	251,600.00	360,750.00	440,900.00	376,000.00	
<u>Other Services</u>	<u>Other Services</u>					
030-560-50400-50212	Transfer to General Fund	600,000.00	550,000.00		550,000.00	
030-560-50400-50314	Dues & Licenses	18,880.00	500.00	500.00	500.00	
030-560-50400-50315	Travel	500.00	500.00	2,000.00	1,000.00	
030-560-50400-50316	Training	1,250.00	500.00	10,000.00	5,000.00	
030-560-50400-50317	Vehicle Repairs and Tires	12,000.00	10,000.00	15,000.00	10,500.00	
030-560-50400-50320	Electricity	5,000.00	6,000.00	10,000.00	8,000.00	
030-560-50400-50321	Telephone	900.00	900.00	2,000.00	900.00	
030-560-50400-50325	Natural Gas	2,000.00	1,500.00	2,500.00	1,500.00	
030-560-50400-50326	Equipment Main.	15,000.00	20,000.00	25,000.00	20,000.00	
030-560-50400-50327	Leases & Contracts	24,000.00	85,000.00	100,000.00	100,000.00	
030-560-50400-50328	Building Main.	12,000.00	10,000.00	10,000.00	10,000.00	
030-560-50400-50336	Cell Phones	4,500.00	6,000.00	10,000.00	10,000.00	
030-560-50400-50337	Radio Main.	800.00	800.00	800.00	800.00	
030-560-50400-50314	Uniforms	30,000.00	35,000.00	40,000.00	25,000.00	
030-560-50400-50344	Water Purchased	70,000.00	60,000.00	80,000.00	80,000.00	
030-560-50400-50350	Meals	-	-	5,000.00	1,000.00	
030-560-50400-50361	Advertising	500.00	500.00	-	200.00	
030-560-50400-50365	Legal Fees		-	-	-	
030-560-50400-50367	Engineering Fees	15,000.00	1,500.00	10,000.00	10,000.00	
030-560-50400-50373	Tort/Liability	5,000.00	6,100.00	10,000.00	13,000.00	
030-560-50400-50374	Property Ins.	6,500.00	7,700.00	10,000.00	55,000.00	
030-560-50400-50375	Vehicle Insurance	10,000.00	10,000.00	15,000.00	13,500.00	
030-560-50400-50376	Computer Services	3,000.00	3,000.00	15,000.00	5,000.00	
030-560-50400-50389	Grant Match		-	250,000.00	200,000.00	
030-560-50400-50399	Miscellaneous Expense		-	-	-	
030-560-50400-50426	System Maintenance	80,000.00	100,000.00	125,000.00	100,000.00	
030-560-50400-50893	Depreciation Expense	-	-	-	-	
030-560-50400-50904	Meters & Meter Main.	175,000.00	100,000.00	500,000.00	100,000.00	
030-560-50400-50905	Hydrant and HYD Main.	1,000.00	46,000.00	50,000.00	46,000.00	
030-560-50400-50907	Tank Main	40,000.00	44,000.00	60,000.00	50,000.00	
030-560-50400-50908	Damages	1,000.00	-	-	-	
030-560-50400-50910	HWY 11 PUMP	15,000.00	15,000.00	20,000.00	20,000.00	
030-560-50400-50911	Rocky Knoll Pump	7,500.00	6,500.00	10,000.00	7,500.00	
030-560-50400-50912	Tank Sites	1,500.00	2,500.00	5,000.00	3,000.00	
030-560-50400-50913	Interest Expense	7,000.00	-	-	-	
030-560-50400-50315	Water Line Construction	-	-	300,000.00	-	
030-560-50400-50316	Transfer to Sewer Fund	-	-	-	-	
Other Services	Other Services	1,164,830.00	1,129,500.00	1,692,800.00	1,447,400.00	
<u>Capital Outlay</u>	<u>Capital Outlay</u>					
030-560-50500-50885	Capital-Equipment	-	250,000.00		150,000.00	
Capital Outlay	Capital Outlay	-	250,000.00	-	150,000.00	
Total Water Crew	Total Water Crew	2,214,868.70	2,744,250.00	3,227,200.00	2,998,347.00	

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 FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 500,329.97	\$ 491,313.00	\$ 595,000.00	\$ 600,391.00	0.9%
Materials & Supplies	121,700.00	76,100.00	74,200.00	139,500.00	88.0%
Other Services	1,575,500.00	1,555,300.00	1,617,750.00	1,619,250.00	0.09%
Capital	120,000.00	-	-	-	-
Total	<u>\$ 2,317,529.97</u>	<u>\$ 2,122,713.00</u>	<u>\$ 2,286,950.00</u>	<u>\$ 2,359,141.00</u>	<u>3.2%</u>

Notable Changes from the FY24-25 Budget

Personnel

None

Operating

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

Allocation of Enterprise tort, property and vehicle insurance to the Water Crew Department.

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

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
Personnel Services	Personnel Services					
030-561-50100-50100	Salaries Wages	316,341.00	392,500.00	406,000.00	396,000.00	
030-561-50100-50102	Overtime	30,000.00	30,000.00	30,000.00	30,000.00	
030-561-50100-50103	Retirement	58,713.00	73,000.00	75,500.00	73,500.00	
030-561-50100-50104	FICA	24,200.00	30,000.00	31,000.00	30,500.00	
030-561-50100-50105	Workers Comp.	12,654.00	16,000.00	16,500.00	16,000.00	
030-561-50100-50106	Health Insurance	47,905.00	52,000.00	53,000.00	51,391.00	
030-561-50100-50107	Christmas Bonus	1,500.00	1,500.00	1,500.00	3,000.00	
030-561-50100-50108	Unemployment		-			
Personnel Services	Personnel Services	491,313.00	595,000.00	613,500.00	600,391.00	
Materials and Supplies	Materials and Supplies					
030-561-50300-50210	Office Supplies	400.00	250.00	600.00	250.00	
030-561-50300-50211	Postage		-			
030-561-50300-50218	Tires (Merged with Vehicle Repairs)		-			
030-561-50300-50219	Gas & Oil	2,000.00	700.00	1,600.00	1,000.00	
030-561-50300-50232	Tools	1,000.00	500.00	1,000.00	500.00	
030-561-50300-50244	Janitorial Supplies	1,000.00	500.00	1,000.00	500.00	
030-561-50300-50271	Health Supplies	200.00	250.00	250.00	250.00	
030-561-50300-50920	WP Diesel fuel	2,000.00	2,000.00	5,000.00	4,000.00	
030-561-50300-50921	Materials and Supplies	16,000.00	22,000.00	30,000.00	25,000.00	
030-561-50300-50922	WP Chemicals	45,000.00	40,000.00	80,000.00	100,000.00	
030-561-50300-50923	WP NPDES Samples	8,000.00	8,000.00	7,000.00	8,000.00	
030-561-50300-50924	WP Samples	500.00	-			
Material and Services	Material and Services	76,100.00	74,200.00	126,450.00	139,500.00	
Other Services	Other Services					
030-561-50400-50314	Dues & Licenses	11,500.00	1,000.00	1,000.00	1,000.00	
030-561-50400-50315	Travel	500.00	250.00	2,000.00	500.00	
030-561-50400-50316	Training	500.00	500.00	4,000.00	1,000.00	
030-561-50400-50320	Electricity	140,000.00	180,000.00	180,000.00	200,000.00	
030-561-50400-50321	Telephone	1,500.00	1,750.00	1,000.00	1,000.00	
030-561-50400-50336	Cell Phones	500.00	500.00	-	-	
030-561-50400-50361	Advertising	300.00	-	-	-	
030-561-50400-50370	Copier Lease/Charges	-	-	-	-	
030-561-50400-50373	Tort/Liability	2,000.00	3,000.00	3,000.00		
030-561-50400-50374	Property Ins.	30,000.00	40,000.00	42,000.00		
030-561-50400-50375	Vehicle Insurance	-	-			
030-561-50400-50376	Computer Services	1,000.00	1,000.00	3,500.00	1,000.00	
030-561-50400-50380	Penalty		-			
030-561-50400-50389	Grant Match		-			
030-561-50400-50399	Miscellaneous Expense (Bond payment)	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	
030-561-50400-50913	Interest Expense		-			
030-561-50400-50925	DHEC Fees	30,000.00	22,000.00	30,000.00	25,000.00	
030-561-50400-50926	W/P Vehicle Parts & Repairs		250.00	1,000.00	500.00	
030-561-50400-50327	W/P Electricity Flood Lights	500.00	500.00	500.00	2,750.00	
030-561-50400-50928	W/P Equipment & Machinery	500.00	15,000.00	100,000.00	20,000.00	
030-561-50400-50929	W/P Leases and Contracts	500.00	3,000.00	3,500.00	3,000.00	
030-561-50400-50930	W/P Building Maintenance	5,000.00	5,000.00	5,000.00	5,000.00	
030-561-50400-50931	W/P Sludge Disposal	1,000.00	1,000.00	5,000.00	1,000.00	
030-561-50400-50932	W/P Systems Maintenance	20,000.00	30,000.00	100,000.00	45,000.00	
030-561-50400-50933	Consulting Services	-	3,000.00	3,000.00	2,500.00	
	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	Other Services	1,555,300.00	1,617,750.00	1,794,500.00	1,619,250.00	
Capital Outlay	Capital Outlay					
030-561-50500-50886	Capital- Miscellaneous	-	-			
Capital	Capital	-	-			
Total Water	Total Water Plant	2,122,713.00	2,286,950.00	2,534,450.00	2,359,141.00	

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 FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 161,312.28	\$ 397,530.00	\$ 179,500.00	\$ 177,857.00	(0.9%)
Materials & Supplies	55,050.00	55,050.00	70,500.00	81,600.00	15.7%
Other Services	87,739.34	84,000.00	90,000.00	92,000.00	2.2%
Capital	-	-	-	-	-
Total	\$ 304,101.62	\$ 536,580.00	\$340,000.00	\$351,457.00	3.4%

Notable Changes from the FY24-25 Budget

Personnel

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, electricity and building maintenance.

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

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
<u>Personnel Services</u>	<u>Personnel Services</u>					
030-563-50100-50100	Salaries Wages	282,619.00	118,000.00	118,000.00	118,000.00	
030-563-50100-50102	Overtime	1,000.00	1,000.00	1,000.00	1,000.00	
030-563-50100-50103	Retirement	52,454.00	21,500.00	22,000.00	22,000.00	
030-563-50100-50104	FICA	21,620.00	9,500.00	9,000.00	9,000.00	
030-563-50100-50105	Workers Comp.	2,992.00	500.00	300.00	300.00	
030-563-50100-50106	Health Insurance	35,345.00	28,500.00	27,000.00	27,207.00	
030-563-50100-50107	Christmas Bonus	1,500.00	500.00	250.00	350.00	
030-563-50100-50108	Unemployment		-			
Personnel Services	Personnel Services	397,530.00	179,500.00	182,825.00	177,857.00	
<u>Materials and Supplies</u>	<u>Materials and Supplies</u>					
030-563-50300-50210	Office Supplies	4,000.00	4,000.00	6,000.00	2,000.00	
030-563-50300-50211	Postage	45,000.00	60,000.00	80,000.00	75,000.00	
030-563-50300-50219	Gasoline & Oil		-			
030-563-50300-50231	Materials and Supplies	4,000.00	4,000.00	4,000.00	2,000.00	
030-563-50300-50244	Janitorial Supplies	2,000.00	2,500.00	4,000.00	2,500.00	
030-563-50300-50271	Health Supplies	50.00	-	100.00	100.00	
Materials and Supplies	Materials and Supplies	55,050.00	70,500.00	94,100.00	81,600.00	
<u>Other Services</u>	<u>Other Services</u>					
030-563-50400-50172	Surety Bonds	500.00	500.00	500.00	500.00	
030-563-50400-50314	Dues & Licenses	1,000.00	1,000.00	500.00	500.00	
030-563-50400-50315	Travel	500.00	500.00	1,000.00	500.00	
030-563-50400-50316	Training	1,500.00	300.00	1,000.00	500.00	
030-563-50400-50320	Electricity	6,000.00	12,000.00	16,000.00	14,000.00	
030-563-50400-50321	Telephone	-	2,000.00	4,000.00	4,000.00	
030-563-50400-50325	Natural Gas		-			
030-563-50400-50326	Equipment Main.	2,500.00	2,500.00	2,500.00	1,000.00	
030-563-50400-50327	Lease & Service Contracts		-	4,000.00	-	
030-563-50400-50328	Building Main.	8,000.00	7,200.00	39,700.00	15,000.00	
030-563-50400-50336	Cellular Phone		-	1,000.00	500.00	
030-563-50400-50337	Radio Maintenance & Repairs		-			
030-563-50400-50341	Uniforms		-	2,000.00	500.00	
030-563-50400-50365	Legal Fees		-			
030-563-50400-50366	Audit Fees	40,000.00	35,000.00	45,000.00	30,000.00	
030-563-50400-50370	Copier Lease/Charges	-	-			
030-563-50400-50373	Tort/Liability	2,500.00	2,000.00	3,500.00		
030-563-50400-50374	Property Ins.	1,500.00	2,000.00	2,500.00		
030-563-50400-50375	Vehicle Insurance		-			
030-563-50400-50376	Computer Services	20,000.00	25,000.00	38,000.00	25,000.00	
030-563-50400-50381	Refund Issued	-	-			
030-563-50400-50893	Depreciation Expense		-			
Total Other Services	Total Other Services	84,000.00	90,000.00	161,200.00	92,000.00	
			-			
Capital Outlay	Capital Outlay					
030-563-50500-50886	Capital-Miscellaneous	-	-			
Capital	Capital	-	-			
Total Water Billing	Total Water Billing	536,580.00	340,000.00	438,125.00	351,457.00	

SEWER

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

Total Expenditures

	Actual FY23	Budgeted FY24	Budgeted FY25	Recommended FY26	Change from FY25
Personnel	\$ 56,953.69	\$ 60,055.00	\$ 83,750.00	\$ 84,136.00	0.5%
Materials & Supplies	1,515,075.00	132,692.00	121,500.00	106,919.00	(12.0%)
Other Services	-	-	-	-	-
Capital	-	-	-	-	-
Total	\$ 1,572,028.69	\$ 192,747.00	\$ 205,250.00	\$ 191,055.00	(0.7%)

Notable Changes from the FY24-25 Budget

Personnel

None

Operating

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

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

Account Number	Item	FY2024 Approved	FY 24-25 Approved	FY 25-26 Request	FY 25-26 Recommended	FY 25-26 Adopted
<u>Personnel Services</u>	<u>Personnel Services</u>					
035-565-50100-50100	Salaries Wages	38,043.00	50,000.00	50,000.00	50,000.00	
035-565-50100-50102	Overtime	4,500.00	2,000.00	1,000.00	1,000.00	
035-565-50100-50103	Retirement	7,061.00	9,200.00	9,000.00	9,000.00	
035-565-50100-50104	FICA	2,910.00	3,800.00	4,000.00	3,750.00	
035-565-50100-50105	Workers Comp.	1,522.00	2,000.00	2,000.00	2,000.00	
035-565-50100-50106	Health Insurance	5,869.00	16,500.00	18,000.00	17,886.00	
035-565-50100-50107	Christmas Bonus	150.00	250.00	250.00	500.00	
035-565-50100-50108	Unemployment		-			
Personnel Services	Personnel Services	60,055.00	83,750.00	84,250.00	84,136.00	
<u>Materials and Supplies</u>	<u>Materials and Supplies</u>					
035-565-50400-50210	Office Supplies		-			
035-565-50400-50211	Postage		-			
035-565-50400-50218	Tires (Merged with Vehicle Repairs)	6,000.00	5,000.00			
035-565-50400-50219	Gas & Oil	5,000.00	2,500.00	3,000.00	2,000.00	
035-565-50400-50231	Materials and Supplies	20,000.00	25,000.00	100,000.00	33,419.00	
035-565-50400-50232	Tools	5,000.00	5,000.00	5,000.00	2,500.00	
035-565-50400-50234	Gravel & Stone	7,000.00	8,000.00	10,000.00	5,000.00	
035-565-50400-50235	Asphalt	9,000.00	10,000.00	15,000.00	5,000.00	
035-565-50400-50271	Health Supplies	-	-			
035-565-50400-50314	Dues & Licenses	-	-			
035-565-50400-50315	Travel	-	-	2,000.00	500.00	
035-565-50400-50316	Training	-	-	5,000.00	1,000.00	
035-565-50400-50317	Vehicle Repairs and Tires	5,000.00	5,000.00	10,000.00	1,500.00	
035-565-50400-50320	Electricity	5,680.00	5,500.00	7,000.00	6,000.00	
035-565-50400-50321	Telephone		-			
035-565-50400-50326	Equipment Maintenance	15,000.00	15,000.00	25,000.00	10,000.00	
035-565-50400-50327	Leases & Service Contracts		-			
035-565-50400-50341	Uniforms		-			
035-565-50400-50361	Advertising		-			
035-565-50400-50365	Legal Fees		-			
035-565-50400-50366	Audit Fees		-			
035-565-50400-50373	Tort Liability Insurance	800.00	500.00	500.00		
035-565-50400-50374	Property Insurance		-			
035-565-50400-50375	Vehicle Insurance		-			
035-565-50400-50399	Miscellaneous Expense		-			
035-565-50400-50426	System Maintenance	25,000.00	40,000.00	50,000.00	40,000.00	
035-565-50400-50427	Electricity-Pump		-			
035-565-50400-50893	Depreciation Expense		-			
035-565-50400-50897	Sewer Transfer to Other Funds	29,212.00	-			
035-565-50400-50902	New Sewer Line Construction		-	200,000.00		
Materials and Supplies	Materials and Supplies	132,692.00	121,500.00	422,500.00	106,919.00	
<u>Capital Outlay</u>	<u>Capital Outlay</u>					
035-565-50500-50884	Capital-Vehicle		-			
035-565-50500-50885	Capital-Equipment		-			
035-565-50500-50886	Capital-Miscellaneous		-			
Capital Outlay	Capital Outlay	-	-			
Total Sewer	Total Sewer	192,747.00	205,250.00	506,750.00	191,055.00	

Appendices

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SCHEDULE OF FEES

General Fund	FY 23	FY 24	FY 25	FY 26
Planning and Zoning				
Appeals to BZA and CBA	\$100.00	\$100.00	\$100.00	\$100.00
Demolition	\$35.00	\$50.00	\$50.00	\$50.00
Fire Pit Permit	NA	\$50.00	\$50.00	\$50.00
Fire Pit Permit, If Fire Dept Called	NA	\$100.00	\$100.00	\$100.00
Food Vendor Permit, One Day	\$20	\$25	\$50	\$50
Food Vendor Permit, Annual In County	\$120	\$150	\$200	\$200
Food Vendor Permit, Annual Out of County	\$240	\$300	\$350	\$350
Land Disturbance Permit (5,000 – 20,000 sq ft)	NA	\$50	\$50	\$50
Land Disturbance Permit (20,000 – 43,560 sq ft)	NA	\$150	\$150	\$150
Land Disturbance Permit (over 1 acre)	NA	\$200/acre	\$200/acre	\$200/acre
Manufactured Home	NA	\$250	\$250	\$250
Moving Permit	NA	\$100	\$100	\$100
No show/Failure to Reschedule	NA	\$50	\$50	\$50
Plan Review	NA	50% of Building Permit	50% of Building Permit	50% of Building Permit
Reinspection Fee	NA	\$50	\$50	\$50
Rezoning	NA	\$100	\$100	\$100
Sign Permit	\$35	\$50	\$50	\$50
Site Plan Review	NA	\$250	\$250	\$250
Special Event	\$100	\$100	\$100	\$100
Summary Plat (5 lots or less)	NA	\$50	\$50	\$50
Minor Subdivision (6 to 10 lots)	NA	\$100	\$100	\$100
Major Subdivision (over 10 lots)	NA	\$250	\$250	\$250
Subdivision Final	NA	\$100	\$100	\$100
Zoning Permit	\$35	\$50	\$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 prior to FY 2024	\$0	\$50 (minimum fee)	
\$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 of	\$50 for the first \$10,000 plus \$5 for each additional \$1,000 or fraction of	
\$50,000 to \$99,999.99		\$250 for the first \$50,000 plus \$4 for each additional \$1,000 or fraction of	\$250 for the first \$50,000 plus \$4 for each additional \$1,000 or fraction of	
\$100,000 to \$499,999.99		\$450 for the first \$100,000 plus \$3 for each additional \$1,000 or fraction of	\$450 for the first \$100,000 plus \$3 for each additional \$1,000 or fraction of	
\$500,000 or above		\$1,650 for the first \$500,000 plus \$2 for each additional \$1,000 or fraction of	\$1,650 for the first \$500,000 plus \$2 for each additional \$1,000 or fraction of	

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

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

Sanitation				
Roll Carts:		FY 2024	FY 2025	FY 2026
Residential				
Residential Inside	Per Month	\$ 17.82	\$ 18.00	\$ 18.00
Second Cart Inside	Per Month	\$ 17.82	\$ 18.00	\$ 10.00
Third Cart Inside	Per Month	\$ 17.82	\$ 18.00	\$ 10.00
Outside 1 Cart	Per Month	\$ 27.54	\$ 28.00	\$ 28.00
Outside Second Cart	Per Month	\$ 27.54	\$ 28.00	\$ 10.00
Replace Roll Cart		\$ 86.00	\$ 86.00	\$ 92.00
Commercial	Per Week	Per Pick-Up	Per Pick-Up	Per Pick-Up
1 Roll Cart Inside	1 pick-up	\$ 30.24	\$ 30.00	\$ 30.00
1 Roll Cart Inside	2 pick-up	\$ 60.48	\$ 60.00	\$ 60.00
1 Roll Cart Inside	3 pick-up	\$ 90.72	\$ 90.00	\$ 90.00
2 Roll Cart Inside	1 pick-up	\$ 35.64	\$ 35.00	\$ 35.00
3 Roll Carts Inside	1 pick-up	\$ 41.04	\$ 40.00	\$ 40.00
3 Roll Carts Inside	2 pick-ups	\$ 82.08	\$ 80.00	\$ 80.00
Replace Roll Cart Each		\$ 86.00	\$ 86.00	\$ 92.00
Dumpsters:				
Commercial Inside	Per Week	Per Pick-Up	Per Pick-Up	Per Pick-Up
6 Yard - 1 Dumpster Inside	1 pick-up	\$ 30.24	\$ 30.00	\$ 30.00
6 Yard - 1 Dumpster Inside	2 pick-ups	\$ 60.48	\$ 60.00	\$ 60.00
8 Yard - 1 Dumpster Inside	1 pick-ups	\$ 23.76	\$ 24.00	\$ 35.00
8 Yard - 1 Dumpster Inside	2 pick-ups	\$ 47.52	\$ 48.00	\$ 70.00
8 Yard - 1 Dumpster Inside	3 pick-ups	\$ 71.28	\$ 72.00	\$ 105.00
8 Yard - 1 Dumpster Inside	4 pick-ups	\$ 95.04	\$ 96.00	\$ 140.00
8 Yard - 1 Dumpster Inside	5 pick-ups	\$ 118.80	\$ 120.00	\$ 175.00
8 Yard - 2 Dumpster Inside	3 pick-ups	\$ 142.56	\$ 144.00	\$ 210.00
8 Yard - 2 Dumpster Inside	5 pick-ups	\$ 166.32	\$ 168.00	\$ 245.00

Commercial Outside	Per Week	Per Pick-Up	Per Pick-Up	Per Pick-Up
Must Provide Own Dumpster				
6 Yard - 1 Dumpster Outside	1 pick-up	\$ 30.24	\$ 35.00	\$ 35.00
6 Yard - 1 Dumpster Outside	2 pick-ups	\$ 60.48	\$ 70.00	\$ 70.00
8 Yard - 1 Dumpster Outside	1 pick-ups	\$ 33.75	\$ 35.00	\$ 40.00
8 Yard - 1 Dumpster Outside	2 pick-ups	\$ 67.50	\$ 70.00	\$ 80.00
8 Yard - 1 Dumpster Outside	3 pick-ups	\$ 101.25	\$ 105.00	\$ 120.00
8 Yard - 1 Dumpster Outside	4 pick-ups	\$ 135.00	\$ 140.00	\$ 160.00
8 Yard - 1 Dumpster Outside	5 pick-ups	\$ 168.75	\$ 175.00	\$ 200.00
6 Yard Dumpster		\$ 816.40	\$ 825.00	\$ 1,255.00
8 Yard Dumpster		\$ 1,814.40	\$ 1,825.00	\$ 1,475.00
Brush Over 5 Yard A Month	Additional 5 Yd	\$ 100.00	\$ 100.00	\$ 100.00

Enterprise Fund				
Water by Rate Class	FY 25 Base Rate	FY 25 Per 1,000 gal	FY 26 Base Rate	FY 26 Per 1,000 gal
Apartment, Residential, Business Inside	\$21	\$3.30	\$21	\$3.30
Apartment, Residential, Business Outside	\$38	\$5.10	\$38	\$5.10
Industrial Inside	\$52.50	\$1.60	\$52.50	\$1.60
Industrial Outside	\$83	\$2.50	\$100	\$4.00
Farm (first 40,000 gal)	\$87	\$0	\$87	\$0
Farm (per 1,000 gal after 40,000 gal)	\$0	\$2.07	\$0	\$2.07
Sprinkler (Inside and Outside per 100 sq ft)	\$0	\$0.10	\$0	\$0.10
Bulk Water (Base rate includes 5,000 gal)	\$40	\$3.86	\$45	\$4.00
Tap Fees				
¾" Meter Inside (pre-made)	\$4,000 (\$918)		\$4,000 (\$918)	
¾" Meter Outside (pre-made)	\$2,500 (\$1,296)		\$2,500 (\$1,296)	
1" Meter Inside (pre-made)	\$4,500 (\$1,242)		\$4,500 (\$1,242)	
1" Meter Outside (pre-made)	\$3,000 (\$1,620)		\$3,000 (\$1,620)	
4" Sewer Tap Inside (pre-made)	\$1,200 (\$800)		\$1,200 (\$800)	
4" Sewer Tap Outside (pre-made)	\$1,600 (\$800)		\$1,200 (\$800)	
Fireline	\$2,500		\$2,500	
Connection Fee	FY 23 (No SSN)	FY 24 (No SSN)	FY 25 (No SSN)	FY 26 (No SSN)
Rental Units, ¾" and 1"	\$150 (\$450)	\$150 (\$450)	\$150 (\$450)	\$150 (\$450)
¾" and 1"	\$70 (\$450)	\$70 (\$450)	\$70 (\$450)	\$70 (\$450)
1 ½"	\$100 (\$450)	\$100 (\$450)	\$100 (\$450)	\$100 (\$450)
2"	\$140 (\$450)	\$140 (\$450)	\$140 (\$450)	\$140 (\$450)
3"	\$380 (\$760)	\$380 (\$760)	\$380 (\$760)	\$380 (\$760)
4" or larger	\$600 (\$1,200)	\$600 (\$1,200)	\$600 (\$1,200)	\$600 (\$1,200)
Administrative Fee	\$15	\$15	\$15	\$15
Sewer by Rate	FY 23	FY 24 Base, Per 1,000 gal	FY 25 Base, Per 1,000 gal	FY 26 Base, Per 1,000 gal
Apartment Inside City	\$6.63	\$0; \$1.40	\$5, \$1.40	\$5.25, \$1.40
Apartment Outside City	\$6.63	\$0; \$1.40	\$10; \$1.40	\$10.50; \$1.40
Residential Inside City	\$6.63	\$0; \$1.40	\$5, \$1.40	\$5.25, \$1.40
Residential Outside City	\$9.28	\$0; \$1.40	\$10; \$1.40	\$10.50; \$1.40
Business Inside City	\$9.28	\$0; \$1.40	\$5, \$1.40	\$5.25, \$1.40
Business Outside City	\$9.28	\$0; \$1.40	\$10; \$1.40	\$10.50; \$1.40
Industrial Inside City	\$8.29	\$0; \$1.40	\$5, \$1.40	\$5.25, \$1.40
Industrial Outside City	\$8.29	\$0; \$1.40	\$10; \$1.40	\$10.50 ; \$1.40
Additional Sewer Rates OJRSA		OJRSA Fees	OJRSA Fees	OJRSA Fees

AUTHORIZING THE TRANSFER OF APPROXIMATELY 37.26 ACRES OF REAL PROPERTY WITH IMPROVEMENTS, IF ANY, LOCATED AT OR ABOUT 207 WATER WORKS ROAD, WALHALLA, SOUTH CAROLINA), WITH COUNTY TMS #190-00-01-039, #190-00-01-050, #190-00-01-078, AND #190-00-01-010, AND KNOWN AS THE SITE OF THE CITY'S FORMER WATER TREATMENT PLANT AND SURROUNDING AREA; AND PROVIDING FOR OTHER RELATED MATTERS.

WHEREAS, the City Council ("Council") of the City of Walhalla ("City") finds:

- (a) the City previously acquired real property located at or about 207 Water Works Road, Walhalla, South Carolina, with a preliminary property identification as provided on the attached Exhibit A ("Property");
- (b) South Carolina law, specifically South Carolina Code Annotated section 5-7-40, authorizes municipalities to sell, alienate, convey, and otherwise dispose of real property and personal property to third parties; and
- (c) the City desires to provide for conveyance of Property to McBrandon Properties LLC, and/or its assigns, according to a contract for sale, the executed copy of which is attached as Exhibit B ("PSA").

NOW, THEREFORE, by a majority vote of the Council members present, the City **ORDAINS** that the Property be sold;

BE IT FURTHER ORDAINED that the Mayor and/or the City Administrator are hereby authorized, empowered and directed to execute, acknowledge, and deliver the PSA in the name of and on behalf of the City, and the City Clerk is hereby authorized and directed to attest the same, and thereupon to cause the PSA to be delivered to the purchaser, and each of the same is hereby ratified; and

BE IT FURTHER ORDAINED that the City Administrator, and/or his designee (each, an "Authorized Official"), in consultation with the City Attorney, is authorized to prepare, or have prepared, the form of the transfer documents that are customarily used for similar transactions in this State; (c) authorizes the Authorized Official to provide information to the purchaser as is necessary and prudent to consummate the Property's transfer; and (d) authorizes the Authorized Official, the Mayor, and in the Mayor's absence, the Mayor Pro Tem, and the City Clerk, as appropriate, to execute, attest, and deliver those documents that may be reasonably necessary to consummate the Property's transfer (the execution of those documents by the City's representatives acting as conclusive evidence that the documents are approved by the City).

BE IT FURTHER ORDAINED that any ordinance, resolution, or order of City Council, the terms of which are in conflict with this Ordinance, is, only to the extent of that conflict, repealed.

[ONE SIGNATURE PAGE AND TWO EXHIBITS FOLLOW]
[REMAINDER OF PAGE SUBSTANTIVELY BLANK]

ENACTED BY the City Council on _____, and effective immediately.

[S E A L]

Mayor

Attest: _____
City Clerk

First Reading: _____

Second Reading: _____

EXHIBIT A
PROPERTY DESCRIPTION

Parcel Nos: 190-00-01-039
 190-00-01-050
 190-00-01-078
 190-00-01-010

Address: 207 Water Works Road, Walhalla, South Carolina

EXHIBIT B
CONTRACT FOR SALE

STATE OF SOUTH CAROLINA)
COUNTY OF OCONEE)
CITY OF WALHALLA)

ORDINANCE 2025-07

LEASE AGREEMENT

This lease agreement entered into on _____, 2025, between the City of Walhalla, South Carolina referred to as lessee, and MDS Enterprises LLC, of Walhalla, South Carolina, County of Oconee, referred to as lessor.

RECITALS

The parties recite and declare:

- A. Lessor is the sole owner of the premises described below.
- B. Lessee desires to lease the entire premises at the corner of E Main and N Catherine from lessor.
- C. The parties desire to enter a lease agreement defining their respective rights, duties, and liabilities relating to the premises.

In consideration of the mutual covenants contained in this lease agreement, the parties agree as follows:

SECTION ONE DESCRIPTION OF PREMISES

- A. Lessor leases to Lessee premises described as follows:

The property located at the intersection of East Main Street and North Catherine Street in the City of Walhalla, South Carolina. Further described in the records of Oconee County Assessor as parcel numbers 500-16-09-009, consisting of +/- 0.98 acres.

- B. The demised premises shall be used for the purpose of maintaining a City greenspace and hosting City Events. The demised premises are located on commercial property presently zoned for the same. This includes the purpose for which lessee desires the premises.

C. Lessor will provide Lessee with copies of any documents that may affect the rights of lessee in and under this lease agreement.

SECTION TWO TERM OF LEASE

A. This lease agreement shall last for one (1) year, to commence on July 1, 2025, and terminate on June 30, 2026, unless lessee has exercised the option to renew under provisions set forth in this lease agreement.

B. Lessee shall surrender the premises to lessor immediately on termination of the lease.

SECTION THREE DELIVERY OF POSSESSION

If, for any reason, lessor sells such demised premises, this lease agreement shall be void. Lessor shall not be liable to lessee for any loss or damage resulting from the lease being terminated.

SECTION FOUR RENTAL

A. The Lessee shall be responsible for and pay all utilities on the demised premises. The Lessee shall maintain liability insurance coverage in the amount, with the Lessor being named as an insured under the City's liability insurance policy. The Lessee shall be responsible for all maintenance and/or repairs, grass cutting and trash pickup.

B. On lessee's failure to abide by section A of lease agreement, lessor shall have the right to terminate this lease agreement, and the lease agreement will thereupon be forfeited.

C. The Lessor shall lease the property "as is"

D. The Lessee shall pay to Lessor, in a timely manner, in advance, the sum total of property taxes paid to Oconee County, and the City of Walhalla, on the parcels described in the records of Oconee County Assessor as 500-16-09-009. Rental amount will be computed using previous years paid property tax receipt. Lessee will pay to Lessor, with thirty (30) days after receipt of statement from Lessor showing total of such costs paid by Lessor.

An example:

2024 tax notice 500-16-09-009

\$288.96

SECTION FIVE RESTRICTIONS ON USE

Lessee shall not use or permit the demised premises, or any part of the demised premises, to be used for any purposes other than those set forth in this lease agreement. Lessee shall neither permit on the demised premises any act, sale or storage that may be prohibited under standard forms of liability insurance policies, nor use the premises for any such purpose. Lessee shall comply with all State and governmental regulations.

SECTION SIX ABANDONING PREMISES OR PERSONAL PROPERTY

Lessee shall not vacate or abandon the demised premises at any time during the term of this lease agreement except upon notification of the lessor with thirty 30 days' notification.

SECTION SEVEN TAXES

Lessor shall pay any and all property taxes levied on subject properties by the City of Walhalla and Oconee County in a timely manner so as not to become delinquent.

SECTION EIGHT ALTERATIONS AND MODIFICATION; REPAIRS

- A. Lessee has inspected the demised premises, and consents to enter into the lease agreement "as is" condition.
- B. Lessee shall take good care of the demised premises.
- C. All alterations, improvements, and changes that lessee may desire shall be done at the expense of lessee and shall become the property of lessor and remain on the demised premises, except that at the option of lessor; lessee shall, at its expense, remove from the demised premises all improvements when surrendering the demised premises.
- D. All damage or injury done to the demised premises by lessee or any person who may be in or on the demised premises with the consent of lessee shall be paid for by lessee.
- E. Lessee shall, at the termination of this lease agreement, surrender the demised premises to lessor in as good condition and repair as reasonable and proper use of the premises will permit.

SECTION NINE LIABILITY OF LESSOR

- A. Lessee waives all claims against lessor for damages to goods or for injuries to persons on or about the demised premises from any cause arising at any time.
- B. Lessee will indemnify lessor on account of any damage-or injury to any person, or to the goods of any person, arising from the use of the demised premises by lessee, or arising from the failure of lessee to keep the demised premises in good condition as provided in this lease agreement.
- C. Lessor shall not be liable to lessee for any damage by or from any act or negligence of any other occupant of the same building, or by any owner or occupant of adjoining or contiguous property.
- D. Lessee agrees to pay for all damages caused by the misuse or neglect of the demised premises by lessee.

SECTION TEN ASSIGNMENT AND SUBLEASE

- A. Lessee shall not assign any rights or duties under this lease agreement nor sublet the demised premises or any part of the demised premises, nor allow any other person to occupy or use the demised premises without the prior, express, and written consent of lessor.

SECTION ELEVEN BREACH OR DEFAULT

Lessee shall have breached this lease agreement and shall be considered in default under this lease agreement if lessee fails to perform or comply with any of the covenants or conditions of this lease agreement and such failure continues for a period of thirty (30) days after receipt of notice thereof from lessor.

SECTION TWELVE EFFECT OF BREACH

In the event of a breach of this lease agreement as set forth in Section Fifteen, the rights of lessor shall be as follows:

A. Lessor shall have the right to cancel and terminate this lease agreement, as well as all of the right, title, and interest of lessee under this lease agreement, by giving to lessee not less than six (6) months' notice of the cancellation and termination. On expiration of the time fixed in the notice, this lease agreement and the right, title, and interest of lessee under this lease agreement shall terminate in the same manner and with the same force and effect, except as to lessee's liability, as if the date fixed in the notice of cancellation and termination were the end of the lease term.

SECTION THIRTEEN OPTION TO RENEW

Lessee shall have the option to renew this lease agreement for an identical term as provided in the lease agreement for each renewal. Written notice of intention to renew must be furnished to lessor thirty (30) days' prior to expiration of this lease agreement or any renewal of it. The rental shall be subject to renegotiation at the time of any renewal, but all other terms and conditions shall remain as provided in this lease agreement.

SECTION FOURTEEN UNLAWFUL DETAINER AND ATTORNEY FEES

In case suit shall be brought for an unlawful detainer of the demised premises, lessee shall pay to lessor a reasonable attorney fee that shall be fixed by the court. Any such attorney fee shall be deemed to have accrued on the commencement of the action and shall be paid on the successful completion of the action by lessor.

SECTION FIFTEEN GOVERNING LAW

It is agreed that this lease agreement shall be governed by, construed, and enforced in accordance with the laws of the State of South Carolina.

SECTION SIXTEEN

This lease agreement shall constitute the entire agreement between the parties. Any prior understanding or representation of any kind preceding the date of this lease agreement shall not be binding upon either party except to the extent incorporated in this lease agreement.

SECTION SEVENTEEN MODIFICATION OF AGREEMENT

Any modification of this lease agreement or additional obligation assumed by either party in connection with this agreement shall be binding only if evidenced in a writing signed by each party or an authorized representative of each party.

In witness whereof, each party to this lease agreement has caused it to be executed in Council duly assembled on the date indicated below.

CITY OF WALHALLA, Lessee

WITNESS:

By: _____

MDS ENTERPRISES, LLC, Lessor

BY: _____

Memorandum of Understanding
Between

City of Walhalla SC

and

Oconee Cultivation Project

This Memorandum of Understanding (MOU) sets the terms and understanding between the City of Walhalla and the Oconee Cultivation Project (OCP) to manage and maintain the community garden area located at 101 N Maple Street, Walhalla SC.

Background

Since 2018, The Oconee Cultivation Project's Re-Fresh Community Gardens Program has worked to create an educational, shared garden space in areas requesting access to affordable fresh food in Oconee County. Re-Fresh programming provides the community with resources and educational workshops to make growing, acquiring, and preparing fresh food accessible for those desiring the opportunity.

The City of Walhalla has a rich agricultural history. The city also recognizes that affordable fresh food may be difficult for some members of our community to access. To support accessibility and provide resources to continue our agricultural history the City of Walhalla has made a small community garden space available.

Purpose

This MOU will define a partnership between City of Walhalla SC and Oconee Cultivation Project to manage and maintain the community garden area at 101 N Maple Street, Walhalla SC.

Roles and Responsibilities

All partners by way of this Memorandum of Understanding agree to the following:

Oconee Cultivation Project agrees to:

- 1) Follow all applicable City of Walhalla Rules and Regulations including but not limited to:
 - a) No use of alcohol or tobacco or vaping products or illegal substances; and
 - b) Using the garden space from sunrise to sunset; and
 - c) Not damaging other common space or equipment.
- 2) Designate a garden coordinator to communicate with the city's Administrator and PRT Committee Chair.
- 3) Plan, plant, weed and harvest your plot during the gardening season (March 1- November 30). No bed will be left fallow or unused for during this time. The

Initials: OCP: _____ City of Walhalla: _____

garden is to be used for growing vegetables, flowers, or herbs for personal (non-commercial) use.

- 4) Maintain pathways around and within the bed area and the wood surrounding the raised bed.
- 5) Keep the beds free of weeds, pests and diseases.
- 6) Host at least 2 organized workdays per month. Workday projects should include mulching, weeding and general clean up.
- 7) Provide seeds, seedlings, and garden tools.
- 8) Use low impact and sustainable gardening techniques that do not require tilling and minimal or no application of chemicals (pesticides, fungicides, and herbicides, etc.).
- 9) Properly dispose of all trash and weeds.
- 10) Provide a monthly report to include updates on events, workdays, plantings in the beds, and a general status update regarding the beds.
- 11) Keep the garden a secure, safe place.

The City of Walhalla agrees to:

- 1) Maintain the grass area around the bed area but not between beds.
- 2) Supply water to the community garden at no cost.
- 3) Assist with marketing events when notified by the garden coordinator.
- 4) The City of Walhalla is not obligated to any funding.

Timeline

The roles and responsibilities described above are agreed to through this MOU from signed date until December 31, 2025, at which time the MOU can be resigned, revised or terminated. In the absence of mutual agreement by the authorized officials from Oconee Cultivation Project and City of Walhalla SC this MOU shall end on December 31, 2025. The MOU shall renew for one consecutive year, unless either party notifies the second party with a written notice thirty (30) days prior to the MOU expiration. The MOU may be automatically renewed for up to three (3) years.

Initials: OCP: _____

City of Walhalla: _____

Termination of Agreement

This Agreement may be terminated by either party for any reason. Such termination shall be effective thirty (30) days after written notice to the other parties. Failure of one party to fulfill its responsibilities as outlined above may result in immediate termination of this MOU. In the event of termination, the beds will be removed from 101 N Maple Street, Walhalla SC by the City of Walhalla within fifteen (15) days to avoid falling into disrepair or becoming a safety hazard.

Release of Liability and Hold Harmless

OCP understands that the City of Walhalla is not liable for any loss or damage to property brought or delivered to the premises by OCP; that the City reserves the right to eject anyone from the premises that violates any applicable law, rule or regulation, or interferes with others' use of the facility; and that OCP, its volunteers, employees or guests are using the community garden at their own risk. OCP agrees that neither the City of Walhalla nor any of its officers, agents, volunteers or employees shall be held responsible or made subject of any claim for damages or liability arising from personal injury, bodily injury, property damage or loss of any sort arising out of or related to participation at the community garden. OCP HEREBY AGREES TO RELEASE, INDEMNIFY AND HOLD HARMLESS THE CITY OF WALHALLA ITS OFFICERS, AGENTS, VOLUNTEERS AND EMPLOYEES FROM ANY SUCH CLAIM, LIABILITY OR LOSS.

Force Majeure

Neither party shall be in breach its obligations under this agreement nor incur any liability to the other Party for any losses or damages of any nature whatsoever incurred or suffered by that Party if and to the extent that it is prevented from carrying out those obligations by, or such losses or damages are caused by, a Force Majeure Event except to the extent that the relevant breach of its obligations would have occurred, or the relevant losses or damages would have risen, even if the force major event had not occurred.

As soon as reasonably practical, following the date of commencement of a Force Majeure Event and within a reasonable time, following the date of termination of a Force Majeure Event any party invoking it shall submit to the other party, reasonable proof of the nature of the Force Majeure Event, and of its effect upon the performance of the parties obligation under this agreement.

Initials: OCP:_____

City of Walhalla:_____

Involved Parties

Oconee Cultivation Project is represented by:

City of Walhalla is represented by:

Contact Information

Oconee Cultivation Project
Partner representative
Position
Address
Telephone
E-mail

City of Walhalla
Partner representative
Position
Address
Telephone
Fax
E-mail

(Partner signature)
(Partner name, organization, position)

Date:

(Partner signature)
(Partner name, organization, position)

Date:

Initials: OCP: _____

City of Walhalla: _____