



Town of  
**BLUFFTON**  
*South Carolina*



**FISCAL YEAR 2017 ANNUAL BUDGET**  
**FOR THE PERIOD**  
**JULY 1, 2016 THROUGH JUNE 30, 2017**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Bluffton  
South Carolina**

For the Fiscal Year Beginning

**July 1, 2015**

A handwritten signature in black ink, appearing to read 'Jeffrey R. Evans'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Bluffton, South Carolina for its annual budget for the Fiscal Year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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## Basis of Budgeting and Accounting

The terms “basis of budgeting” and “basis of accounting” are used to describe the timing of recognition; this is, when the effects of transactions or events are to be recognized. The Town’s budget is prepared using the modified accrual basis of accounting which is a combination of cash basis and full accrual basis. Modified accrual accounting recognizes revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known or can be reasonably estimated. Available means that it is collectible within the current period or soon enough after the end of the current period to pay current expenditures. Expenditures are recorded when the liability is incurred and not based on cash flow. For these purposes, the Town considers certain revenues related to the current period to be available if they are collected within 60 days of the end of the current period. All expenditures incurred during the current period are accrued and are general cash flowed within the 60 days as well. All appropriations lapse at year end; however, encumbrances and amounts specifically designed to be carried forward (i.e., multi-year capital projects and approved grants) to the subsequent year are re-appropriated in the following year.

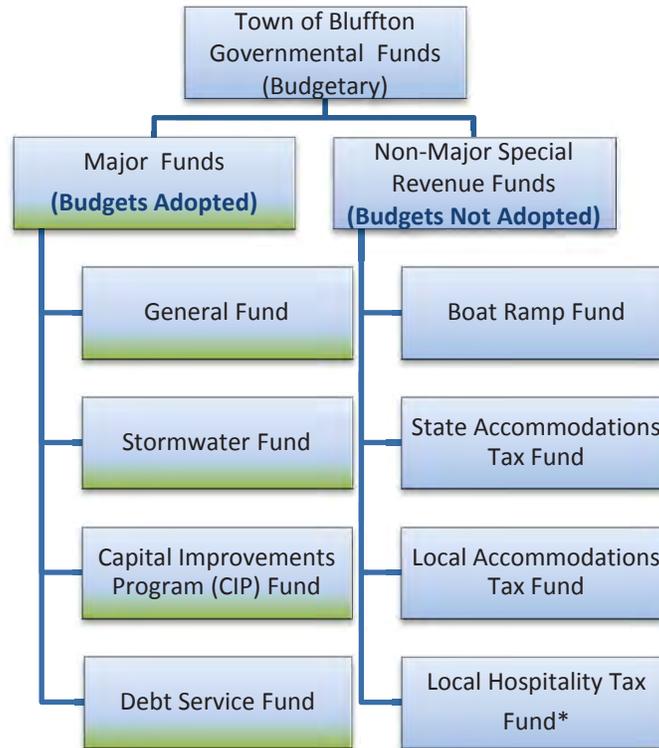
The Town’s Annual Financial Reports are organized on a fund basis in accordance with generally accepted accounting principles (GAAP). The Town’s basis of budgeting differs from the GAAP basis of accounting. Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned on a GAAP basis as opposed to being expended when paid (budget basis). Principal payments on long-term debt are applied to the outstanding liability on a GAAP basis of accounting as opposed to being expended when paid (budget basis). Depreciation and amortization, which are considered expenses on the GAAP basis of accounting, are ignored under the budget basis because these items do not require an expenditure of funds. If transactions are not a current resource or use, they are reported in the operating fund of the fund financial statement. Under GASB 34, noncurrent activities (i.e., capital assets or long-term liabilities) are reported on the government-wide statements only.

## Fund Structure

Governmental Funds are used to account for all of the Town’s general activities. For the Town, these fund activities include general government, public safety, public works, community development, environmental protection, and engineering functions. For budgeting purposes, funds whose revenues or expenditures---excluding other financing sources and uses---constitute more than 10 percent of the revenues or expenditures of the appropriated budget are considered a major fund at a minimum. The Town adopts a budget for the following four major funds: 1) General Fund, 2) Stormwater Fund, 3) Capital Improvements Program Fund, and 4) Debt Service Fund. Budgets are not adopted for the following non-major funds: 1) Boat Ramp Fund, 2) State Accommodations Tax Fund, 3) Local Accommodations Tax Fund, and 4) Hospitality Tax Fund.

# Preface

## Fund Structure



\*Note: All funds shown above are included in the Town's audited financial statements. The only difference between the budgetary and accounting fund structure is that the Local Hospitality Tax Fund is considered a major fund for financial reporting purposes. The reason for the difference is that asset and liability numbers are considered in reporting major funds for financial statement reporting and not for budgeting purposes.

### Major Fund Descriptions:

The General Fund is the Town's primary operating fund and is used to account for all Town financial resources except those to be accounted for in another fund. Principal sources of revenue are property taxes and licenses and permit fees.

The Stormwater Utility Fund is used to account for stormwater utility fees (SWU fees) included on County property tax bills for use in the Town's Stormwater Management Program. The Clean Water Act of 1973 requires local governments to manage stormwater pollution. As a result of this federal mandate, Beaufort County established a Stormwater Management Utility. The utility is responsible for protecting the health of our valuable waterways and for reducing flooding due to storms in our vulnerable low-lying region. Beaufort County collects the stormwater fees for properties within the corporate limits and remits the funds to the Town less an administrative overhead fee currently set at 5%.

The Capital Improvements Program (CIP) Fund account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. In addition to bond proceeds and intergovernmental revenue such as state and federal grants, hospitality tax fees fund tourism-related projects.

# Preface

## Fund Structure

The Debt Service Fund is established to account for the accumulation of resources for the payment of interest and principal on general long-term debt obligations. The primary source of revenue is property tax and bond proceeds.

### Non-major Special Revenue Fund Descriptions:

The Non-Major Special Revenue Funds 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 Town does not budget these non-major funds. However, transfers from these funds are budgeted as “transfers in” to the four major funds as they relate to the fund expenditures for which they may be used.

The Boat Ramp Fund is used to account for fees initially collected upon application of a residential building permit for each dwelling unit. The boat ramp repair fund is restricted to the Town’s use in repair of public access boat ramp facilities in or near the Town.

The State Accommodations Tax Fund is used to account for the portion of state-shared revenues received from the State Accommodations Taxes collected within the corporate limit by the State and distributed to the Town quarterly. A State Accommodations Tax equal to two percent (2%) is imposed on the gross proceeds derived from the rental of any rooms (excluding meeting rooms), campground spaces, recreational vehicles spaces, lodging or sleeping accommodations furnished to transients by any hotel, inn, condominium, motel, “bed and breakfast,” residence or any other place in which rooms, lodging or sleeping accommodations are furnished to transients for consideration within the Town. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person or persons for a period of ninety (90) days or more are not considered “proceeds from transients.” These funds are restricted for the promotion of tourism and the arts in accordance with statutory provisions.

The Local Accommodations Tax Fund is used to account for Local Accommodations Tax revenues collected within the Town and by the Town. A local accommodations tax equal to three percent (3%) is imposed on the gross proceeds derived from the rentals as identified above. According to statutory provisions, the purpose of these funds is to pay, in whole or in part for the current and future needs of the Town, for the following items: tourism-related buildings, including, but not limited to, civic centers, coliseums, and aquariums; cultural, recreational, or historic facilities; beach access and renourishment; highways, roads, streets, and bridges providing access to tourist destinations; advertisements and promotions related to tourism development; water and sewer infrastructure to serve tourism-related demand; and the operation and maintenance of those items previously enumerated, and police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

# Preface

## Fund Structure

The Hospitality Tax Fund is used to account for Hospitality Tax revenues collected within the Town and by the Town. A uniform tax equal to two percent (2%) is imposed by the Town on the gross sales of prepared meals and beverages sold in establishments and also on the gross sales price of sales of prepared meals and beverages sold in establishments licensed for on-premises consumption of alcoholic beverages, beer or wine. According to statutory provisions, the purpose of these funds is to pay, in whole or in part, for the current and future construction, enhancement, preservation and maintenance of tourism-related buildings, including, but not limited to, civic centers, coliseums, and aquariums; cultural, recreational, or historic facilities; beach access and renourishment; highways, roads, streets, and bridges providing access to tourist destinations; advertisements and promotions related to tourism development; and water and sewer infrastructure to serve tourism-related demand.

The legal level of budgetary control is at the fund level. However, in practice, the Town maintains control at the department level. Administrative control is further maintained through more detailed line item budgets.

## Use of Funds by Departments

Department	General Fund	Stormwater Fund	CIP Fund	Debt Service Fund	Special Revenue Funds
Legislative	✓				
Executive	✓				
Economic Development	✓				
Human Resources	✓				
Finance/Business License	✓				
Information Technology	✓				
Municipal Court	✓				
Municipal Judges	✓				
Customer Service	✓				
Planning & Community Development	✓	✓	✓		
Building Safety	✓				
Project Management	✓		✓		✓
Stormwater Management	✓	✓			
Public Works	✓	✓	✓		✓
Police	✓			✓	✓
Non-Departmental	✓				

# Preface

## Budget Process Overview

In accordance with the General Statutes of the State of South Carolina, the Town Council is required to adopt an annual balanced budget ordinance prior to July 1.

The Town of Bluffton's annual budget is developed in conjunction with feedback from the citizens, various boards and commissions including the Town's Planning Commission, the Mayor and Council, the Town Manager, and each department within the Town. Strategic planning sessions and the resulting goals and initiatives provide the foundation and focus for each department as they prepare their budgets.

The budget planning process begins in January of each year. Each department prepares a comprehensive list of goals and objectives that highlight the programs, projects, and initiatives to be considered for the budget. This serves as a guide to prepare their expenditure requests for the upcoming budget year and four future years. During this time, Finance Department staff prepares revenue estimates for both the current year, upcoming budget year, and four future years. This five-year projection provides for long-term financial planning to highlight the impacts to meet long-term Town goals. However, only the first year of the five-year plan is adopted.

Once the departments have completed their budget proposals in accordance with the deadlines set forth in the annual budget calendar, they are forwarded to the Finance Department for consolidation. The total expenditure proposals are compared to the estimated revenues to serve as a mechanism for the Town Manager to make necessary adjustments in programs and priorities, if needed, to ensure a balanced budget and sufficient fund balance for the financial integrity of the Town. The budget is balanced when the sum of estimated revenues and other financing sources (including appropriated fund balances) is equal to estimated appropriations.

Once the Finance Department presents the consolidated draft to the Town Manager, each department meets individually with the Town Manager to review their program budgets.

Following these meetings, revisions or adjustments are made if necessary and the draft of the consolidated budget is finalized and submitted by the Town Manager to the Mayor and Council in May of each year.

A series of workshops are scheduled as necessary with Town Council leading to a public hearing and Council adoption of the budget prior to July 1.

Amendments to the budget are allowable under South Carolina law and are made throughout the year as necessary. As set forth in the Town's Financial Policies, the Town Manager or his designee is authorized to transfer appropriations within the same fund from one budget line item to another, or from one department or division to another as long as the fund's total expenditures are not altered. Changes or amendments that alter the total expenditures of any fund must be approved by Town Council.

# Preface

## Budget Calendar

January 13, 2016	Budget calendar and budget instructions distributed to departments for FY 2016 Budget Plan which includes fiscal years 2016-2020
February 20-21, 2016	Strategic Planning Sessions
February 10-11, 2016	Strategic Planning Town Council Workshop
February 12, 2016	Budget proposals completed in the MUNIS Financial Software budget module and released by Departments to applicable Unit Heads for review
February 19, 2016	Unit Heads release the budget proposals to the Budget Administrator Personnel packages for any additional positions forwarded to Finance Prior year accomplishments for Town-wide goals, updated targets for pending initiatives and new unit goals and initiatives, as well as updates to performance indicators due to Finance
March 2, 2016	Prior year accomplishments for Town-wide goals, updated targets for pending initiatives and new unit goals and initiatives, as well as updated to performance indicators due to Finance
March 9, 2016	Preliminary consolidated budget submitted to Town Manager for review and to compare proposed expenditures with projected revenues
March 14-18, 2016	Town Manager reviews the proposed budgets with Unit Heads and makes recommendations to ensure proper programming and balanced budget
March 25, 2016	Capital Improvements Program submitted to Planning Commission
March 31, 2016	Chamber's proposed budget due to Town for committee review
March 31, 2016	Accommodations Tax Advisory Committee (ATAC) review of Chamber's Budget for recommendations to Council
April 4, 2016	Final recommended budget revisions and finalized CIP data sheets due to Finance for consolidation
May 10, 2016	Town Manager delivers the proposed budget to Town Council for First reading of ordinance (additional workshops scheduled as needed)
May 11-June 7	Additional Budget Workshops scheduled as needed
June 14, 2016	Public Hearing; second and final reading of Budget Ordinance
July 1, 2016	New Fiscal Year begins

## **Preface**

### **What are the goals and priorities guiding the budget?**

(Please refer to the Strategic Plan which begins on page 157 for more detailed information.)

#### **STRATEGIC ACTION PLAN**

The Town of Bluffton Strategic Action Plan is built around the keyword of “Action”. Unlike most strategic plans, the Town’s plan is linked to the business systems that drive decisions for the Mayor, Council and Town management. The strategic action plan links to the Town’s budget process, staff work plans and performance evaluations, town-wide performance measures and Town Council agendas; to ensure the day-to-day relevancy and effectiveness of the plan.

This strategic action plan establishes a road map for activities and initiatives that will achieve the vision for the Town and ensure that Bluffton is poised to capitalize on opportunities to advance key initiatives. This plan is a flexible tool to guide and assist decision-makers with proactive projects and policy development to achieve results that will be enjoyed by current residents and future generations. The plan is designed to highlight key activities and goals for the Town and is aligned with many other planning documents used by the Town. These current and future plans of the Town can be linked to the focus areas, guiding principles and projects included in the strategic plan.

The strategic action plan focuses specifically on activities outside of the day-to-day operational services that the Town provides. The projects included in the strategic action plan are specific, measurable, on a timetable, and assigned to a responsible department/division within the Town. The strategic action plan may also be used as a mechanism to provide status updates on the progress of activities at regular intervals.

The Strategic Action Plan will function as a compass for the Town to continuously make strategic decisions on maintaining and improving its operations.

#### **VISION**

Bluffton, the Heart of the Lowcountry, a town that appreciates the past, focuses on today and is planning together for a greater future.

#### **MISSION**

We take care of our citizens, the town and each other by continuously making our community and organization better.



*Town Manager's Budget Message*  
*June 14, 2016*

Honorable Mayor and Council Members:

I am pleased to present to you the adopted Fiscal Year 2017 Consolidated Municipal Budget using the blueprint of the town's Strategic Action Plan. This Financial Plan provides a balanced budget that based on our vision, mission, and strategic focus area initiatives. We are delivering on the Town Council priorities, improving our core services and improving existing programs.

The Fiscal Year 2017 Consolidated Municipal Budget presented addresses the challenges of the continued growth, meeting the needs of our citizens and delivering a balanced budget that reduces our tax rate by two mills from 44.35 to 42.35. Our elected officials and Town staff worked together for the betterment of the community in preparing this budget.

The total Consolidated Proposed Budget is \$36,652,292 and the tax millage rate is 39 mills for the General Fund and 3.35 mills for the Debt Service Fund. The continued growth in our community, both residential and commercial investments, has provided a strong financial position for the Town.

	FY 2016 Revised Budget	FY 2017 Adopted Budget	\$ Change	% Change
General Fund	\$ 14,365,701	\$ 18,698,885	\$ 4,333,184	30.16%
Stormwater Fund	3,687,870	2,901,495	(786,375)	-21.32%
Capital Improvements Program Fund	10,337,000	12,492,115	2,155,115	20.85%
Debt Service Fund	1,946,595	2,436,797	490,202	25.18%
Total Consolidated Budget	\$ 30,337,166	\$ 36,529,292	\$ 6,192,126	20.41%

**The General Fund** represents 51% of the consolidated budget at \$ 18,821,885; Business License Fees, Building Permits Franchise Fees, and Development Fees continue to be the majority of the increase in the General Fund. Building inspections increased 25% in FY 2016 and another strong year for business activity and housing investments is projected in FY 2017. The General Fund fund balance has had a steady increase since 2011 with the continued economic recovery of the residential and commercial sectors. Included in this year's budget is a one-time fund balance transfer of \$2.64 million to fund capital projects, specifically the Town Hall Renovation and Don Ryan Center for Innovation Building Upfit. The financial policies for the reserves in the General Fund for the Emergency Recovery Fund (15%) and the unassigned fund balance (10%) are maintained in this budget to ensure a healthy financial position.

Expenditures support the Affordable Housing Committee Work Plan, Beautification Committee Work Plan implementations, 50 free courtesy parking spaces in the Bluffton Historic District through a shared parking agreement with Cornerstone Church and year one of a three year funding partnership with the Bluffton Rotary for improvements to Oscar Frazier Park's Field of Dreams. Seven full time employees, one part-time employee and a K-9 unit are proposed. Investments in Economic development through

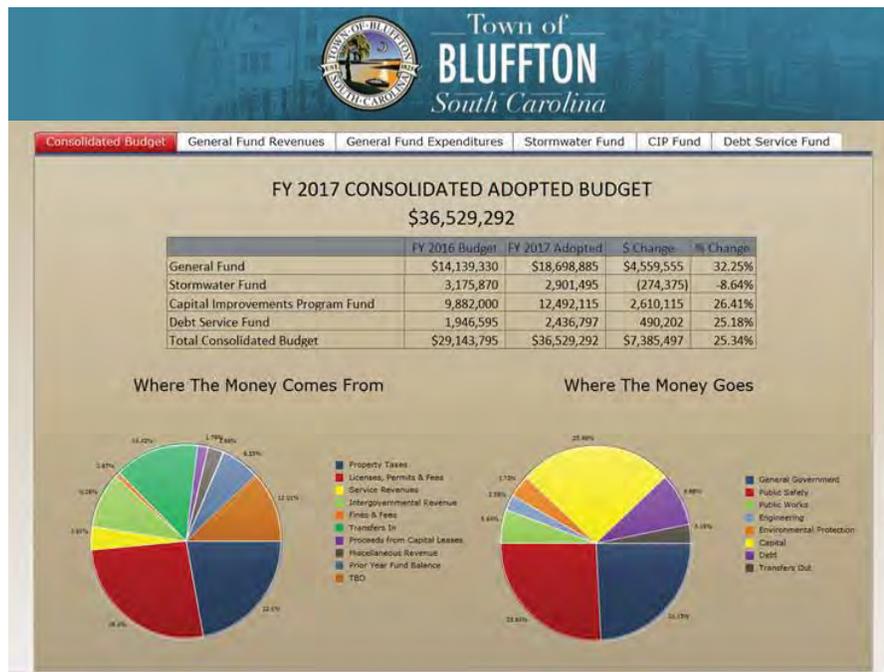
support of the Bluffton Public Development Corporation and Don Ryan Center for Innovation are also included. The General Fund budget includes funding for equipment and software upgrades of town technology and equipment for Public Works to improve efficiencies. Additionally, proposed is Police equipment for new staff, a Collision Response Unit and new public safety technology.

**The Stormwater Fund** is 8% of the consolidated budget at \$2,901,495. It supports the staff, operations, public works labor for drainage, and septic program. The budget includes a transfer of \$2,090,800 in funds to the Capital Improvements Program Fund in support of the May River, surrounding rivers and watersheds, Buck Island Sewer projects, MS4 program implementation, and the start of a sewer connection program.

**Capital Improvements Program Fund** is 34% of the consolidated budget at \$12,492,115 and supports diversified projects throughout our Bluffton neighborhoods. Historic District Civic Infrastructure improvements add 50 additional on-street parking spaces along Dr. Mellichamp Drive, street lights, sidewalks, and crosswalks. Other projects include Stormwater projects, town facilities, land acquisition, Garvin House, Oyster Factory Park improvements and a Dog Park. Funding is provided for a Public Private Partnership with Southeastern Development Associates for construction of public infrastructure at the Buckwalter Place Multi-County Commerce Park.

**Debt Service Fund** is \$2,436,797 or 7% of the consolidated budget and supports the debt service for the 2014 Tax Improvement Financing District, 2010 General Obligation Bond for the Law Enforcement Center at Buckwalter Place, and a transfer to the Capital Improvements Program Fund for allowable projects.

For a brief overview of the Town’s Consolidated Budget, a “Budget Dashboard” is located on the Town’s website and provides some interactive data through the use of tabs for each fund and includes additional drop down options to view the General Fund revenues.



<http://www.townofbluffton.sc.gov/documents/budget.dashboard.pdf>

This proposed financial plan truly supports our Bluffton Town Vision “Bluffton, the heart of the lowcountry, a town that appreciates the past, focuses on today and is planning together for a greater future.” I would like to express my appreciation to the staff involved in the development of this budget and for the support and direction of Town Council. This financial plan provides the resources and staff for all of our commitments to making Bluffton a better place.

Sincerely,



Marc Orlando, ICMA-CM  
Town Manager



Town of Bluffton, South Carolina  
Consolidated Municipal Budget  
Fiscal Year  
July 1, 2016 through June 30, 2017

Elected Officials

Mayor: The Honorable Lisa Sulka

Council Members:

Larry Toomer – Mayor Pro Tempore  
Fred Hamilton  
Harry Lutz  
Dan Wood

Appointed Officials

Marc Orlando – Town Manager

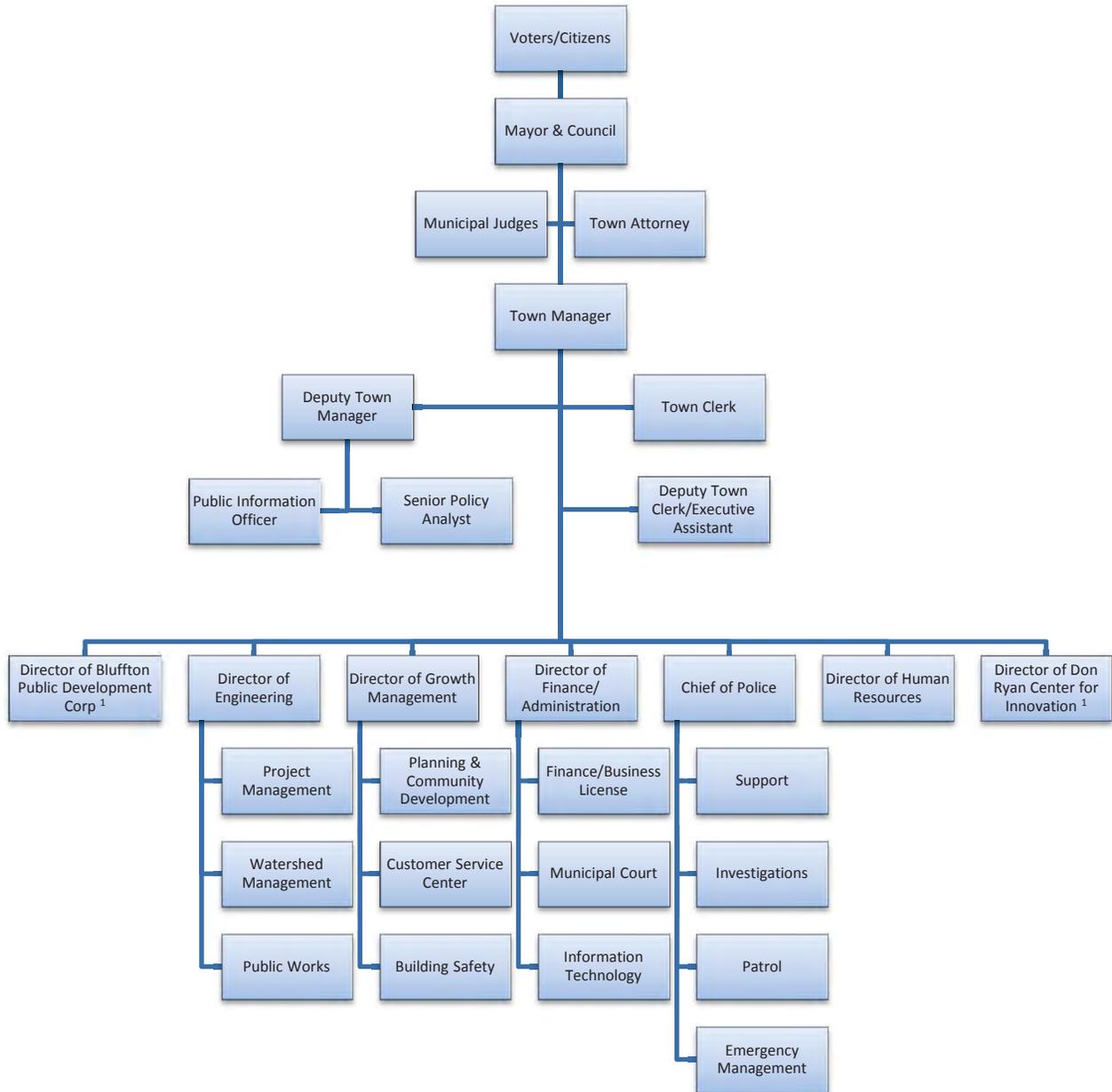
Terry A. Finger – Town Attorney

Senior Management

Scott Marshall	Deputy Town Manager
Kim Jones	Director of Engineering and Public Works
Shawn Leininger	Director of Growth Management
Shirley Freeman	Director of Finance/Administration
Katherine Robinson	Director of Human Resources
David Nelems	Executive Director of Don Ryan Center for Innovation
Joey Reynolds	Chief of Police
Sandra Lunceford	Town Clerk
Debbie Szpanka	Public Information Officer

# Town of Bluffton

## Organizational Chart



<sup>1</sup>Discretely Presented Component Units

# Where is Bluffton?



## Town of Bluffton at a Glance

The Town of Bluffton is located in Beaufort County, a southern coastal county in South Carolina. It is situated on a high bluff overlooking the May River, a pristine waterway that has strongly contributed to the Town's history and continued success. Bluffton is located just 12 miles west of Hilton Head Island, SC and approximately 20 miles northeast of Savannah, GA.

The Town of Bluffton, established in 1825, was approximately one square mile when originally incorporated in 1852. During this time, a steamboat landing was constructed at the end of Calhoun Street allowing the Town to be a center of trade and stopover for travelers between Savannah and Beaufort and Charleston.

Bluffton represents what some call "the last true coastal village of the South." We take pride in not only our cultural heritage, but also the wonderful landscape and natural environment that shape this place we call "home." Bluffton's unofficial motto, "Bluffton is a State of Mind," reflects the makeup of this southern community which has become well known for its leisurely, independent attitude.

Over the last 50 years, Bluffton has attracted many full-time residents due to the growth of Hilton Head Island as a major vacation destination. When the Town's neighboring resort area of Hilton Head Island began to reach the "build out" stage of their development, Town of Bluffton officials began to recognize the enormous amount of growth that would soon face the Town. The Town's goal was to control the growth fending off low-quality development and maintaining the Town's unique character while preserving the Town's tourist-friendly historic district, thriving arts community, and scenic resources that make this area desirable. All of the land outside the original "one square mile" of the Town (referred to as Old Town) was in the jurisdiction of Beaufort County. Taking a proactive approach to the growth in the area and to provide local control over future development, the Town began annexation of surrounding areas including 20,660 acres of Palmetto Bluff, an upscale resort and residential development.

### ***Palmetto Bluff Awards and Recognition:***

*AAA Five-Diamond  
Most Luxurious Accommodations North America*

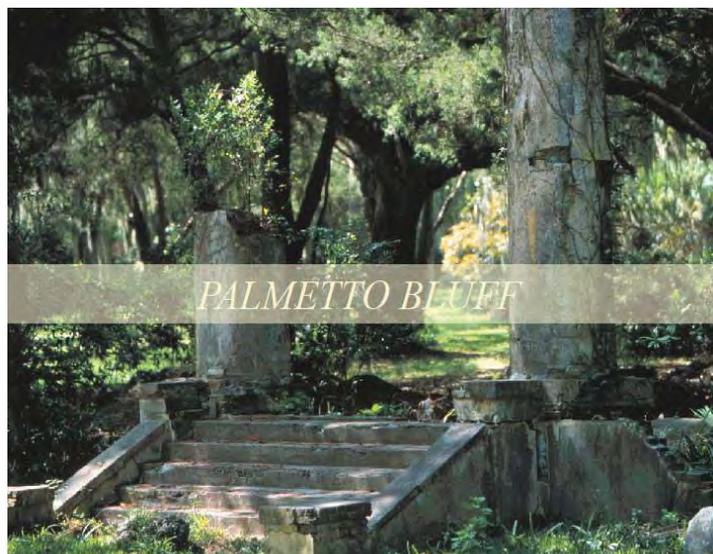
*U.S. News & World Report  
Rated No. 1 Hotel in South Carolina and No. 3  
Top 10 Hotels in the U.S. – 2013*

*Conde Nast Traveler Readers' Choice Awards  
Gold List, Platinum Circle - 2013*

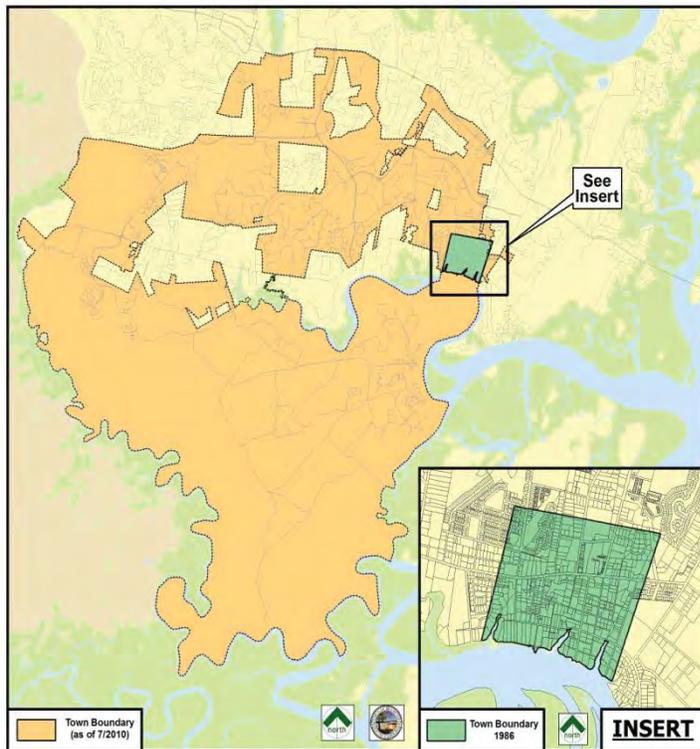
*Conde Nast Travelers Readers' Choice Awards  
Voted #1 Best Resort in the Southern US – 2012*

*Travel + Leisure, 500 World's Best Hotels- 2013*

*Travel + Leisure World's Best Awards, Rated No.  
6 Top Resort in Continental U.S. - 2012*



# Town of Bluffton at a Glance



Bluffton expanded its territory by more than 32,000 acres primarily through annexation of four tracts of undeveloped land (Palmetto Bluff, Shults tract, Buckwalter tract, and Jones tract). Coupled with the Buck Island/Simmons ville area annexation and a number of auxiliary annexations (Bluffton Village, Village at Verdier, Shultz-Goethe Road Area, and Willow Run), ***the Town of Bluffton is now approximately 54 square miles in area, becoming the fifth largest town in South Carolina by land area.*** These annexations have created a challenge for government officials and citizens to preserve the Town's rich historical heritage and unique character.

## Government Profile

The Town operates under the council-manager form of government. Policy-making and legislative authority are vested in a governing council (Council) consisting of a mayor and four (4) other members. Members of Council are elected for a term of four (4) years. Council is primarily responsible for setting policies, passing ordinances, adopting the budget, appointing committees, and hiring both the Town's manager, municipal judges and attorney. The Town Manager, acting as Chief Executive Officer, carries out the policies and ordinances of the Council, oversees the day-to-day operations of the Town, and appoints the heads of various departments.

The Town is empowered to levy a property tax on both real and personal property located within its boundaries. The Town also has the power by statute to extend its corporate limits by voluntary annexation as deemed appropriate by Council.

## Local Economy

The Town responded to its anticipated growth by collecting fees from the developers to try and shield existing residents from the costs associated with growth. During the economic downturn, these fees decreased significantly. However, these fees are now trending upward and the budgeted amount for Fiscal Year 2017 is increased 27.5% from prior year.

# Town of Bluffton at a Glance

## Local Economy

In 2005, the Town began construction of the May River Technical Park (Tech Park) in Buckwalter Place. The vision was to have an integrated mixed-use, technology-based business center near the intersections of the new Bluffton and Buckwalter Parkways for easy access both from its residents and visitors.

In June of 2006, the Town entered into a building construction and operating agreement with EviCore National (the nation's leading health insurance benefits organization) for the construction of an office building containing up to 49,000 square feet in the Tech Park for EviCore to expand its presence in South Carolina. EviCore, a medical diagnostic imaging company, is a provider of healthcare specialty benefits management solutions to America's health plans. The construction of this building and the Tech Park project was completed in June of 2008.



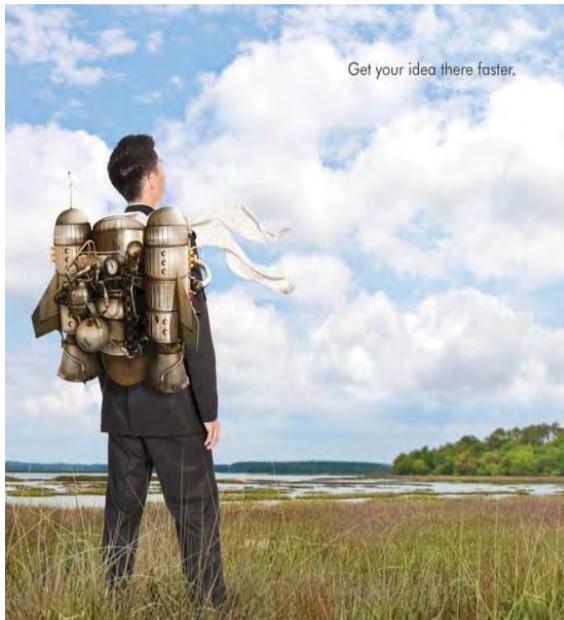
In 2010, construction of a second two-story building serving as National Headquarters for EviCore and encompassing approximately 35,000 additional square feet was completed. To date, more than 500 jobs have been created.



*Investing in projects such as this will continue to strengthen the Town's economy and maintain a favorable employment rate.*

# Town of Bluffton at a Glance

## Local Economy



The Tech Park in Buckwalter Place continues to grow. In the spring of 2012, a technology incubator established by Clemson University and the Town of Bluffton and housed at EviCore National officially opened as the Don Ryan Center for Innovation (DRCI). It is named after the late Don Ryan who was CEO of EviCore National. The business center is a public-private partnership aimed at attracting tech-savvy entrepreneurs, inventors, and small business to the area to diversify the economy and create jobs. The center offers space and resources as well as links participants to intellectual property, technology evaluation, product development services, seed financing, business mentorships, corporate relationships and hands-on consulting support.

Twenty-Eight companies have been in the formal Don Ryan Center for Innovation program. Of these 70% are located in Bluffton. Since August of 2013, we have formally advised another sixty-seven companies.

Every May current innovators and graduates are surveyed about their company performance. This year's data shows:

- Jobs created: 88 jobs
- Annual payroll: \$4,940,000
- Annual sales: \$25,224,000
- % of companies planning to hire in the next 12 months: 47%

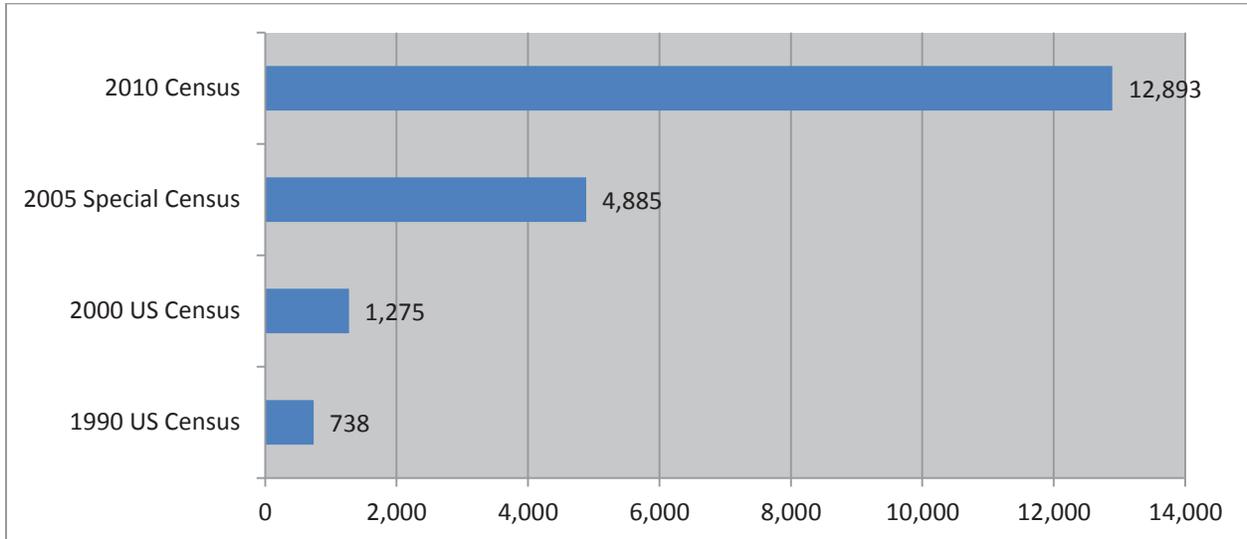
Individuals and companies can now join the DRCI. Members enjoy the following benefits:

- FREE access to all monthly educational sessions (a \$120 value)
- One ticket to Annual Innovator event
- Advance notice on DRCI activities and opportunities
- Member newsletter
- Opportunity to include business news in our monthly newsletter
- Access to the Marketing Memo, 52 weeks of business building ideas delivered right to member's inbox every Monday Morning
- Opportunity to contribute content to our blog and/or monthly newsletter

# Town of Bluffton at a Glance

## Economics Profile

### Population



Source: U.S. Census Bureau

*Over the decade, comparing the 2000 Census with the 2010 Census, Bluffton is the fastest growing city/town in South Carolina.*

### Unemployment

Annual estimates are not available specifically for the Town of Bluffton; however, Beaufort County, South Carolina and the United States Unemployment Rates follow:

<u>Year</u>	<u>Beaufort County</u>	<u>South Carolina</u>	<u>United States</u>
2000	3.1%	3.6%	4.0%
2001	3.9%	5.2%	4.7%
2002	4.2%	6.0%	5.8%
2003	4.8%	6.7%	6.0%
2004	5.0%	6.8%	5.5%
2005	4.9%	6.8%	5.0%
2006	4.7%	6.4%	4.6%
2007	4.3%	5.6%	4.6%
2008	5.3%	6.8%	5.8%
2009	8.9%	11.4%	9.3%
2010	9.0%	11.1%	9.6%
2011	9.1%	10.3%	8.9%
2012	8.0%	9.0%	8.1%
2013	6.8%	7.6%	7.4%
2014	5.7%	6.4%	6.2%
2015	5.4%	6.0%	5.3%

Source: <https://lmi.dew.sc.gov/lmi%20site/Documents/CommunityProfiles/04000013.pdf>

# Town of Bluffton at a Glance

## Economics Profile

### Per Capita Income

Annual estimates are not available specifically for the Town of Bluffton; however, Beaufort County, South Carolina and the United States Per Capita Income amounts follow:

<u>Year Ended</u>	<u>Beaufort County Per Capita Income</u>	<u>Beaufort County % of U.S. Per Capita</u>	<u>South Carolina Per Capita Income</u>	<u>United States Per Capita Income</u>
2000	33,887	110.80%	25,143	30,585
2001	34,692	110.05%	25,859	31,525
2002	35,394	111.34%	26,263	31,789
2003	36,803	112.70%	26,903	32,657
2004	39,102	114.07%	28,135	34,280
2005	41,068	114.53%	29,402	35,859
2006	44,533	116.79%	31,183	38,130
2007	45,992	115.63%	32,443	39,776
2008	45,557	110.97%	33,449	41,052
2009	43,371	110.17%	32,499	39,366
2010	41,194	102.28%	32,853	40,274
2011	43,584	102.65%	34,220	42,459
2012	45,122	101.98%	35,461	44,247
2013	45,222	101.79%	35,472	44,425
2014	46,137	99.45%	36,677	46,392
2015	N/A	N/A	38,041	48,052

Source: <https://fred.stlouisfed.org/series/SCPCPI>

N/A = not available

### Major Employers (as of June 30, 2016)

<u>Company</u>	<u>Product or Service</u>	<u>Number of Employees</u>
Beaufort County School District- Bluffton only	Education	573
Inn at Palmetto Bluff & Palmetto Bluff Clubs	Hotel/Tourism	363
EviCore National, LLC	Healthcare	362
Publix	Retail	246
Resort Services Inc.	Linen Supply	186
NHC Healthcare/Bluffton	Healthcare	183
Hargray	Communication	162
Kroger	Retail	136
Bluffton Township Fire Department	Public Service	130
Town of Bluffton	Government	133
Outback Steakhouse	Restaurant	87

Source: Individual Employers

# Town of Bluffton at a Glance

## Economics Profile

### Top Five Tax Payers

Taxpayer	Fiscal Year 2016	Percent of
	Tax Year 2015	Total
	Assessed Value	Assessed Value
South Carolina Electric & Gas Co	\$4,466,840	2.9%
Palmetto Electric COOP Inc	\$1,830,570	1.2%
Garrison Bluffton LLC	\$1,306,610	0.8%
PBLH LLC	\$1,111,360	0.7%
Bluffton Telephone Company Inc	\$1,114,620	0.7%

Note: The rankings are based on total taxes paid and not the total assessed value.

### Property Tax Rates (*Direct and Overlapping*)

Fiscal Year	Tax Year	Town of Bluffton	<u>Overlapping Rates</u>		
			Beaufort County	Bluffton Fire District	Total Rate Actual Value
2004	2003	49.00	194.40	26.10	269.50
2005	2004	42.00	142.80	18.60	203.40
2006	2005	42.00	146.10	20.20	208.30
2007	2006	42.00	157.80	21.00	220.80
2008	2007	40.00	174.70	22.00	236.70
2009	2008	40.00	182.50	22.70	245.20
2010	2009	38.00	160.65	20.04	218.69
2011	2010	38.00	164.13	20.05	222.18
2012	2011	38.00	165.80	20.05	223.85
2013	2012	38.00	167.78	20.49	226.27
2014	2013	44.35	185.46	24.02	253.83
2015	2014	44.35	186.02	24.02	254.39
2016	2015	44.35	194.36	25.24	263.95
2017	2016	42.35	194.36	25.24	261.95

### Assessed Values

Fiscal Year	Tax Year	Real & Personal Property		Motor Vehicles		Total Taxable	
		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2006	2005	37,050,380	721,764,420	1,776,284	23,683,787	38,826,664	745,448,207
2007	2006	71,379,697	1,368,824,010	3,473,573	46,314,307	74,853,270	1,415,138,317
2008	2007	91,606,794	1,760,140,210	4,545,857	75,764,283	96,152,651	1,835,904,493
2009	2008	117,639,926	2,240,638,874	4,988,255	83,137,583	122,628,181	2,323,776,457
2010	2009	131,730,227	2,476,463,407	5,293,319	88,221,983	137,023,546	2,564,685,390
2011	2010	130,372,943	2,464,735,820	6,093,820	101,563,667	136,466,763	2,566,299,487
2012	2011	130,578,732	2,489,307,650	6,372,315	106,205,250	136,951,047	2,595,512,900
2013	2012	137,823,790	2,597,113,876	8,819,505	156,991,750	146,643,295	2,754,105,626
2014	2013	130,020,720	2,735,337,120	10,538,720	175,645,333	140,559,440	2,910,982,453
2015	2014	126,153,934	2,901,540,482	11,996,080	199,854,693	138,150,014	3,101,395,175
2016	2015	143,552,460	3,301,706,580	11,573,880	192,820,841	155,126,340	3,494,527,421

Note: FY 2015 and FY 2016 Estimated

# Town of Bluffton at a Glance

## Economics Profile

### Legal Debt Margin Calculation

Estimated Assessed Value - FY 2017	\$ 165,873,734
Debt Limit (8% of assessed value)	13,269,899
Debt applicable to limit	(5,875,000)
Legal Debt Margin (without a referendum)	<u>\$ 7,394,899</u>
Total net debt applicable to the limit as a percentage of debt limit	44.3%

### Legal Debt Margin Information Last Five Years

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Debt limit	\$ 10,956,084	\$ 11,731,464	\$ 11,244,755	\$ 11,719,584	\$ 12,410,107
Total net debt applicable to limit	\$ 6,500,000	\$ 6,500,000	\$ 6,300,000	\$ 6,090,000	\$ 5,875,000
Legal debt margin	\$ 4,456,084	\$ 5,231,464	\$ 4,944,755	\$ 5,629,584	\$ 6,535,107
Total net debt applicable to limit as a percentage of debt limit	59.3%	55.4%	56.0%	52.0%	47.3%

# Financial Policies

## Budget Policy

In accordance with the General Statutes of the State of South Carolina, the Town Council is required by state statute to adopt an annual balanced budget in which all current operating revenues are equal to, or exceed, all operating expenditures at adoption and at year end. Appropriations may be made from prior year fund balance provided favorable reserves are maintained.

### A. Annual Balanced Budget

1. The Town Manager submits to Town Council a proposed budget for the General Fund, Debt Service Fund, and Capital Improvements Program (CIP) Fund for the year which includes proposed expenditures and the means of financing them.
2. The budgets and related millage rate are legally enacted by ordinance.
3. A public hearing is held for taxpayers' comments regarding the budgets for the General Fund, Debt Service Fund, and Capital Improvements Program (CIP) Fund.
4. Finance will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
5. Budgets are prepared and adopted on a basis consistent with generally accepted accounting principles. All appropriations lapse at year end; however, encumbrances and amounts specifically designated to be carried forward to the subsequent year are re-appropriated in the following year.
6. The Town will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues.

### B. Amendments

1. The Town Manager or designee is authorized to transfer any sum from one budget line item to another, or from one department or division to another department or division; provided, however, that no such transfer shall:
  - a. be made from one fund to another fund,
  - b. conflict with any existing Bond Ordinance, or
  - c. conflict with any previously adopted policy of the Town Council.
2. Changes or amendments that alter the total expenditures of any fund must be approved by Town Council.

# Financial Policies

## Budget Policy

### C. Revenues

1. The Town shall maintain a diversified and stable revenue system to the extent provided by law to insulate it from short-term fluctuations in any one revenue source.
2. The Town estimates its annual revenues by objective and analytical processes. Revenue forecasts for the next five years shall be conservative and will be reviewed and updated annually. Each existing and potential revenue source will be re-examined annually.
3. The Town will avoid dependence on temporary revenues to fund day-to-day municipal services. One time revenues will generally be used for one-time expenditures.
4. All potential grants will be carefully examined for matching requirements (both dollar and level-of-effort matches).

### D. Expenditures

1. The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital infrastructure and equipment.
2. All equipment needs and replacements for the next five years will be projected and the projection will be reviewed and updated each year.
3. Expenditure forecasts for the next five years shall be all-inclusive and will be reviewed and updated annually.
4. Accommodations Tax grant expenditures will be funded by appropriations of State Accommodations Tax and Local Accommodation Tax revenues. Recommendations for these expenditures will be made by the Accommodation Tax Advisory Committee to Town Council for approval.

### E. Capital Improvements Program

1. The Town will make all capital improvements in accordance with an adopted Capital Improvement Program (CIP) budget.
2. The Town will develop a five-year plan for capital improvements and update it annually. The CIP will be presented to the Planning Commission annually and their recommendations will be given to Town Council.

# Financial Policies

## Budget Policy

3. As part of the annual consolidated municipal budget, the Town will adopt an annual capital improvement budget based on the multi-year CIP. The annual budget will implement the first year of the CIP and will be presented to Council with funding sources.
4. The Town will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts. The Town will attempt to determine the least costly financing method for all new projects.
5. The Town will maintain all its assets at a level adequate to protect the Town's capital investment and to minimize future maintenance and replacement costs.
6. The Town will project its equipment replacement and maintenance needs for the next five years and will update this projection each year. From the projection a maintenance and replacement schedule will be developed.
7. The Town will make all capital improvements in accordance with the adopted CIP budget.
8. Projects funded with bonds, loans, or short-term notes will continue until the project is finished and closed on the general ledger. Staff must re-appropriate the budgets for these projects annually through the budget process.
9. Projects that will exceed budget must have a revised budget and request for additional funding submitted to Finance prior to incurring the expenditure. Additional funding may be identified through savings on other capital projects at the discretion of the Town Manager, his designee, or through Town Council action in accordance with the budget transfer policy.

## Fund Balance Policy

Fund balance is intended to serve as a measure of the financial resources available in a governmental fund. It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks, ensure stable tax rates, maintain bond rating, and not jeopardize the continuation of necessary public services. This policy will ensure the Town maintains adequate fund balance reserves in the Town's Governmental Funds to provide the capacity to:

1. Supply sufficient cash flow for daily financial needs,
2. Secure and maintain investment grade bond ratings,

# Financial Policies

## Fund Balance Policy

3. Deliver adequate reserves to offset significant economic downturns or revenue shortfalls, and
4. Offer adequate reserves for unforeseen expenditures related to emergencies.

Fund balance levels are also a crucial consideration to long-term financial planning.

Fund Balance for the Town's Funds will be comprised of the following categories:

1. Non spendable - amounts that cannot be spent because they are either (a) not in spendable form (i.e. assets that will never be converted into cash) or (b) legally or contractually required to be maintained intact (i.e. principal of endowments).
2. Restricted - amounts that are limited in how they can be spent due to external legal restrictions, such as externally imposed by creditors (debt covenants), grantors, contributors, laws, or regulations of other governments.
3. Committed - amounts used for a specific purpose pursuant to council imposed formal action and can only be removed by council action. These amounts can include:
  - a. Amounts set aside based on self-imposed limitations established and set in place prior to fiscal year-end, but can be calculated after the fiscal year-end.
  - b. Limitations imposed at the council level and that require the same action to remove or modify.
4. Assigned - amounts that are intended to be used for specific purposes, but are neither restricted nor committed. Requires no formal action by year end from Town Council and is delegated to the Town Manager and/or Director of Finance.
5. Unassigned - amounts that are not reported in any other classification. Only reported within the General Fund; when the Town transfers resources from the general fund to another governmental fund, it is communicating that, at a minimum, it intends to use those resources for the purpose of the fund receiving them (minimally designated as Assigned).

The General Fund will be the only fund that has unassigned fund balance. All other funds' fund balances will be designated at minimum as assigned by their original intent.

## General Fund Unassigned Fund Balance

1. The Town of Bluffton will strive to maintain a committed General Fund balance equal to 15% of the budgeted governmental fund expenditures as the Emergency Recovery Fund.

# Financial Policies

## Fund Balance Policy

After this fund balance is achieved, an unassigned balance goal for the fiscal year should be 10% of the budgeted operating General Fund expenditures.

2. Management is expected to manage the budget so that revenue shortfalls and expenditures do not impact the Town's total committed fund balance.
3. The Town of Bluffton will strive to maintain a committed Vehicle and Equipment Replacement Reserve. This reserve shall be funded at an amount equal to 105% of the designated assets' prior completed fiscal year's depreciation cost from uncommitted Fund Balance. This funding will occur in years in which there is a positive net change in the prior year's fund balance. In addition, any insurance proceeds from totaled vehicles and proceeds from the sale of vehicles and equipment will be designated as reserved for future vehicle or equipment purchases. Debt Service requirements (lease principal and interest payments) are charged to Department Cost Centers and reduce the Vehicle and Equipment Replacement Reserve each year.
4. The order of expenditure must be classified. The Town shall spend funds from restricted fund balance first, and then committed fund balance, assigned fund balance and lastly unassigned fund balance. Whenever multiple revenue sources are available, the Town will use resources in this order (as deemed by the agency granting funds or bond ordinances): bond proceeds, Federal funds, State funds, local county funds, and Town funds. The Town Manager may deviate from this order when it best meets the needs of the Town.

## Local Accommodations Tax Fund Balance

In accordance with the Town's Local Accommodations Tax Ordinance, the Town shall set aside three percent of the one percent received for hurricane and other disasters as a committed reserve in the fund balance for disaster management communications-oriented programs. Fund expenditures shall be used to provide for post-disaster advertising, a communications link to emergency agencies, and media programs to provide public notice. Funds may be distributed upon authorization by the Town Manager.

## Debt Management Policy

Issuing debt commits the Town's revenues years into the future, and may limit the Town's flexibility to respond to changing service priorities, revenue inflows or one time expenditures. A debt policy sets forth the parameters for issuing debt and managing liabilities and provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, and the method of sale that may be used.

1. The Town will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues and where sufficient justification is provided to Town Council.

# Financial Policies

## Debt Management Policy

2. When the Town finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the projects. The Town's long-term borrowings should not exceed a term of 40 years.
3. The Town Manager or his designee will maintain regular and good communications with the bond rating agencies about its financial condition and will provide requested information in a timely manner. The Town will follow a policy of full disclosure within Comprehensive Annual Financial Reports and in Official Statements related to bond issues. The Town shall periodically review possible actions to maintain or improve its bond ratings by various rating agencies.
4. Where feasible, the Town will use special assessment fees, tax revenue or other self-supporting bonds so those benefiting from the improvements will bear all or part of the cost of the project financed.
5. The Town reviews its outstanding debt annually for the purpose of determining if the financial market place will afford the Town the opportunity to refund an issue and lessen outstanding debt.
6. State statutes limit the amount of general obligation debt that a unit of government can issue to eight percent (8%) of the total assessed value of taxable property located within that government's boundaries. The Town may incur General Obligation Debt over the eight percent (8%) limit when approved by a majority vote in a referendum as authorized by law.
7. The Town will select a method of sale that is the most appropriate in terms of the transaction, financial and market conditions.
  - a. Competitive sale – according to state law, except in limited issues, general obligation bonds must be issued through competitive sale. For these bonds – and any other bonds that the Town may deem necessary to issue through competitive sale – the Town will set the terms of the sale to encourage as many bidders as possible. By maximizing bidding, the Town seeks to obtain the lowest possible interest rates on its bonds.
  - b. Negotiated sale - When certain conditions favorable for a competitive sale do not exist and when a negotiated sale will provide significant benefits to the Town that would not be achieved through a competitive sale, the Town may elect to sell its debt obligations through private or negotiated sale. Such determination may be made on an issue-by-issue basis, for a series of issues, or for part or all of a specific financing program.

# Financial Policies

## Debt Management Policy

8. The Internal Revenue Code of 1986, as amended (the “Code”) and the regulations promulgated thereunder (the “Regulations”) impose certain requirements on tax-exempt obligations, including but not limited to, restrictions on the use of bond proceeds and bond-financed property, arbitrage yield restrictions, and the arbitrage rebate requirement. These requirements are generally applicable throughout the period that the bonds remain outstanding.

The September 2011 revision to the Form 8038-G, Information Return for Tax Exempt Governmental Obligations (“Form 8038-G”) requires the issuer to represent whether it has established written procedures to (a) monitor the requirements of Section 148 of the Code, including, but not limited to, the arbitrage rebate and arbitrage yield restriction requirements; and (b) ensure that any nonqualified bonds (within the meaning of Section 1.148-12(j) of the Regulations) are remediated in accordance with the Code and the Regulations.

In addition to the above-described Form 8038-G representations, the Town of Bluffton, South Carolina (“the Town”) has been advised that additional procedures are recommended in order for the Town to document compliance with the applicable federal tax requirements. Actions pursuant to these procedures (collectively referred to as post-issuance tax compliance) are intended to assist the Town in documenting compliance with the applicable federal tax requirements. Post-issuance tax compliance requires identifying the responsible people and the applicable procedures.

- a) The Town Manager or his/her designee shall be responsible for compliance with this policy and for compliance with any continuing disclosure obligations undertaken by the Town or imposed upon the Town by state or federal law or regulations. The Town Manager or his/her designee is permitted to obtain the assistance of his or her staff to cause this information to be compiled and provided, but the ultimate responsibility for the dissemination of the information will remain with the Town Manager or his/her designee.
- b) The Town Manager or his/her designee shall acquire a clear understanding regarding the Town’s continuing disclosure obligations. Through participation in professional groups such as the South Carolina Government Finance Officers Association, the designee shall participate in continuing education programs regarding continuing disclosure.
- c) For each issuance of bonds that involves a continuing disclosure obligation the designee shall review such continuing disclosure undertaking and discuss with the Town’s bond counsel, financial advisor and underwriter, if any, prior to the execution of such continuing disclosure undertaking.

# Financial Policies

## Debt Management Policy

- d) The continuing disclosure undertaking related to the Town's \$6,500,000 General Obligation Bonds, Taxable Series 2010 (Build America Bonds – Direct Payment to Issuer) which are the only current continuing disclosure undertakings of the Town are attached hereto as Exhibit A.
- e) In order to assist with compliance with its continuing disclosure obligations and compliance with this policy, the Town will, upon adoption of this policy, retain the services of bond counsel and follow the procedures detailed in Attachment A.
- f) This policy shall be reviewed every two years from the date of its adoption with the first review occurring no later than June 30, 2015. The Town may make amendments to the policy as it deems appropriate at any time so long as such amendments do not affect compliance with its continuing disclosure obligations.

## Accounting Policy

1. The Town will establish and maintain a high standard of accounting practices.
2. The accounting system will maintain records on a basis consistent with accepted standards for local government accounting. Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the period when they become measurable and available. Expenditures are recognized when the liability is incurred, except principal and interest on general long-term debt which is recognized when due or when funds have been made available for payment.
3. The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.
4. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.
5. The Town will comply with prevailing federal, state, and local statutes and regulations. The Town will also conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

# Financial Policies

## Accounting Policy

6. In general, it will be the policy of the Town to:
  - a. Prepare and present regular reports that analyze, evaluate, and forecast the Town's financial performance and economic conditions by fund. This information will be made available to the public for their inspections.
  - b. Perform annually an independent audit by a certified public accountant.
  - c. Issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reports (GAAFR) publication.
7. In developing and maintaining the Town's accounting system, consideration is given to the adequacy of internal controls. Internal controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework.

## Investment Policy

- A. The Town will attempt to obtain the best possible return on all its investments, but funds will not be invested beyond the time when they are reasonably expected to be required.
- B. The Town's primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield.
- C. In accordance with South Carolina Statute SC Code Ann. SECTION 6-5-10, Authorized investments by political subdivisions include:
  - 1) Obligations of the United States and its agencies, the principal and interest of which is fully guaranteed by the United States.
  - 2) Obligations issued by the Federal Financing Bank, Federal Farm Credit Bank, the Bank of Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing

# Financial Policies

## Investment Policy

Administration, and the Farmers Home Administration, if, at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.

- 3)
  - i. General obligations of the State of South Carolina or any of its political units; or
  - ii. Revenue obligations of the State of South Carolina or its political units, if at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.
- 4) Savings and Loan Associations to the extent that the same are insured by an agency of the federal government.
- 5) Certificates of deposit where the certificates are collaterally secured by securities of the type described in (1) and (2) above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government.
- 6) Repurchase agreements when collateralized by securities as set forth in this section.
- 7) No load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (1), (2), (3), and (6) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

# Financial Policies

## Investment Policy

- D. The provisions of this chapter shall not impair the power of a municipality, county, school district or other local governmental unit or political subdivision or county treasurer to hold funds in deposit accounts with banking institutions as otherwise authorized by law.
- E. Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation.
- F. Unrated investments (overnight funds) are invested in a money market “account” vs. a true “fund.” That is, the funds are held by Bank in an interest-bearing depository account. As such, they are collateralized per Section 6-5-15 of the SC Code which outlines securing bank deposits.

## Disaster Planning Policies

Governments have a responsibility to minimize disruptions in the services they provide. Many government services are essential to the public’s health and safety and to the protection of property. Disruptions in those essential services may range from temporary inconvenience to significant harm to individuals and the community.

When emergencies or unexpected events occur, having a policy that can be applied, or at least serve as a starting point, for financial decisions and actions, improves the ability of a government to take timely action and aids in the overall management of such situations.

- 1. Authorization to utilize monies from the reserves shall be by resolution duly adopted by the Town Council if circumstances allow for the convening of a meeting of Town Council. In the event circumstances do not allow for the convening of a meeting of Town Council, the Town Manager or designee may authorize the utilization of monies from the reserves, provided that such utilization is presented to Town Council at the first practicable opportunity for ratification.
- 2. In the event of a disaster, the Town will adopt the following ordinances/resolutions:
  - a. Temporary non-residential occupancy of structures ordinance – This is an emergency ordinance to allow the use of manufactured modular structures as temporary replacement structures for local businesses.
  - b. Temporary housing ordinance – This is an emergency ordinance to allow the use of manufactured homes and travel trailers as temporary residence.
  - c. Declaration of local state of emergency (resolution).

# Financial Policies

## Disaster Planning Policies

- d. The Town of Bluffton succession list in the event of a disaster (resolution).
3. If necessary, the Town will adopt an emergency reimbursement resolution to provide immediate access to funds in the event of a disaster.
4. In an effort to expedite disaster recovery efforts, the Town will work with Beaufort County for the purpose of providing disaster storm debris removal services.
5. Additionally, the Town Manager or his designee is authorized to establish a line of credit or a short-term loan with a banking institution to assist in disaster recovery efforts. This provision is designed to meet obligations during the lag time caused by delays in FEMA or state reimbursement funds.

# Consolidated Budget

## Budget Summary by Fund

Governmental funds are used to account for all or most of a government’s general activities. The Town of Bluffton adopts a budget for four major funds: General Fund, Stormwater Fund, Capital Improvements Program (CIP) Fund, and the Debt Service Fund.

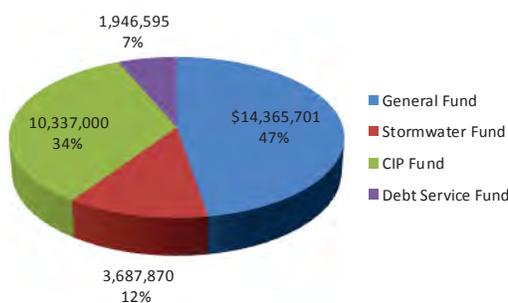
The General Fund is the Town’s primary operating fund and is used to account for all Town financial resources except those to be accounted for in another fund. Principal sources of revenue are property taxes and licenses and permit fees.

The Stormwater Fund accounts for and reports the financial resources of all stormwater-related expenditures including routine maintenance and capital projects. The primary source of revenue is stormwater utility fees and state and federal grants.

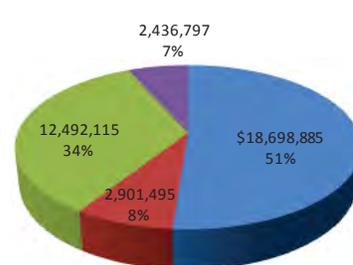
The Capital Improvements Program (CIP) Fund accounts for and reports financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. In addition to funding with bond proceeds and intergovernmental revenue such as state and federal grants, hospitality tax fees fund tourism-related projects. Capital Projects are primarily non-recurring in nature. All capital categories require a unit cost greater than \$5,000 for all categories except roads, building (and computer software recorded in the general fund) whose threshold is \$50,000. Donated capital assets are recorded at estimated market value. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets’ lives are not capitalized and are recorded within the general fund.

The Debt Service Fund accounts for the accumulation of resources for the payment of interest and principal on general long-term debt obligations. The primary source of revenue is property tax and bond proceeds.

**FY 2016 Budget - \$30,337,166**



**FY 2017 Budget - \$36,529,292**



	FY 2016 Amended Budget	FY 2017 Adopted Budget	\$ Change	% Change
General Fund	\$14,365,701	\$18,698,885	\$ 4,333,184	30.16%
Stormwater Fund	3,687,870	2,901,495	(786,375)	-21.32%
CIP Fund	10,337,000	12,492,115	2,155,115	20.85%
Debt Service Fund	1,946,595	2,436,797	490,202	25.18%
<b>Total Consolidated Budget</b>	<b>\$30,337,166</b>	<b>\$36,529,292</b>	<b>\$ 6,192,126</b>	<b>20.41%</b>

For a brief overview of the Town’s Consolidated Budget, an interactive “Budget Dashboard” is located on the Town’s website <http://www.townofbluffton.sc.gov/documents/budget.dashboard.pdf>

# Consolidated Budget

## Budget Summary by Fund

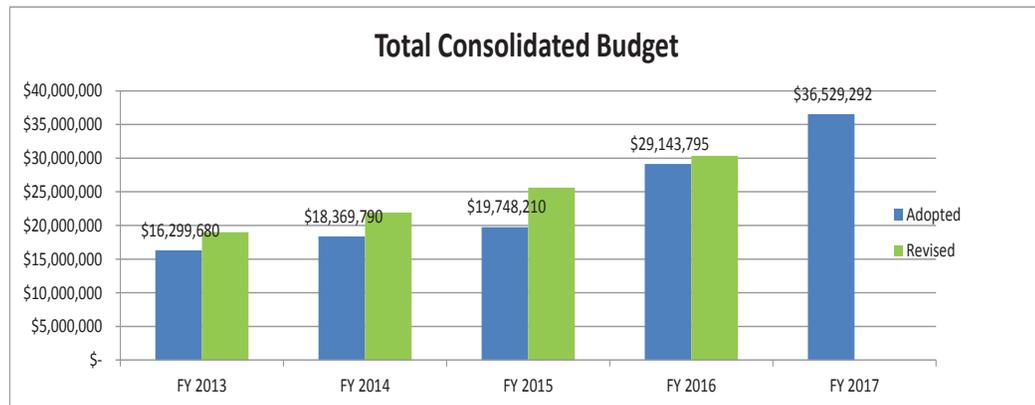
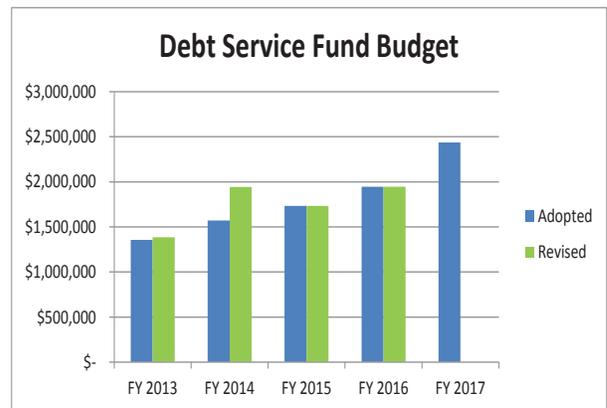
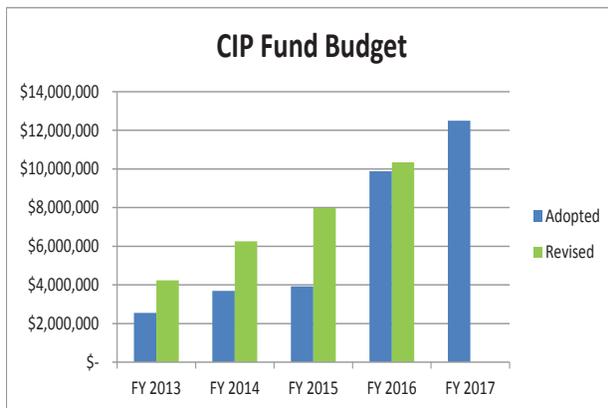
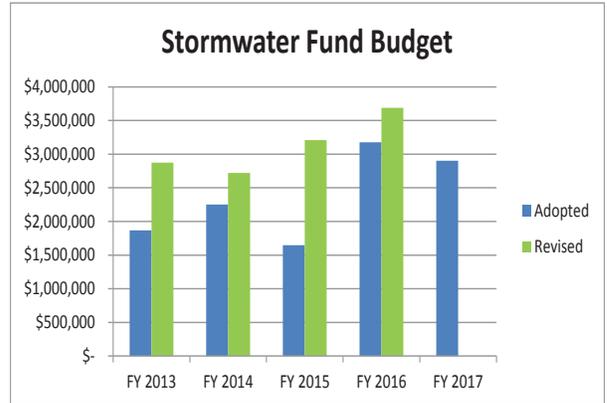
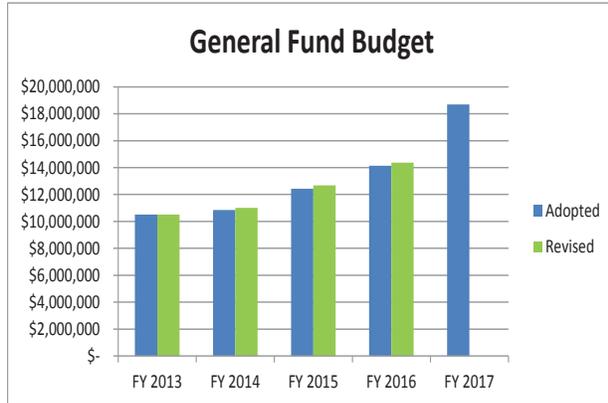
### Last Five Years

	General Fund	
	Adopted	Revised
FY 2013	\$ 10,514,990	\$ 10,520,490
FY 2014	\$ 10,855,890	\$ 11,010,010
FY 2015	\$ 12,442,205	\$ 12,684,810
FY 2016	\$ 14,139,330	\$ 14,365,701
FY 2017	\$ 18,698,885	

	Stormwater Fund	
	Adopted	Revised
FY 2013	\$ 1,868,830	\$ 2,874,305
FY 2014	\$ 2,251,550	\$ 2,723,135
FY 2015	\$ 1,647,065	\$ 3,208,017
FY 2016	\$ 3,175,870	\$ 3,687,870
FY 2017	\$ 2,901,495	

	CIP Fund	
	Adopted	Revised
FY 2013	\$ 2,560,000	\$ 4,235,815
FY 2014	\$ 3,690,000	\$ 6,255,270
FY 2015	\$ 3,925,000	\$ 7,978,058
FY 2016	\$ 9,882,000	\$ 10,337,000
FY 2017	\$ 12,492,115	

	Debt Service Fund	
	Adopted	Revised
FY 2013	\$ 1,355,860	\$ 1,385,860
FY 2014	\$ 1,572,350	\$ 1,942,350
FY 2015	\$ 1,733,940	\$ 1,733,940
FY 2016	\$ 1,946,595	\$ 1,946,595
FY 2017	\$ 2,436,797	

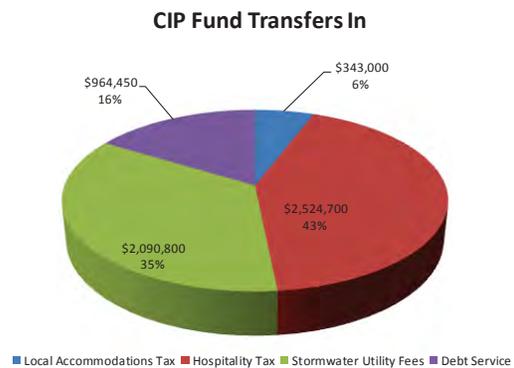
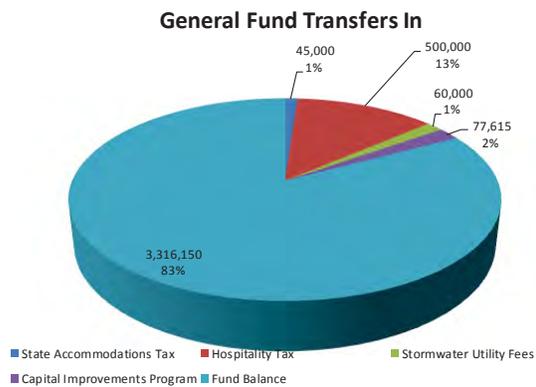


For a summary of the Town's Consolidated Budget, an "Budget At A Glance" is located on the Town's website <http://www.townofbluffton.sc.gov/pdfs/budget-at-a-glance.pdf>

# Consolidated Budget

## Sources and Uses by Fund

	General Fund	Stormwater Fund	CIP Fund	Debt Service Fund	Consolidated Total
<b>Revenues and Other Sources</b>					
Property Taxes	\$ 4,777,000	\$ -	\$ -	\$ 1,985,000	\$ 6,762,000
Licenses & Permits	7,474,410	1,290,450	22,000	170,025	\$ 8,956,885
Intergovernmental Revenue	820,850	-	2,691,550	102,400	\$ 3,614,800
Service Revenues	927,500	-	-	-	\$ 927,500
Fines & Fees	281,260	-	-	-	\$ 281,260
Miscellaneous Revenue	94,500	150	138,000	200	\$ 232,850
Transfers In	682,615	-	5,922,950	-	\$ 6,605,565
Proceeds	324,600	-	-	-	\$ 324,600
TBD	-	-	1,000,000	-	\$ 1,000,000
Prior Year Fund Balance	3,316,150	1,610,895	2,717,615	179,172	\$ 7,823,832
<b>Total Revenues and Sources</b>	<b>\$ 18,698,885</b>	<b>\$ 2,901,495</b>	<b>\$ 12,492,115</b>	<b>\$ 2,436,797</b>	<b>\$ 36,529,292</b>
<b>Expenditures and Other Uses</b>					
Operations	\$ 15,282,230	\$ 750,695	\$ -	\$ -	\$ 16,032,925
Debt	352,055	-	-	2,436,797	2,788,852
Capital	374,600	-	12,492,115	-	12,866,715
Transfers Out	2,690,000	2,150,800	-	-	4,840,800
Fund Balance Reserve	-	-	-	-	-
<b>Total Expenditures and Uses</b>	<b>\$ 18,698,885</b>	<b>\$ 2,901,495</b>	<b>\$ 12,492,115</b>	<b>\$ 2,436,797</b>	<b>\$ 36,529,292</b>



# Consolidated Budget

## Budget Summary Compared to Prior Year

	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Revenues and Other Sources</b>				
Property Taxes	\$ 6,291,000	\$ 6,762,000	\$ 471,000	7.49%
Licenses & Permits	8,090,395	8,956,885	866,490	10.71%
Intergovernmental Revenue	4,981,611	3,614,800	(1,366,811)	-27.44%
Service Revenues	743,800	927,500	183,700	24.70%
Fines & Fees	255,000	281,260	26,260	10.30%
Miscellaneous Revenue	290,750	232,850	(57,900)	-19.91%
Transfers In	5,146,765	6,605,565	1,458,800	28.34%
Proceeds	521,520	324,600	(196,920)	-37.76%
Other Financing Sources TBD	1,500,000	1,000,000	(500,000)	-33.33%
Budgeted Use of Prior Year Fund Balance	2,516,325	7,823,832	5,307,507	210.92%
<b>Total Revenues and Sources</b>	<u>\$ 30,337,166</u>	<u>\$ 36,529,292</u>	<u>\$ 6,192,126</u>	<u>20.41%</u>
<b>Expenditures and Other Uses</b>				
Operations	\$ 14,333,077	\$ 16,032,925	\$ 1,699,848	11.86%
Debt	2,294,226	2,788,852	494,626	21.56%
Capital	11,647,863	12,866,715	1,218,852	10.46%
Transfers Out	2,062,000	4,840,800	2,778,800	N/A
<b>Total Expenditures and Uses</b>	<u>\$ 30,337,166</u>	<u>\$ 36,529,292</u>	<u>\$ 6,192,126</u>	<u>43.88%</u>

The budgeted increase in property taxes over prior year is for \$471,000 based on the projected growth on the assessed value. The Town's total millage rate decreased from 44.35 mills to 42.35 mills.

The increase in Licenses & Permits (10.71%) is due to an upward trend of the revenues beginning in FY 2013 and continuing to increase in FY 2016 as well. This is a good sign of economic recovery with the Development Fees under the Service Revenues increasing as well.

Intergovernmental Revenues are decreased due to fewer federal and state funding projected for FY 2017. Capital Projects are increasing using other funding sources. However, funds remaining unspent at year-end will be carried forward to FY 2017 through a Council-approved Budget Amendment.

Financing of vehicles and equipment represents the Proceeds category. The Town has been able to take advantage of very low interest rates (less than 2%) in Fiscal Years 2012 through 2016. The Town established a Vehicle and Equipment Reserve to pay the subsequent debt payments which are budgeted in the General Fund.

The operations expenditures are projected to increase 11.86% primarily due to additional personnel proposed in FY 2017 as outlined in the General Fund and Personnel Sections and the transfer out of Prior Year Fund Balance for the Town Hall Renovation project in the Capital Improvement Program Fund.

# Consolidated Budget

## Estimated Changes in Fund Balance

Fund balance is generally defined as the difference between a fund’s assets and liabilities. It is intended to serve as a measure of the financial resources available in a governmental fund. It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks, ensure stable tax rates, maintain bond rating, and not jeopardize the continuation of necessary public services.

The Town of Bluffton strives to maintain a committed General Fund balance equal to 15% of the budgeted General Fund expenditures as the Emergency Recovery Fund. After this fund balance is achieved, an unassigned fund balance goal for the fiscal year should be 10% of the budgeted operating General Fund expenditures. This 25% goal amounts to \$4,674,721 for FY 2017. The total estimated fund balance for the General Fund including restricted and committed amounts for the year beginning July 1, 2016 is \$12,045,982.

A summary of the estimated changes in Fund Balance for FY 2017 follows:

Fund	Estimated Changes In Fund Balance					
	Beginning Fund Balance Estimate	Revenues & Other Sources	Expenditures & Other Uses	Ending Balance	\$ Change	% Change
General Fund	\$ 12,045,982	\$ 15,382,735	\$ 18,821,885	\$ 8,606,832	\$ (3,439,150)	-28.55%
Stormwater Fund	1,644,281	1,290,600	2,901,495	33,386	(1,610,895)	-97.97%
Capital Improvements Program Fund	2,913,329	12,254,225	12,360,065	2,807,489	(105,840)	-3.63%
Debt Service Fund	1,634,684	2,257,625	2,436,797	1,455,512	(179,172)	-10.96%
Total	\$ 18,238,276	\$ 31,185,185	\$ 36,520,242	\$ 12,903,219	\$ (5,335,057)	-29.25%

In the General Fund a budgeted use of fund balance in the amount of \$3,316,150 is adopted for FY 2017. The majority of this, \$2,640,000 is appropriated for the Town Hall Renovation project. Additionally, \$491,150 is appropriated from the Vehicle and Equipment Reserve and \$140,000 from the Affordable Housing Program grant expenditures. The remaining \$45,000 is utilized to support the Beautification program to replenish tree resources in the developed areas. This budgeted use of fund balance does not negatively impact the Town’s ability to meet committed and unassigned fund balance targets as outlined the Town’s financial policies.

In Stormwater a budgeted use of fund balance in the amount of \$1,610,895 is adopted for FY 2017. Even though estimated revenues more than cover the estimated annual routine expenditures for Stormwater Management, the use of fund balance is necessary to complete the multi-year capital projects for Stormwater initiatives.

In Capital Improvements Project Fund a budgeted use of fund balance in the amount of \$2,717,615 is adopted for FY 2017. The use of fund balance is necessary to complete the multi-year capital projects.

In the Debt Service Fund a budgeted surplus of fund balance in the amount of \$179,172 is adopted for FY 2017. The majority of which is due to the savings on the refinancing of the Tax Increment Financing District bonds.

# Consolidated Budget

## Estimated Changes in Fund Balance

	General Fund				Stormwater Fund			
	Actual 2014	Actual 2015	Estimate 2016	Budget 2017	Actual 2014	Actual 2015	Estimate 2016	Budget 2017
Beginning Fund Balance, July 1st	\$ 6,866,905	\$ 8,852,617	\$ 11,355,797	\$ 12,145,550	\$ 1,563,436	\$ 1,871,197	\$ 2,111,287	\$ 1,644,281
<b>Revenues</b>								
Property Taxes	\$ 4,100,473	\$ 4,471,223	\$ 4,710,500	\$ 4,777,000	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	6,053,330	7,181,261	7,087,182	7,474,410	1,113,215	1,115,601	1,229,000	1,290,450
Intergovernmental Revenue	516,241	592,234	755,376	820,850	141,961	4,500	290,000	-
Service Revenues	587,490	842,714	743,800	927,500	-	-	-	-
Fines & Fees	164,583	279,641	271,469	281,260	-	-	-	-
Miscellaneous Revenue	96,014	190,566	85,491	94,500	-	503	175	150
<b>Total Revenues</b>	<b>\$ 11,518,131</b>	<b>\$ 13,557,639</b>	<b>\$ 13,653,818</b>	<b>\$ 14,375,520</b>	<b>\$ 1,255,176</b>	<b>\$ 1,120,604</b>	<b>\$ 1,519,175</b>	<b>\$ 1,290,600</b>
<b>Expenditures</b>								
Operations	\$ 9,964,295	\$ 11,459,213	\$ 13,173,063	\$ 15,282,230	\$ 671,736	\$ 619,579	\$ 680,328	\$ 810,695
Debt Service	95,648	220,007	347,631	402,055	-	-	-	-
Capital Outlay/Projects	301,618	472,951	427,642	374,600	275,679	108,234	1,305,853	-
<b>Total Expenditures</b>	<b>\$ 10,361,561</b>	<b>\$ 12,152,171</b>	<b>\$ 13,948,336</b>	<b>\$ 16,058,885</b>	<b>\$ 947,415</b>	<b>\$ 727,813</b>	<b>\$ 1,986,181</b>	<b>\$ 810,695</b>
<b>Other Financing Sources (Uses)</b>								
Transfers In	\$ 538,142	\$ 541,812	\$ 563,265	\$ 3,998,765	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	(2,640,000)	-	(152,701)	-	(2,090,800)
TBD	-	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-	-
Proceeds from Capital Lease Purchases	291,000	555,900	521,006	324,600	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 829,142</b>	<b>\$ 1,097,712</b>	<b>\$ 1,084,271</b>	<b>\$ 1,683,365</b>	<b>\$ -</b>	<b>\$ (152,701)</b>	<b>\$ -</b>	<b>\$ (2,090,800)</b>
Total Available Funding Sources	\$ 12,347,273	\$ 14,655,351	\$ 14,738,089	\$ 16,058,885	\$ 1,255,176	\$ 967,903	\$ 1,519,175	\$ (800,200)
Total Appropriations	(10,361,561)	(12,152,171)	(13,948,336)	(16,058,885)	(947,415)	(727,813)	(1,986,181)	(810,695)
Total Other Sources of Cash	-	-	-	-	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 1,985,712</b>	<b>\$ 2,503,180</b>	<b>\$ 789,753</b>	<b>\$ -</b>	<b>\$ 307,761</b>	<b>\$ 240,090</b>	<b>\$ (467,006)</b>	<b>\$ (1,610,895)</b>
Projected Ending Fund Balance, June 30	\$ 8,852,617	\$ 11,355,797	\$ 12,145,550	\$ 12,145,550	\$ 1,871,197	\$ 2,111,287	\$ 1,644,281	\$ 33,386

	Capital Improvements Fund				Debt Service Fund			
	Actual 2014	Actual 2015	Estimate 2016	Budget 2017	Actual 2014	Actual 2015	Estimate 2016	Budget 2017
Beginning Fund Balance, July 1st	\$ 1,979,496	\$ 2,005,715	\$ 2,255,705	\$ 2,474,283	\$ 1,143,150	\$ 978,299	\$ 973,227	\$ 1,641,939
<b>Revenues</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,479,979	\$ 1,617,841	\$ 1,891,000	\$ 1,985,000
Licenses & Permits	20,000	-	330,000	22,000	151,650	155,777	166,281	170,025
Intergovernmental Revenue	257,398	291,404	1,446,305	2,691,550	107,409	106,746	104,195	102,400
Service Revenues	-	-	-	-	-	-	-	-
Fines & Fees	-	-	-	-	-	-	-	-
Miscellaneous Revenue	3,781	2,833	-	138,000	184	149	160	200
<b>Total Revenues</b>	<b>\$ 281,179</b>	<b>\$ 294,237</b>	<b>\$ 1,776,305</b>	<b>\$ 2,851,550</b>	<b>\$ 1,739,222</b>	<b>\$ 1,880,513</b>	<b>\$ 2,161,636</b>	<b>\$ 2,257,625</b>
<b>Expenditures</b>								
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	-	1,534,073	10,808,585	1,492,924	1,472,347
Capital Outlay/Projects	1,387,167	697,698	3,843,930	12,492,115	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,387,167</b>	<b>\$ 697,698</b>	<b>\$ 3,843,930</b>	<b>\$ 12,492,115</b>	<b>\$ 1,534,073</b>	<b>\$ 10,808,585</b>	<b>\$ 1,492,924</b>	<b>\$ 1,472,347</b>
<b>Other Financing Sources (Uses)</b>								
Transfers In	\$ 757,787	\$ 653,451	\$ 2,286,203	\$ 8,640,565	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	(370,000)	-	-	(964,450)
TBD	-	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	8,923,000	-	-
Proceeds from Capital Lease Purchases	300,000	-	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	74,420	-	-	1,000,000	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,132,207</b>	<b>\$ 653,451</b>	<b>\$ 2,286,203</b>	<b>\$ 9,640,565</b>	<b>\$ (370,000)</b>	<b>\$ 8,923,000</b>	<b>\$ -</b>	<b>\$ (964,450)</b>
Total Available Funding Sources	\$ 1,413,386	\$ 947,688	\$ 4,062,508	\$ 12,492,115	\$ 1,369,222	\$ 10,803,513	\$ 2,161,636	\$ 1,293,175
Total Appropriations	(1,387,167)	(697,698)	(3,843,930)	(12,492,115)	(1,534,073)	(10,808,585)	(1,492,924)	(1,472,347)
Total Other Sources of Cash	-	-	-	-	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 26,219</b>	<b>\$ 249,990</b>	<b>\$ 218,578</b>	<b>\$ -</b>	<b>\$ (164,851)</b>	<b>\$ (5,072)</b>	<b>\$ 668,712</b>	<b>\$ (179,172)</b>
Projected Ending Fund Balance, June 30	\$ 2,005,715	\$ 2,255,705	\$ 2,474,283	\$ 2,474,283	\$ 978,299	\$ 973,227	\$ 1,641,939	\$ 1,462,767

# Consolidated Budget

## Budget Schedules by Fund

### General Fund

	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Revenues</b>						
<b>Property Taxes</b>	\$ 4,100,473	\$ 4,471,223	\$ 4,600,000	\$ 4,777,000	\$ 177,000	3.85%
<b>Licenses &amp; Permits</b>						
Business Licenses	\$ 1,416,147	\$ 1,786,429	\$ 1,570,000	\$ 1,875,000	\$ 305,000	19.43%
MASC Telecommunications	102,901	89,475	107,000	109,140	2,140	2.00%
MASC Insurance Tax Collection	1,310,818	1,645,522	1,353,000	1,590,000	237,000	17.52%
Franchise Fees	2,035,453	1,944,479	1,896,700	2,022,000	125,300	6.61%
Building Safety Permits	1,090,532	1,608,131	1,317,520	1,769,270	451,750	34.29%
Municipal Improvement Development Fees	-	-	-	-	-	N/A
Administrative Fees	36,260	44,000	44,000	44,000	-	0.00%
Fee In Lieu of Taxes	10,573	-	-	-	-	N/A
Tree Application Fees	-	-	-	-	-	N/A
Application Fees	50,646	63,225	55,000	65,000	10,000	18.18%
<b>Total Licenses &amp; Permits</b>	<u>\$ 6,053,330</u>	<u>\$ 7,181,261</u>	<u>\$ 6,343,220</u>	<u>\$ 7,474,410</u>	<u>\$ 1,131,190</u>	<u>17.83%</u>
<b>Intergovernmental</b>						
<b>State Shared Revenues</b>						
Local Government Fund	\$ 279,769	\$ 282,221	\$ 278,145	\$ 278,145	\$ -	0.00%
Alcohol Tax	-	-	-	-	-	N/A
Federal Grants	10,867	75,408	205,521	132,310	(73,211)	-35.62%
<b>Total State Shared Revenues</b>	<u>\$ 290,636</u>	<u>\$ 357,629</u>	<u>\$ 483,666</u>	<u>\$ 410,455</u>	<u>\$ (73,211)</u>	<u>-15.14%</u>
<b>Other Local Governments</b>						
School Resource Officer	\$ 168,516	\$ 182,295	\$ 214,500	\$ 344,350	\$ 129,850	60.54%
School Crossing Guard	57,089	52,310	64,750	66,045	1,295	2.00%
<b>Total Other Local Governments</b>	<u>\$ 225,605</u>	<u>\$ 234,605</u>	<u>\$ 279,250</u>	<u>\$ 410,395</u>	<u>\$ 131,145</u>	<u>46.96%</u>
<b>Total Intergovernmental</b>	<u>\$ 516,241</u>	<u>\$ 592,234</u>	<u>\$ 762,916</u>	<u>\$ 820,850</u>	<u>\$ 57,934</u>	<u>7.59%</u>
<b>Service Revenues</b>						
Contract Police Services	\$ 54,610	\$ 65,820	\$ 60,000	\$ 50,000	\$ (10,000)	-16.67%
Impact Fee Collection Fee	27,103	38,183	36,000	51,500	15,500	43.06%
Development Fees	505,777	738,711	647,800	826,000	178,200	27.51%
<b>Total Service Revenues</b>	<u>\$ 587,490</u>	<u>\$ 842,714</u>	<u>\$ 743,800</u>	<u>\$ 927,500</u>	<u>\$ 183,700</u>	<u>24.70%</u>
<b>Fines &amp; Fees</b>						
Municipal Court	\$ 139,611	\$ 241,739	\$ 225,000	\$ 245,000	\$ 20,000	8.89%
Victims Assistance	21,235	35,649	30,000	36,260	6,260	20.87%
Drug Forfeitures	3,737	2,253	2,000	20,000	18,000	900.00%
<b>Total Fines and Fees</b>	<u>\$ 164,583</u>	<u>\$ 279,641</u>	<u>\$ 257,000</u>	<u>\$ 301,260</u>	<u>\$ 44,260</u>	<u>17.22%</u>
<b>Other Revenues</b>						
Miscellaneous	\$ 60,862	\$ 150,552	\$ 57,850	\$ 30,000	\$ (27,850)	-48.14%
Rental Income	28,675	31,026	25,500	38,000	12,500	49.02%
Interest Income	6,477	8,988	5,000	6,500	1,500	30.00%
<b>Total Miscellaneous</b>	<u>\$ 96,014</u>	<u>\$ 190,566</u>	<u>\$ 88,350</u>	<u>\$ 74,500</u>	<u>\$ (13,850)</u>	<u>-15.68%</u>
<b>Total Revenues</b>	<u>\$ 11,518,131</u>	<u>\$ 13,557,639</u>	<u>\$ 12,795,286</u>	<u>\$ 14,375,520</u>	<u>\$ 1,580,234</u>	<u>12.35%</u>
<b>Other Financing Sources</b>						
<b>Transfers In From:</b>						
State Accommodations Tax	\$ 33,413	\$ 33,620	\$ 38,265	\$ 45,000	\$ 6,735	17.60%
Local Accommodations Tax	-	-	-	-	-	N/A
Hospitality Tax	500,000	500,000	500,000	500,000	-	0.00%
Stormwater Utility Fees	4,729	8,192	25,000	60,000	35,000	140.00%
CIP Fund Balance	-	-	-	77,615	77,615	N/A
Budgeted Use of Prior Year Fund Balance	-	-	485,630	676,150	190,520	39.23%
Budgeted Use of Prior Year Fund for CIP	-	-	-	2,640,000	2,640,000	N/A
<b>Total Transfers</b>	<u>\$ 538,142</u>	<u>\$ 541,812</u>	<u>\$ 1,048,895</u>	<u>\$ 3,998,765</u>	<u>\$ 2,949,870</u>	<u>281.24%</u>
<b>Proceeds From:</b>						
Capital Lease Purchase	\$ 291,000	\$ 555,900	\$ 521,520	\$ 324,600	\$ (196,920)	-37.76%
Total Proceeds	<u>\$ 291,000</u>	<u>\$ 555,900</u>	<u>\$ 521,520</u>	<u>\$ 324,600</u>	<u>\$ (196,920)</u>	<u>-37.76%</u>
<b>Total Revenues and Other Financing Sources</b>	<u>\$ 12,347,273</u>	<u>\$ 14,655,351</u>	<u>\$ 14,365,701</u>	<u>\$ 18,698,885</u>	<u>\$ 4,333,184</u>	<u>30.16%</u>
<b>Expenditures and Other Financing Uses</b>						
Town Council	\$ 103,148	\$ 126,290	\$ 154,285	\$ 162,055	\$ 7,770	5.04%
Municipal Judges	37,373	45,809	54,745	56,085	1,340	2.45%
Executive	352,154	673,998	972,086	953,790	(18,296)	-1.88%
Economic Development	191,686	248,943	191,770	233,725	41,955	21.88%
Human Resources	234,151	234,490	342,405	305,045	(37,360)	-10.91%
Public Information	73,523	85,845	-	-	-	N/A
Finance/Business License	609,957	614,757	775,645	865,200	89,555	11.55%
Municipal Court	223,621	228,638	254,015	256,970	2,955	1.16%
Information Technology	583,298	701,867	768,735	1,054,745	286,010	37.21%
Growth Management Administration/Customer Service	449,054	336,653	448,685	351,950	(96,735)	-21.56%
Planning & Community Development	361,910	396,273	888,242	1,095,315	207,073	23.31%
Building Safety	848,123	943,114	682,676	707,825	25,149	3.68%
Project Management	490,314	534,353	567,112	903,900	336,788	59.39%
Public Works	882,139	988,809	1,024,610	1,255,075	230,465	22.49%
Police	4,025,750	5,020,739	5,966,695	6,434,410	467,715	7.84%
Non-Departmental	895,360	971,593	1,273,995	1,422,795	148,800	11.68%
Transfer to Capital Projects	-	-	-	2,640,000	2,640,000	N/A
<b>Total Expenditures and Other Financing Uses</b>	<u>\$ 10,361,561</u>	<u>\$ 12,152,171</u>	<u>\$ 14,365,701</u>	<u>\$ 18,698,885</u>	<u>\$ 4,333,184</u>	<u>30.16%</u>

# Consolidated Budget

## Budget Schedules by Fund

### Stormwater Fund

	FY 2014 Actual	FY2015 Actual	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Revenues</b>						
<b>Licenses &amp; Permits</b>						
Stormwater Utility Fees	\$ 1,113,215	\$ 1,115,601	\$ 1,200,000	\$ 1,290,450	\$ 174,849	15.67%
Total Licenses & Permits	\$ 1,113,215	\$ 1,115,601	\$ 1,200,000	\$ 1,290,450	\$ 174,849	15.67%
<b>Intergovernmental Revenue</b>						
Federal Grants	\$ 41,961	\$ 4,500	\$ 540,000	\$ -	\$ (4,500)	-100.00%
State Grants	\$ 100,000					
Total Intergovernmental Revenue	\$ 141,961	\$ 4,500	\$ 540,000	\$ -	\$ (4,500)	-100.00%
<b>Other Revenue</b>						
Interest Income	\$ -	\$ 503	\$ 175	\$ 150	\$ (353)	-70.18%
Miscellaneous (Local Grant)	-	-	-	-	-	N/A
Total Other Revenue	\$ -	\$ 503	\$ 175	\$ 150	\$ (353)	-70.18%
<b>Total Revenues</b>	<b>\$ 1,255,176</b>	<b>\$ 1,120,604</b>	<b>\$ 1,740,175</b>	<b>\$ 1,290,600</b>	<b>\$ 169,996</b>	<b>15.17%</b>
<b>Other Financing Sources</b>						
<b>Transfers In From:</b>						
Budgeted Use of Prior Year Fund Balance		\$ -	\$ 1,947,695	\$ 1,610,895	\$ 1,610,895	N/A
Total Transfers In	\$ -	\$ -	\$ 1,947,695	\$ 1,610,895	\$ 1,610,895	N/A
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,255,176</b>	<b>\$ 1,120,604</b>	<b>\$ 3,687,870</b>	<b>\$ 2,901,495</b>	<b>\$ 1,780,891</b>	<b>158.92%</b>
<b>Expenditures and Other Financing Uses</b>						
<b>Personnel &amp; Operating</b>						
Stormwater Management Department	\$ 624,318	\$ 619,577	\$ 751,945	\$ 750,695	\$ 131,118	21.16%
<b>Capital Projects</b>						
Watershed Sewer Master Plan	\$ 27,500	\$ -	\$ -	\$ -	\$ -	N/A
Stormwater Improvements	136,234	-	-	-	-	N/A
SWU Management Plan Update			50,000			N/A
Hampton Hall Stormwater Retrofit	-	-	-	-	-	N/A
Hampton Lake Stormwater Retrofit	-	-	240,000	-	-	N/A
Wetlands Restoration	86	58,626	85,000	-	(58,626)	-100.00%
319 Pilot Project - Phase 1	111,832	30,386	-	-	(30,386)	-100.00%
319 Pilot Project - Phase 2	27	19,222	498,925	-	(19,222)	-100.00%
Total Capital Projects	275,679	108,234	873,925	-	(108,234)	-100.00%
Transfer to General Fund	\$ 4,729	\$ 8,192	\$ 25,000	\$ 60,000	\$ 51,808	632.42%
Transfer to Capital Improvements Program Fund	42,688	144,509	2,037,000	2,090,800	1,946,291	1346.83%
Total Transfers Out	\$ 47,417	\$ 152,701	\$ 2,062,000	\$ 2,150,800	\$ 1,998,099	1308.50%
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 947,414</b>	<b>\$ 880,512</b>	<b>\$ 3,687,870</b>	<b>\$ 2,901,495</b>	<b>\$ 2,020,983</b>	<b>229.52%</b>

Note: FY 2017 all Capital Projects moved to Capital Improvement Program (CIP) Fund

# Consolidated Budget

## Budget Schedules by Fund

### Capital Improvements Program (CIP) Fund

	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Revenues</b>						
<b>Licenses &amp; Permits</b>						
Municipal Improvement Development Fees	\$ -	\$ -	\$ 395,000	\$ 22,000	\$ (373,000)	-94.43%
Tree Fees	20,000	-	-	-	-	N/A
Total Licenses & Permits	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 395,000</u>	<u>\$ 22,000</u>	<u>\$ (373,000)</u>	<u>-94.43%</u>
<b>Intergovernmental</b>						
State Grants	\$ 13,134	\$ 162,000	\$ 797,500	\$ -	\$ (797,500)	-100.00%
Alcohol Tax		\$ -		\$ 319,950		
Federal Grants	13,500	41,895	730,000	471,600	(258,400)	-35.40%
County Funds	230,764	87,507	2,048,000	1,900,000	(148,000)	-7.23%
Total Intergovernmental	<u>\$ 257,398</u>	<u>\$ 291,402</u>	<u>\$ 3,575,500</u>	<u>\$ 2,691,550</u>	<u>\$ (883,950)</u>	<u>-24.72%</u>
<b>Other Revenues</b>						
Development Fees	\$ 252,000	\$ 343,800	\$ -	\$ -	\$ -	N/A
Tree Fund	-	-	-	-	-	N/A
Interest Income	2,177	2,833	-	-	-	N/A
Miscellaneous Income	-	-	-	-	-	N/A
Donations	1,604	-	200,000	138,000	(62,000)	-31.00%
Total Other Revenues	<u>\$ 255,781</u>	<u>\$ 346,633</u>	<u>\$ 200,000</u>	<u>\$ 138,000</u>	<u>\$ (62,000)</u>	<u>-31.00%</u>
<b>Total Revenues</b>	<u>\$ 533,179</u>	<u>\$ 638,035</u>	<u>\$ 4,170,500</u>	<u>\$ 2,851,550</u>	<u>\$ (1,318,950)</u>	<u>-31.63%</u>
<b>Other Financing Sources</b>						
<b>Transfers In From:</b>						
Local Accommodations Tax	\$ 32,288	\$ 229,560	\$ 170,000	\$ 343,000	\$ 173,000	101.76%
Hospitality Tax	310,821	277,157	2,066,500	2,524,700	458,200	22.17%
Stormwater Utility Fees	42,688	144,509	2,037,000	2,090,800	53,800	2.64%
Boat Ramp Fees	1,990	2,225	160,000	-	(160,000)	-100.00%
Municipal Improvement Development Fees	-	-	-	-	-	N/A
Debt Service	370,000	-	150,000	964,450	814,450	542.97%
General Fund	-	-	-	2,640,000	2,640,000	N/A
Budgeted Use of Prior Year Fund Balance	-	-	83,000	77,615	(5,385)	-6.49%
Total Transfers	<u>\$ 757,787</u>	<u>\$ 653,451</u>	<u>\$ 4,666,500</u>	<u>\$ 8,640,565</u>	<u>\$ 3,974,065</u>	<u>85.16%</u>
<b>Proceeds</b>						
TBD	\$ -	\$ -	\$ 1,500,000	\$ 1,000,000	\$ (500,000)	-33.33%
Proceeds from Capital Lease Purchase	300,000	-	-	-	-	N/A
Proceeds from Sale of Capital Assets	74,420	-	-	-	-	N/A
Total Proceeds	<u>\$ 374,420</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>	<u>\$ 1,000,000</u>	<u>\$ (500,000)</u>	<u>-33.33%</u>
<b>Total Revenues and Other Financing Sources</b>	<u>\$ 1,665,386</u>	<u>\$ 1,291,486</u>	<u>\$ 10,337,000</u>	<u>\$ 12,492,115</u>	<u>\$ 2,155,115</u>	<u>20.85%</u>
<b>Expenditures and Other Financing Uses</b>						
Pathways	\$ 14,932	\$ 21,770	\$ 390,000	\$ 1,102,400	\$ 712,400	182.67%
Park Development	262,067	113,612	1,336,600	266,000	(1,070,600)	-80.10%
Stormwater	-	-	-	210,000	210,000	N/A
Sewer & Water	65,188	230,878	3,282,500	2,729,800	(552,700)	-16.84%
Roadway Improvements	116,768	64,340	1,759,500	2,208,300	448,800	25.51%
Old Town Improvements	89,813	138,436	47,100	274,000	226,900	481.74%
Town Facilities	472,349	28,660	521,300	2,724,000	2,202,700	422.54%
Land Acquisition	366,050	100,000	3,000,000	2,900,000	(100,000)	-3.33%
Transfer to General Fund	-	-	-	77,615	77,615	N/A
<b>Total Expenditures and Other Financing Uses</b>	<u>\$ 1,387,167</u>	<u>\$ 697,696</u>	<u>\$ 10,337,000</u>	<u>\$ 12,492,115</u>	<u>\$ 2,077,500</u>	<u>20.10%</u>

# Consolidated Budget

## Budget Schedules by Fund

### Debt Service Fund

	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Revenues</b>						
<b>Property Taxes</b>						
Property Taxes - Tax Increment Financing (TIF) District	\$ 1,019,145	\$ 1,139,144	\$ 1,195,500	\$ 1,576,000	\$ 380,500	31.83%
Real and Personal Property Taxes - GO BABs	460,834	478,697	495,500	409,000	(86,500)	-17.46%
Total Property Taxes	<u>\$ 1,479,979</u>	<u>\$ 1,617,841</u>	<u>\$ 1,691,000</u>	<u>\$ 1,985,000</u>	<u>\$ 294,000</u>	<u>17.39%</u>
<b>Licenses &amp; Permits</b>						
Municipal Improvement District (MID) Fees	\$ 151,650	\$ 155,777	\$ 152,175	\$ 170,025	\$ 17,850	11.73%
Total Licenses & Permits	<u>\$ 151,650</u>	<u>\$ 155,777</u>	<u>\$ 152,175</u>	<u>\$ 170,025</u>	<u>\$ 17,850</u>	<u>11.73%</u>
<b>Intergovernmental Revenue</b>						
Series 2010 BABs Federal Interest Rebate	\$ 107,409	\$ 106,746	\$ 103,195	\$ 102,400	\$ (795)	-0.77%
Total Intergovernmental Revenue	<u>\$ 107,409</u>	<u>\$ 106,746</u>	<u>\$ 103,195</u>	<u>\$ 102,400</u>	<u>\$ (795)</u>	<u>-0.77%</u>
<b>Other Revenues</b>						
Investment Income	\$ 184	\$ 149	\$ 225	\$ 200	\$ (25)	-11.11%
Total Other Revenue	<u>\$ 184</u>	<u>\$ 149</u>	<u>\$ 225</u>	<u>\$ 200</u>	<u>\$ (25)</u>	<u>-11.11%</u>
<b>Total Revenues</b>	<u>\$ 1,739,222</u>	<u>\$ 1,880,513</u>	<u>\$ 1,946,595</u>	<u>\$ 2,257,625</u>	<u>\$ 311,030</u>	<u>15.98%</u>
<b>Other Financing Sources</b>						
<b>Transfers In From:</b>						
Tax Increment Financing (TIF) District Refinance	\$ -	\$ 8,923,000	\$ -	\$ -	\$ -	N/A
General Fund for 2002 GO Bond - Municipal Building Roof	-	-	-	-	-	N/A
Prior Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Transfers In	<u>\$ -</u>	<u>\$ 8,923,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
<b>Total Revenues and Other Financing Sources</b>	<u>\$ 1,739,222</u>	<u>\$ 10,803,513</u>	<u>\$ 1,946,595</u>	<u>\$ 2,257,625</u>	<u>\$ 311,030</u>	<u>15.98%</u>
<b>Expenditures and Other Financing Uses</b>						
Series 2002 GO Bonds Debt Payments - Municipal Building Roof	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Series 2005 & 2006 TIF Bonds Debt Payments	-	-	-	-	-	N/A
Series 2010 TIF Bonds Debt Payments	\$ 999,185	\$ 964,322	\$ 932,042	\$ 931,682	\$ (360)	-0.04%
Tax Increment Financing (TIF) District Refinance	-	9,230,000	-	-	-	N/A
Refund of Existing TIF Debt	-	52,500	-	-	-	N/A
Cost of Issuance	-	-	-	-	-	N/A
Other Charges	1,500	23,075	500	50	(450)	-90.00%
Series 2010 GO BABs Debt Payments - Law Enforcement Center	533,388	538,688	537,495	540,615	3,120	0.58%
Series 2010 GO BABs Reserve - Law Enforcement Center	-	-	-	-	-	N/A
Transfers to CIP	370,000	-	150,000	964,450	814,450	542.97%
Fund Balance Reserve	-	-	326,558	-	(326,558)	-100.00%
<b>Total Expenditures and Other Financing Uses</b>	<u>\$ 1,904,073</u>	<u>\$ 10,808,585</u>	<u>\$ 1,946,595</u>	<u>\$ 2,436,797</u>	<u>\$ 490,202</u>	<u>25.18%</u>

# Consolidated Budget

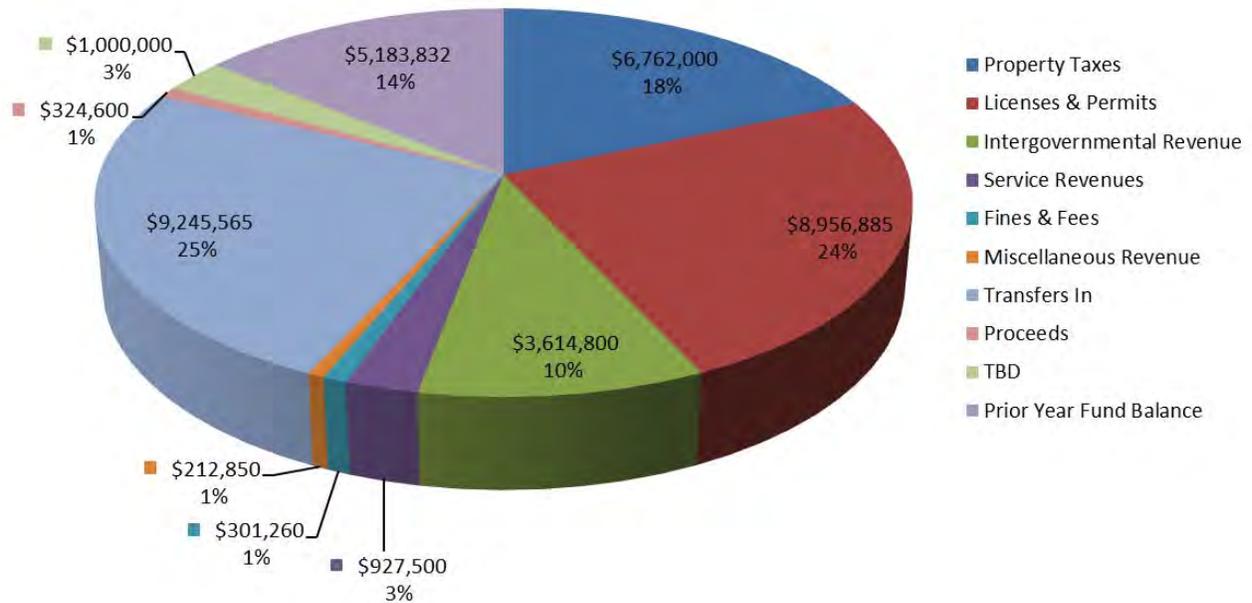
## Total All Funds

	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Revenues</b>						
<b>Property Taxes</b>	\$ 5,580,452	\$ 6,089,064	\$ 6,291,000	\$ 6,762,000	\$ 471,000	7.49%
<b>Licenses &amp; Permits</b>						
Franchise Fees	\$ 2,035,453	\$ 1,944,479	\$ 1,896,700	\$ 2,022,000	\$ 125,300	6.61%
Business Licenses	1,416,147	1,786,429	1,570,000	1,875,000	305,000	19.43%
MASC Telecommunications	102,901	89,475	107,000	109,140	2,140	2.00%
MASC Insurance Tax Collection	1,310,818	1,645,522	1,353,000	1,590,000	237,000	17.52%
Building Safety Permits	1,090,532	1,608,131	1,317,520	1,769,270	451,750	34.29%
Stormwater Utility Fees	1,113,215	1,115,601	1,200,000	1,290,450	90,450	7.54%
Municipal Improvement Development Fees	-	-	395,000	22,000	(373,000)	-94.43%
MID Fees	151,650	155,777	152,175	170,025	17,850	11.73%
Administrative Fees	36,260	44,000	44,000	44,000	-	0.00%
Fee In Lieu of Taxes	10,573	-	-	-	-	N/A
Application Fees	50,646	63,225	55,000	65,000	10,000	18.18%
Tree Fees	20,000	-	-	-	-	N/A
<b>Total Licenses &amp; Permits</b>	<b>\$ 7,338,195</b>	<b>\$ 8,452,639</b>	<b>\$ 8,090,395</b>	<b>\$ 8,956,885</b>	<b>\$ 866,490</b>	<b>10.71%</b>
<b>Intergovernmental</b>						
<b>State Shared Revenues</b>						
Local Government Fund	\$ 279,769	\$ 282,221	\$ 278,145	\$ 278,145	\$ -	0.00%
Alcohol Tax	-	-	-	319,950	319,950	N/A
Federal Interest Rebates	107,409	106,746	103,195	102,400	(795)	-0.77%
Federal Grants	66,328	121,803	1,475,521	603,910	(871,611)	-59.07%
State Grants	113,134	162,000	797,500	-	(797,500)	-100.00%
<b>Total State Shared Revenues</b>	<b>\$ 566,640</b>	<b>\$ 672,770</b>	<b>\$ 2,654,361</b>	<b>\$ 1,304,405</b>	<b>\$ (1,349,956)</b>	<b>-50.86%</b>
<b>Other Local Governments</b>						
County Funds	\$ 456,369	\$ 322,112	\$ 2,327,250	\$ 2,310,395	\$ (16,855)	-0.72%
<b>Total Other Local Governments</b>	<b>\$ 456,369</b>	<b>\$ 322,112</b>	<b>\$ 2,327,250</b>	<b>\$ 2,310,395</b>	<b>\$ (16,855)</b>	<b>-0.72%</b>
<b>Total Intergovernmental</b>	<b>\$ 1,023,009</b>	<b>\$ 994,882</b>	<b>\$ 4,981,611</b>	<b>\$ 3,614,800</b>	<b>\$ (1,366,811)</b>	<b>-27.44%</b>
<b>Service Revenues</b>						
Contract Police Services	\$ 54,610	\$ 65,820	\$ 60,000	\$ 50,000	\$ (10,000)	-16.67%
Impact Fee Collection Fee	27,103	38,183	36,000	51,500	15,500	43.06%
Development Fees	505,777	738,711	647,800	826,000	178,200	27.51%
<b>Total Sales and Service</b>	<b>\$ 587,490</b>	<b>\$ 842,714</b>	<b>\$ 743,800</b>	<b>\$ 927,500</b>	<b>\$ 183,700</b>	<b>24.70%</b>
<b>Fines &amp; Fees</b>						
Municipal Court	\$ 139,611	\$ 241,739	\$ 225,000	\$ 245,000	\$ 20,000	8.89%
Victims Assistance	21,235	35,649	30,000	36,260	6,260	20.87%
Drug Forfeitures	3,737	2,253	2,000	20,000	18,000	900.00%
<b>Total Fines and Fees</b>	<b>\$ 164,583</b>	<b>\$ 279,641</b>	<b>\$ 257,000</b>	<b>\$ 301,260</b>	<b>\$ 44,260</b>	<b>17.22%</b>
<b>Other Revenues</b>						
Miscellaneous	\$ 62,466	\$ 150,552	\$ 257,850	\$ 168,000	\$ (89,850)	-34.85%
Rental Income	280,675	374,826	25,500	38,000	12,500	49.02%
Interest Income	8,838	12,473	5,400	6,850	1,450	26.85%
<b>Total Miscellaneous</b>	<b>\$ 351,979</b>	<b>\$ 537,851</b>	<b>\$ 288,750</b>	<b>\$ 212,850</b>	<b>\$ (75,900)</b>	<b>-26.29%</b>
<b>Total Revenues</b>	<b>\$ 15,045,708</b>	<b>\$ 17,196,791</b>	<b>\$ 20,652,556</b>	<b>\$ 20,775,295</b>	<b>\$ 122,739</b>	<b>0.59%</b>
<b>Other Financing Sources</b>						
<b>Transfers In From:</b>						
State Accommodations Tax	\$ 33,413	\$ 33,620	\$ 38,265	\$ 45,000	\$ 6,735	17.60%
Local Accommodations Tax	32,288	229,560	170,000	343,000	173,000	101.76%
Hospitality Tax	810,821	777,157	2,566,500	3,024,700	458,200	17.85%
Stormwater Utility Fees	47,417	152,701	2,062,000	2,150,800	88,800	4.31%
Capital Improvement Program	-	-	-	77,615	77,615	N/A
Boat Ramp Fees	1,990	2,225	160,000	-	(160,000)	-100.00%
General Fund	-	8,923,000	-	2,640,000	2,640,000	N/A
Debt Service	370,000	-	150,000	964,450	814,450	542.97%
Budgeted Use of Prior Year Fund Balance	-	-	2,516,325	5,183,832	2,667,507	106.01%
<b>Total Transfers</b>	<b>\$ 1,295,929</b>	<b>\$ 10,118,263</b>	<b>\$ 7,663,090</b>	<b>\$ 14,429,397</b>	<b>\$ 6,766,307</b>	<b>88.30%</b>
<b>Proceeds From:</b>						
Capital Lease Purchase	\$ 591,000	\$ 555,900	\$ 521,520	\$ 324,600	\$ (196,920)	-37.76%
Sale of Assets	74,420	-	-	-	-	N/A
TBD	-	-	1,500,000	1,000,000	(500,000)	-33.33%
<b>Total Proceeds</b>	<b>\$ 665,420</b>	<b>\$ 555,900</b>	<b>\$ 2,021,520</b>	<b>\$ 1,324,600</b>	<b>\$ (696,920)</b>	<b>-34.48%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 17,007,057</b>	<b>\$ 27,870,954</b>	<b>\$ 30,337,166</b>	<b>\$ 36,529,292</b>	<b>\$ 6,192,126</b>	<b>20.41%</b>
<b>Expenditures and Other Financing Uses</b>						
Town Council	\$ 103,147	\$ 126,290	\$ 154,285	\$ 162,055	\$ 7,770	5.04%
Municipal Judges	37,371	45,809	54,745	56,085	\$ 1,340	2.45%
Executive	352,154	643,528	941,616	953,790	\$ 12,174	1.29%
Economic Development	191,685	248,943	191,770	233,725	\$ 41,955	21.88%
Human Resources	234,152	234,490	342,405	305,045	\$ (37,360)	-10.91%
Public Information	73,524	85,845	-	-	\$ -	N/A
Finance/Business License	609,957	614,757	775,645	865,200	\$ 89,555	11.55%
Municipal Court	223,621	228,638	254,015	256,970	\$ 2,955	1.16%
Information Technology	557,240	602,568	665,735	864,250	\$ 198,515	29.82%
Growth Management Administration/Customer Servi	449,053	336,653	448,685	351,950	\$ (96,735)	-21.56%
Planning & Community Development	361,909	396,273	888,242	1,095,315	\$ 207,073	23.31%
Building Safety	815,999	943,114	682,676	707,825	\$ 25,149	3.68%
Project Management	490,312	510,369	543,128	903,900	\$ 360,772	66.42%
Stormwater Management	624,318	619,577	619,577	750,695	\$ 131,118	21.16%
Public Works	854,748	938,133	968,006	1,168,270	\$ 200,264	20.69%
Police	3,714,054	4,532,208	5,478,143	5,935,055	456,912	8.34%
Non-Departmental	895,361	971,593	1,273,995	1,422,795	\$ 148,800	11.68%
Transfers Out	417,417	152,701	302,701	5,832,865	\$ 5,530,164	1826.94%
Capital	1,904,949	1,278,882	10,927,229	12,789,100	\$ 1,861,871	17.04%
Debt	1,689,236	11,028,593	2,017,210	1,874,402	\$ (142,808)	-7.08%
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 14,600,207</b>	<b>\$ 24,538,964</b>	<b>\$ 27,529,808</b>	<b>\$ 36,529,292</b>	<b>\$ 8,999,484</b>	<b>32.69%</b>

# Consolidated Budget

## Revenues

**\$36,529,292**  
Where the Money Comes From



Property Tax and Licenses, Permits & Fees continue to be the major sources of revenue for the Town. Examples of the revenues captured under the Licenses, Permits & Fees category are as follows:

- *Franchise Fees* – Revenues resulting from any utility franchise fees paid to the Town including gas, electric, and cable.
- *Business Licenses* – Revenues collected for all business licensed in the Town. The Town has increased compliance, and the number of businesses currently licensed is approximately 2,500.
- *Municipal Association of South Carolina (MASC) Telecommunications and Insurance Tax* – Revenues collected by MASC for the Town pursuant to the Telecommunications Act of 1999 and insurance tax.
- *Building Safety Permits* – Revenues from building permitting fees and inspection fees collected for residential and commercial development.
- *Administrative Fees* – Revenues from fees paid to the Town per various developer agreements.
- *Fee In Lieu of Taxes* – Revenues from a fee paid to the Town from developments that have property in the New River Tax Increment Financing District.
- *Municipal Improvement Development Fees (MIDF)* – Revenues paid per dwelling unit in the Jones, New Riverside, and Buckwalter Tracts upon initial building permit application.
- *Municipal Improvement District (MID) Fees* – Revenues from an annual assessment fee of \$75 per lot within Assessment District properties as included in development agreement amendments and Town ordinance.
- *Application Fees* – Revenues charged for the various planning processes such as Certificates of Appropriateness for HPC (Historic Preservation Commission) and HCOD (Highway Corridor Overlay District), Development Plans, Master Plans, Major and Minor Subdivisions, Zoning, Sign Permits, Tree Removal Permits, etc.

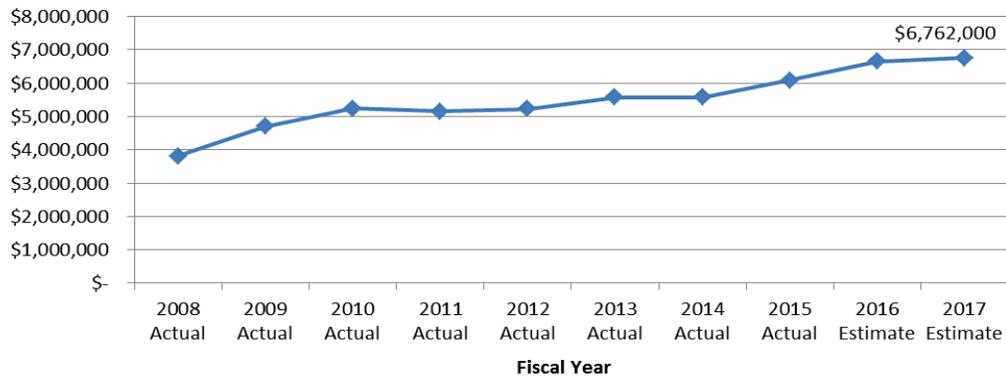
# Consolidated Budget

## Revenues

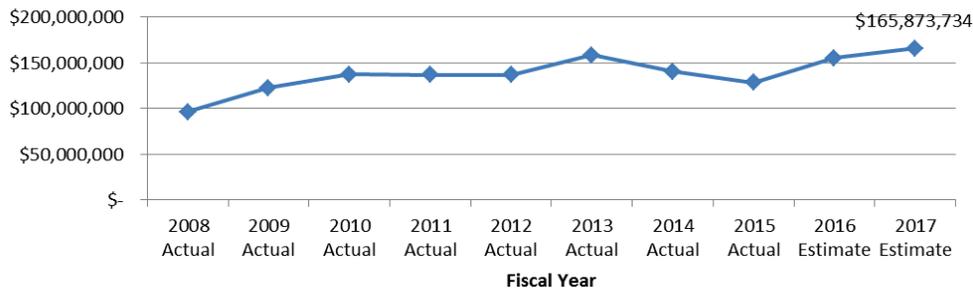
	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget Change \$	Budget Change %
Property Tax	\$6,291,000	\$6,762,000	\$471,000	7.49%

Property Tax revenues account for 18.5% of the total consolidated budget. Property tax assessed value increased to \$165,873,734 representing the percentage of growth in Property tax revenues.

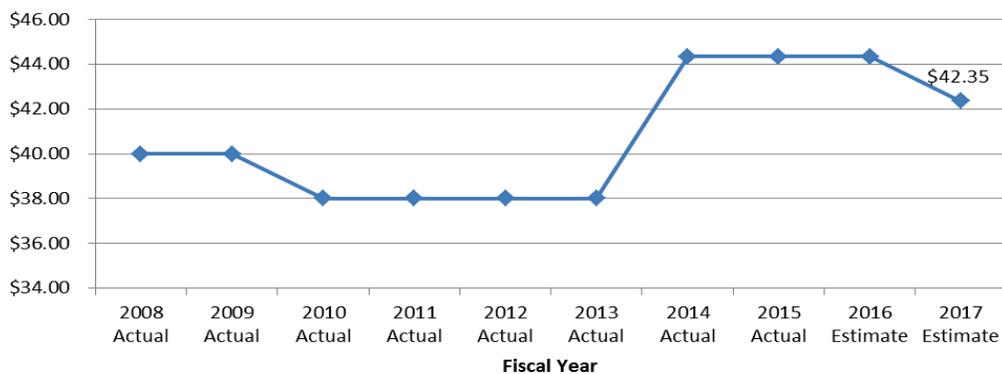
### Property Tax Revenues



### Assessed Property Value



### Millage Rate



*Note: Tax Year 2009 (Fiscal Year 2010) represents a reassessment and millage rollback and Tax Year 2013 (Fiscal Year 2014) represents a reassessment and millage rollforward. Tax Year 2016 (Fiscal Year 2017) represents a reduction in the millage rate.*

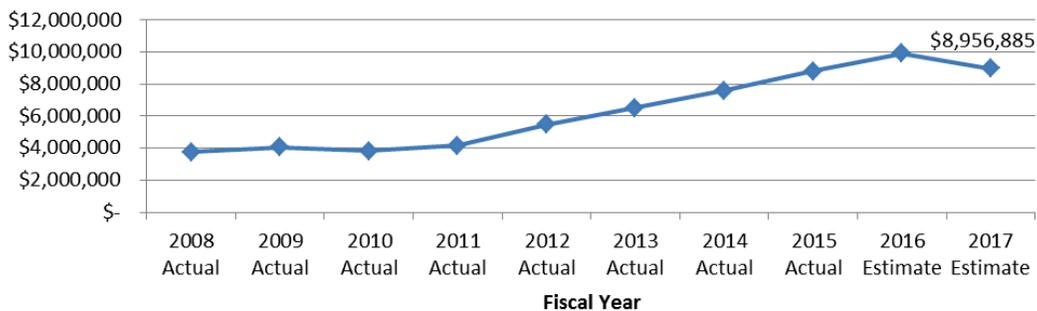
# Consolidated Budget

## Revenues

	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget Change \$	Budget Change %
Licenses, Permits & Fees	\$8,090,395	\$8,956,885	\$866,490	10.71%

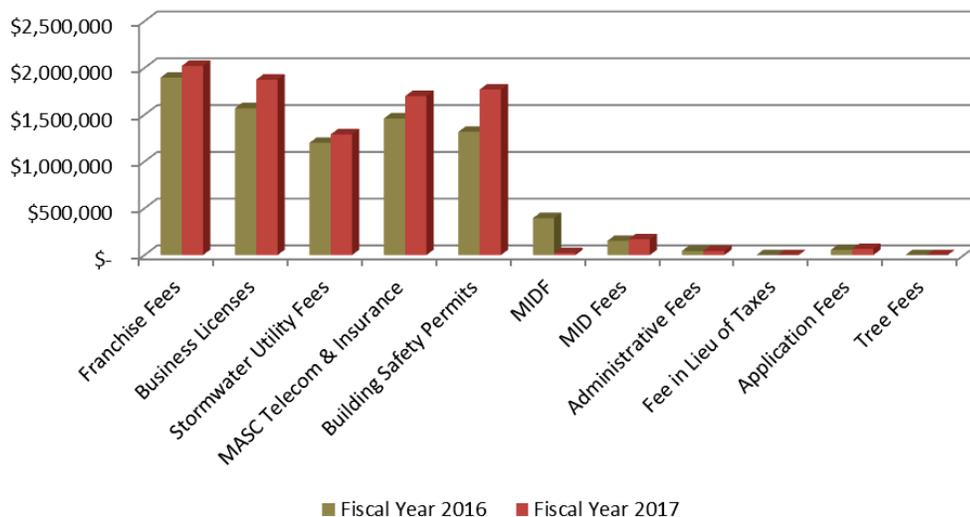
Revenues from Licenses, Permits and Fees account for 25% of the total consolidated budget. An increase of 34% or \$451,750 is projected in Building Permits with the increase of commercial and residential building activity and a 19% increase or \$305,000 is projected for business license fees.

### Licenses, Permits & Fees



All of these revenues support the General Fund with the exception of the MIDF and MID Fees which support Capital Projects. The Stormwater Utility Fees are restricted to stormwater-related activities only. More individual trending of license and permit revenues by type is provided in the General Fund Section. However, a comparison of current and prior year consolidated budget follows.

### Licenses, Permits & Fees



# Consolidated Budget

## Revenues

### Intergovernmental Revenues

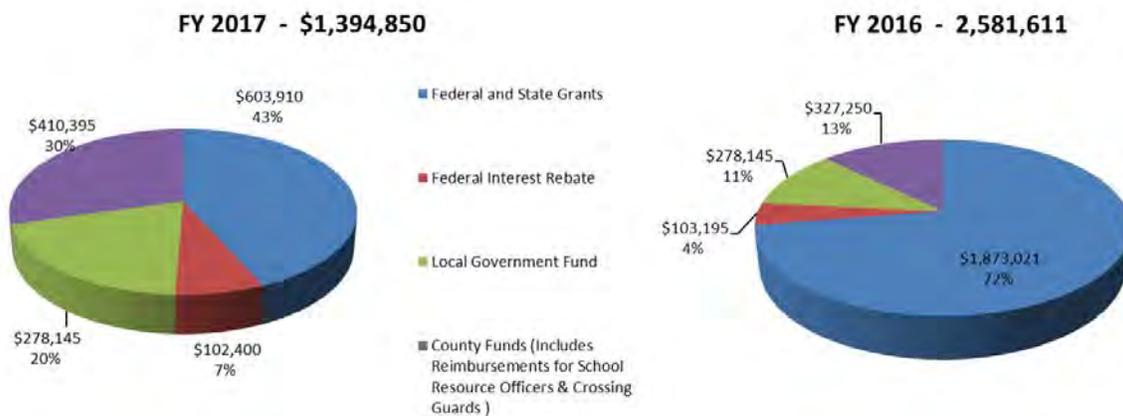
Intergovernmental Revenues account for 10% of the consolidated budget. Intergovernmental Revenues are decreasing for Federal and State Grants with two grants budgeted in FY 2017 for Garvin House Restoration and Traffic Safety, some of the FY 2016 appropriations involve multi-year grants. Any remaining funds will carry forward to FY 2017 through a Council-approved Amendment after the first quarter of the year.

The Federal Interest Rebate is approximately 2% of the interest due on the \$6,500,000 LEC GO Build America Bonds for FY 2017.

The Local Government Fund is state-shared revenue that replaced funds which municipalities previously received from various other taxes such as premium taxes. It is based on the State's fund balance with estimates provided by the State Treasurer which remain the same.

County Funds - Per an Intergovernmental Agreement, the Beaufort County School District reimburses the Town 100% of the expenditures related to providing part-time School Crossing Guards and 75% of the expenditures related to the School Resource Officers. The School Resource Officers are full-time employees of the Town, with these expenditures estimated at \$410,455 for FY 2017. Multi-County Industrial Park (MCIP) FILOT revenue is also included.

### Intergovernmental Revenue



# Consolidated Budget

## Revenues

### Service Revenues

Although Service Revenues account for less than 3% of the total consolidated budget for FY2017, these revenues are projected to increase approximately 25%. This is primarily due to an upward trend in development and indications of continued economic recovery.

	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget Change \$	Budget Change %
Contract Police Services	\$60,000	\$50,000	-\$10,000	-16.67%
Impact Fee Collection Fees	\$27,103	\$51,500	\$15,500	43.06%
Development Fees	\$647,800	\$826,000	\$178,200	27.51%

*Contract Police Services* – Fees for police security services for businesses or special events.

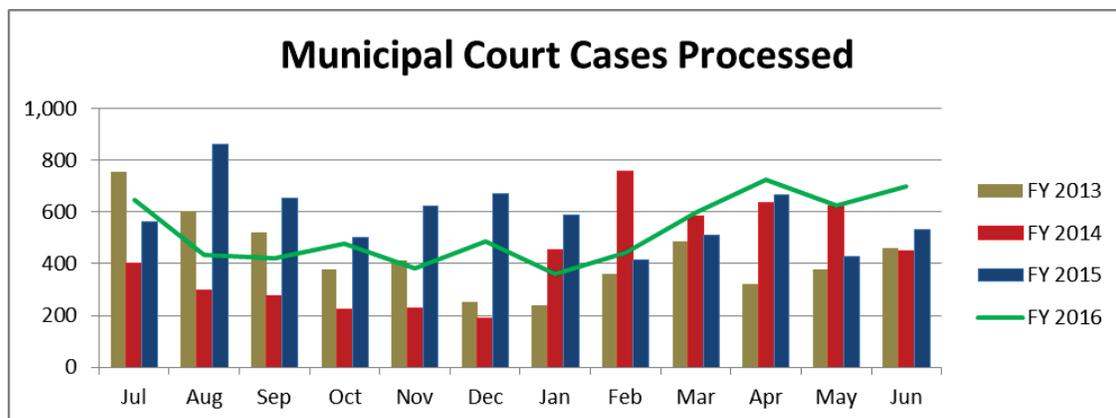
*Impact Fee Collection Fees* – A one percent (1%) collection fee assessed by the County on the collection of the Beaufort County Impact Fees for Roads, Parks and Recreation, Library, and Fire Impact Fees for the Town of Bluffton. Fees are assessed on each residential dwelling unit or the number of non-residential square feet and type of commercial development within the Town. These fees are collected at the time building permits are issued.

*Development Fees* - Fees collected per agreements between the Town of Bluffton and the developer on residential and commercial building permit applications.

### Fees and Fines

Municipal Court	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget Change \$	Budget Change %
Fees & Fines	\$225,000	\$245,000	\$20,000	8.89%

Fines and Fees recorded through Municipal Court do not reflect the state portion of the tickets as they are not actual Town revenue. These revenues account for less than 1% of the consolidated budget. A comparison of court cases processed for the past few years follows.



# Consolidated Budget

## Revenues

### Other Miscellaneous Revenue

	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget Change \$	Budget Change %
Miscellaneous	\$288,750	\$212,850	-\$75,900	-26.29%

Miscellaneous items include: Interest and Investment Income, rental Income from the Community Center, and other miscellaneous revenues. Miscellaneous revenues are decreasing with the reduction in Capital Improvement Programs Fund donations.

### Other Financing Sources

**Proceeds for Capital Lease Purchases** are estimated at \$324,600 representing less than 1% of the consolidated budget. This low interest rate financing is for the purchase of four outfitted police vehicles, one Town vehicles for Information Technology, one Town vehicle and one Tandem Trailer for Public Works, and a two Zero Turn mowers town maintenance.

**Transfers in** from special revenues represent 15% of the total consolidated budget for FY 2017.

Transfers In by Fund	State Accommodations Tax	Local Accommodations Tax	Hospitality Tax	Stormwater Utility Fees	Boat Ramp	Debt Service	Total
General Fund	\$ 45,000	\$ -	\$ 500,000	\$ 60,000		\$ -	\$ 605,000
Capital Improvements Program	-	343,000	2,524,700	2,090,800	-	964,450	5,922,950
<b>Total</b>	<b>\$ 45,000</b>	<b>\$ 343,000</b>	<b>\$ 3,024,700</b>	<b>\$ 2,150,800</b>	<b>\$ -</b>	<b>\$ 964,450</b>	<b>\$ 6,527,950</b>

Transfers In for FY 2017 compared to FY 2016:

Transfers In	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
State Accommodations Tax	\$ 38,265	\$ 45,000	\$ 6,735	17.60%
Local Accommodations Tax	170,000	343,000	173,000	101.76%
Hospitality Tax	2,566,500	3,024,700	458,200	17.85%
Stormwater Utility Fees	2,062,000	2,150,800	88,800	4.31%
Capital Improvement	-	77,615	77,615	100.00%
Boat Ramp Fees	160,000	-	(160,000)	-100.00%
Debt Service	150,000	964,450	814,450	542.97%
<b>Total</b>	<b>\$ 5,146,765</b>	<b>\$ 6,605,565</b>	<b>\$ 1,458,800</b>	<b>28.34%</b>

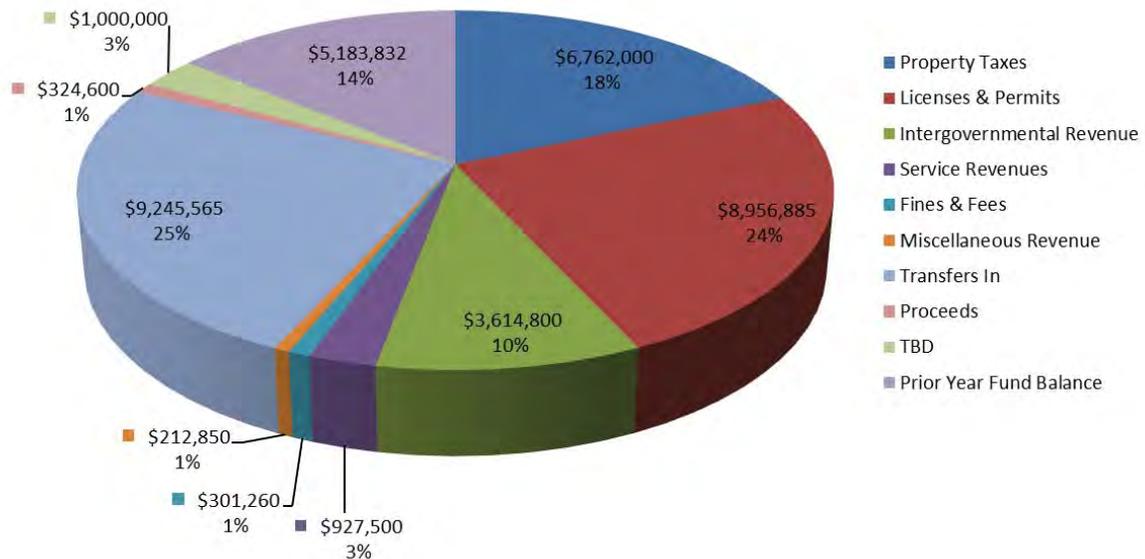
A designated or budgeted use of **fund balance** represents 14.2% of the Total Consolidated Budget in the amount of \$5,183,832. Appropriations by Fund follow:

\$3,316,150	General Fund (\$491,150 from the Vehicle and Equipment Reserves, \$45,000 in Tree Funds fund balance, \$140,000 for Affordable Housing, and \$2,640,000 for Town Hall Renovation)
\$1,610,895	Stormwater Fund
\$ 77,615	Capital Improvement Program (CIP) Fund
\$ 179,172	Debt Service Fund

# Consolidated Budget

## Expenditures

**\$36,529,292**  
**Where the Money Goes**



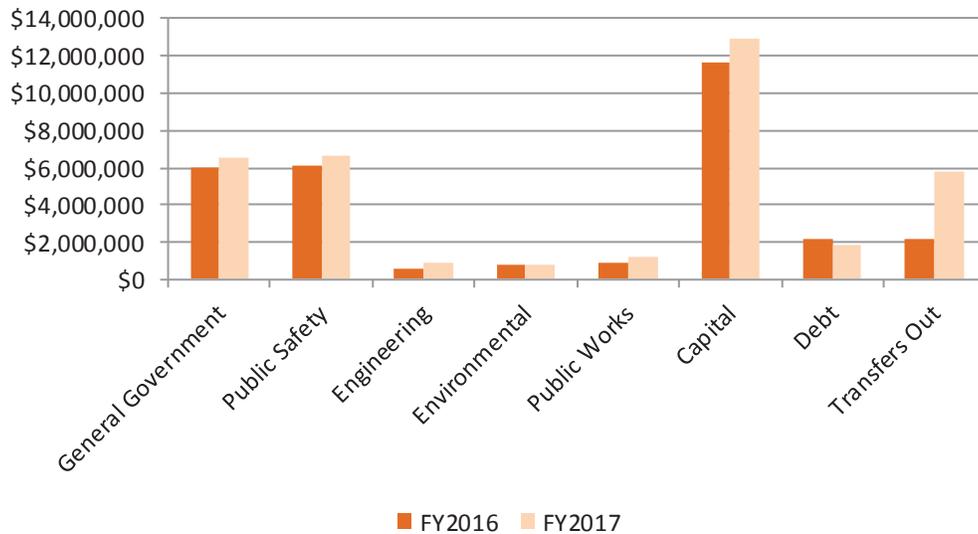
The Town budgets expenditures at department and project levels that fall within the following governmental programs/functions.

Program/Function	Departments or Projects
General Government	Town Council Municipal Judges Executive & Public Information Economic Development Human Resources Non-Departmental (Townwide)
Public Works	Public Works Building Safety
Engineering	Project Management
Environmental Protection	Stormwater Management
Capital Outlay	General Fund Capital Outlay Stormwater Capital Outlay Capital Improvements Program (CIP): <ul style="list-style-type: none"> <li>• Pathways</li> <li>• Park Development</li> <li>• Stormwater</li> <li>• Sewer &amp; Water</li> <li>• Old Town Improvements</li> <li>• Town Facilities</li> <li>• Land Acquisition</li> </ul>
Debt Service	Principal and interest payments and other associated costs. Includes General Fund Debt Service in addition to the Debt Service Fund.

# Consolidated Budget

## Expenditures

The following provides a two year comparison of where the money goes by program/function.

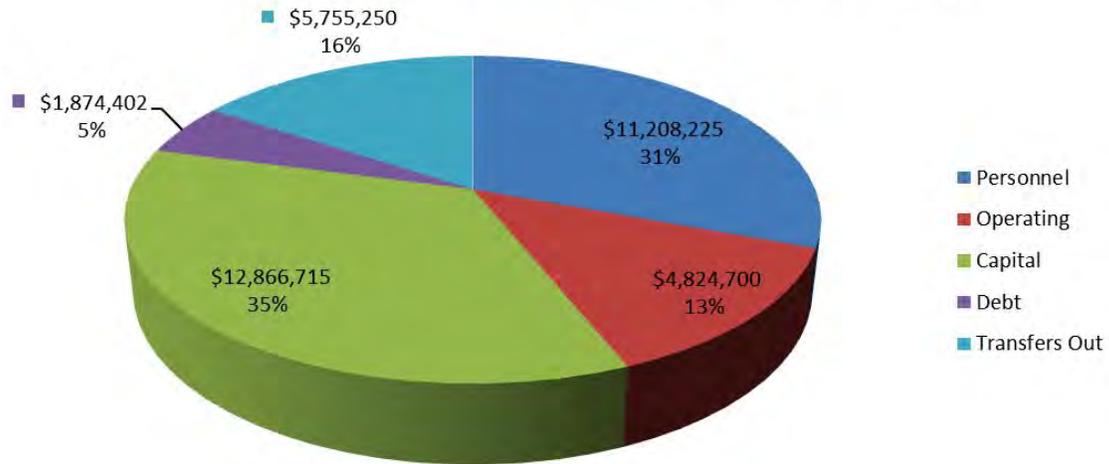


- General Government expenditures are increasing slightly primarily due to increased costs for contracted residential garbage collection the Town provides and increased insurance premiums for Town property.
- Public Safety expenditures are increasing primarily due to the addition of one new School Resource Officer for new High School and one new School Resource Sergeant. Public Works expenditures are increasing slightly primarily due to the operation and maintenance costs associated with Capital Projects including Oyster Factory Park.
- Engineering has increased due to the addition of a CIP Administrator for capital projects in FY 2017.
- Environmental Protection expenditures remained static for MS4 project implementation.
- The FY 2017 Capital Budget continues to focus on water quality including sewer projects, neighborhood improvements, stormwater improvements, recreational improvements, Town Hall renovations, and Old Town improvements. Multi-year projects not completed in FY 2016 are expected to carryover to FY 2017 through a council-approved amendment after the first quarter of the new fiscal year.
- Debt is showing a slight decrease with the addition of financing loans in FY 2016 for vehicles and equipment being offset by the final payments of loans issued in FY 2012.

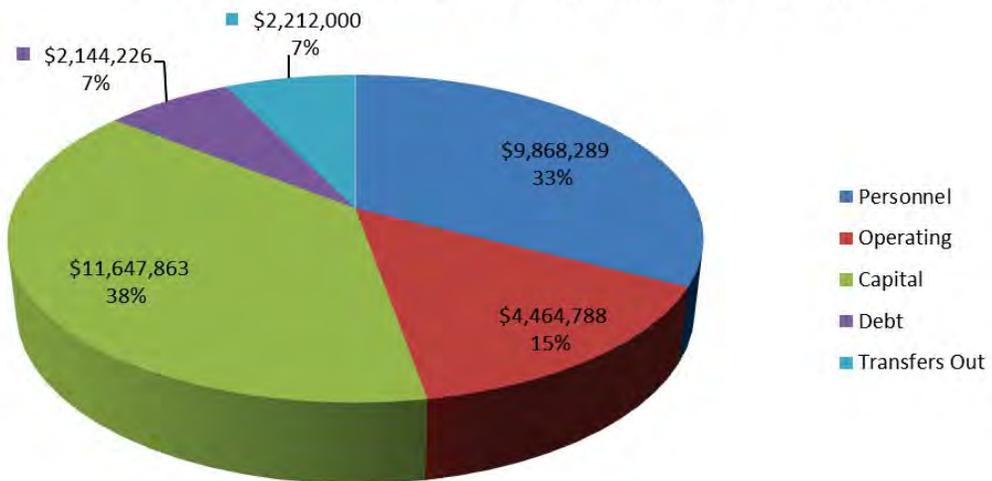
# Consolidated Budget

## Expenditures

### FY 2017 Consolidated Expenditures by Type



### FY 2016 Consolidated Expenditures by Type



# Consolidated Budget

## Expenditures

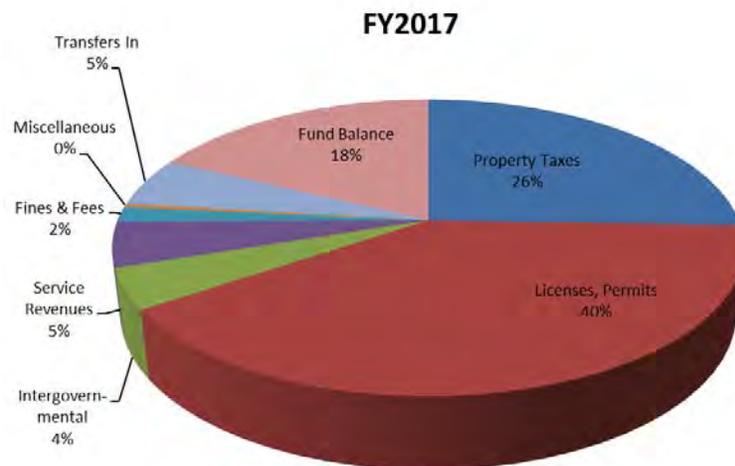
	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
Personnel (salaries plus benefits)				
Town Council	76,800	90,190	13,390	17.43%
Municipal Judges	715	-	(715)	N/A
Executive	843,000	839,600	(3,400)	-0.40%
Economic Development	130,975	138,750	7,775	5.94%
Human Resources	251,580	279,170	27,590	10.97%
Finance/Business License	673,430	783,640	110,210	16.37%
Municipal Court	210,710	216,845	6,135	2.91%
Information Technology	337,325	375,645	38,320	11.36%
Customer Service	437,105	340,940	(96,165)	100.00%
Planning & Community Development	532,113	600,705	68,592	12.89%
Building Safety	588,956	648,425	59,469	10.10%
Project Management	493,212	804,860	311,648	63.19%
Stormwater Management	490,695	464,515	(26,180)	-5.34%
Public Works	474,935	536,170	61,235	12.89%
Police	4,326,738	4,948,555	621,817	14.37%
Non-Departmental	-	140,215	140,215	N/A
Total Personnel	<u>9,868,289</u>	<u>11,208,225</u>	<u>1,339,936</u>	<u>13.58%</u>
Operating				
Town Council	77,485	71,865	(5,620)	-7.25%
Municipal Judges	54,030	56,085	2,055	3.80%
Executive	129,086	114,190	(14,896)	-11.54%
Economic Development	60,795	94,975	34,180	56.22%
Human Resources	90,825	25,875	(64,950)	-71.51%
Finance/Business License	102,215	81,560	(20,655)	-20.21%
Municipal Court	43,305	40,125	(3,180)	-7.34%
Information Technology	346,756	488,605	141,849	40.91%
Customer Service	11,580	11,010	(570)	100.00%
Planning & Community Development	356,129	494,610	138,481	38.89%
Building Safety	93,720	59,400	(34,320)	-36.62%
Project Management	73,900	99,040	25,140	34.02%
Stormwater Management	261,250	286,180	24,930	9.54%
Public Works	424,550	632,100	207,550	48.89%
Police	1,065,167	986,500	(78,667)	-7.39%
Non-Departmental	1,273,995	1,282,580	8,585	0.67%
Total Operating	<u>4,464,788</u>	<u>4,824,700</u>	<u>359,912</u>	<u>8.06%</u>
Capital				
General Fund Capital Outlay	436,938	374,600	(62,338)	-14.27%
Stormwater Fund Capital Projects	873,925	-	(873,925)	-100.00%
Capital Improvements Program	10,337,000	12,492,115	2,155,115	20.85%
Total Capital	<u>11,647,863</u>	<u>12,866,715</u>	<u>1,218,852</u>	<u>10.46%</u>
Debt				
General Fund Debt	347,631	402,055	54,424	15.66%
Debt Service Fund	1,796,595	1,472,297	(324,298)	-18.05%
Total Debt	<u>2,144,226</u>	<u>1,874,352</u>	<u>(269,874)</u>	<u>-12.59%</u>
Transfers Out	<u>2,212,000</u>	<u>5,755,250</u>	<u>3,543,250</u>	<u>160.18%</u>
Total Consolidated Expenditures	<u>30,337,166</u>	<u>36,529,242</u>	<u>6,192,076</u>	<u>20.41%</u>

# General Fund

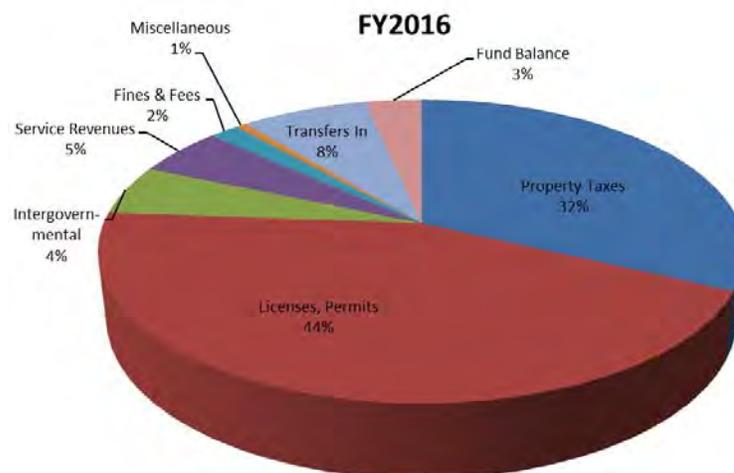
## Revenues

The adopted General Fund budget is \$18,698,885 for FY 2017. This is up from the prior year budget by \$4,333,184 representing an increase of 30.16%. Property Tax and Licenses and Permits revenues represent 66% of the total budget. Property taxes are increased \$177,000 representing approximately 4% over the prior year budget. Licenses and Permits are increased \$1,131,190 representing approximately 18% of an increase over the prior year budget. These revenues are on an upward trend with FY 2016 expected to be more than originally estimated. The service revenues which include development fees are also trending upward showing good signs of economic recovery.

A summarized comparison of revenues by category is as follows:



Fiscal Year	Property Taxes	Licenses & Permits	Intergovernmental	Service Revenue	Fines & Fees	Other	Proceeds	Transfer In	Fund Balance	Total
2017	\$4,777,000	\$7,474,410	\$ 820,850	\$ 927,500	\$ 301,260	\$ 74,500	\$ 324,600	\$ 682,615	\$3,316,150	\$18,698,885
2016	\$4,600,000	\$6,343,220	\$ 762,916	\$ 743,800	\$ 257,000	\$ 88,350	\$ 521,520	\$ 563,265	\$ 485,630	\$14,365,701

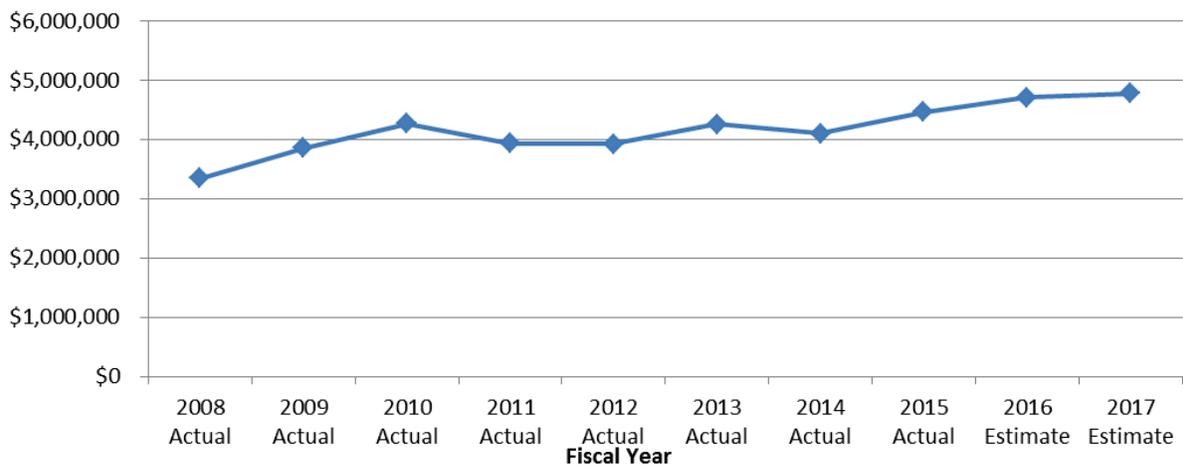


# General Fund

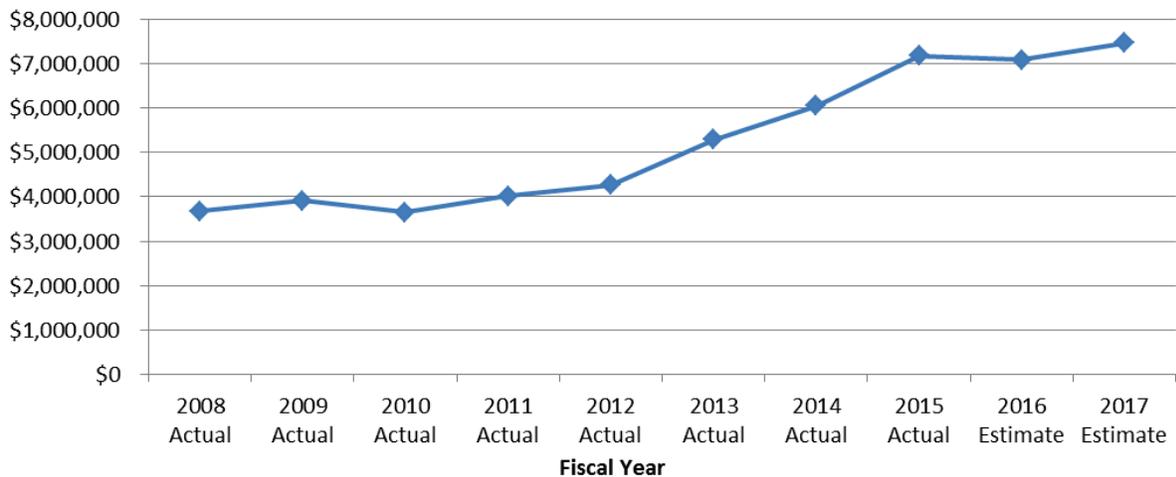
## Revenues

The following graphs provide trending of these two major revenues sources. In FY 2011, the General Fund millage was decreased 2.3 mills contributing to a decline in revenues. The General Fund millage was lowered to offset the 2.3 mills added to the Debt Service Fund to cover the interest payment for the bond on the new Law Enforcement Center constructed in FY 2011. In FY 2014, the General Fund millage rolled forward from 35.7 mills to 40.0 in order to meet prior year collection level with the decreased reassessment values. The millage rate was decreased from 40.0 mills to 38.0 mills for FY 2017.

### Property Tax Revenues



### Licenses, Permits & Fees

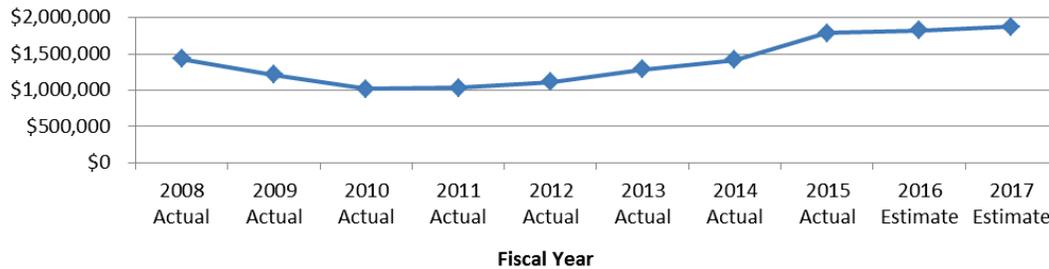


# General Fund

## Revenues

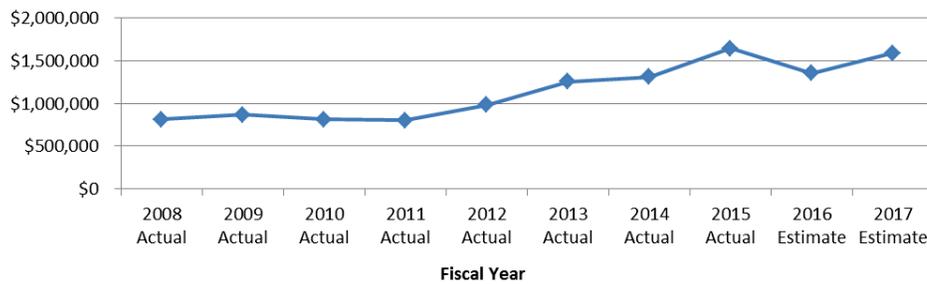
Graphs trending some of the major revenues captured under Licenses and Permits follow as well. These trends begin with FY 2008 to provide a ten year period.

### Business Licenses

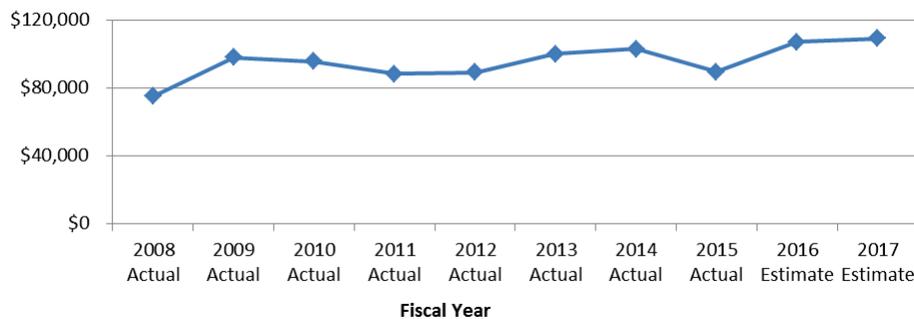


There were approximately 2,261 businesses licensed in FY 2015. We are projecting FY 2016 business license revenue to exceed budget by 16% due to prior year actuals and current year collections. FY 2017 is estimated 3% above the FY2016 estimate.

### MASC Insurance Tax



### MASC Telecommunications Tax

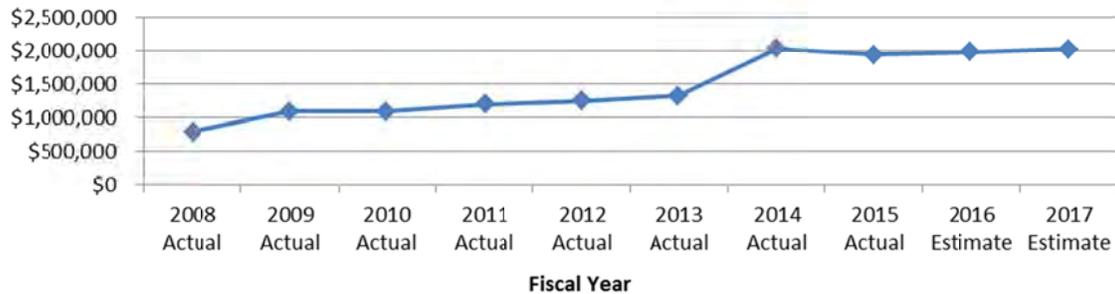


The actual revenues collected by the Municipal Association of South Carolina (MASC) for FY 2013 were significantly higher than anticipated due to delinquent collections. Estimates for FY 2016 and 2017 are based on an upward trend with recent collections.

# General Fund

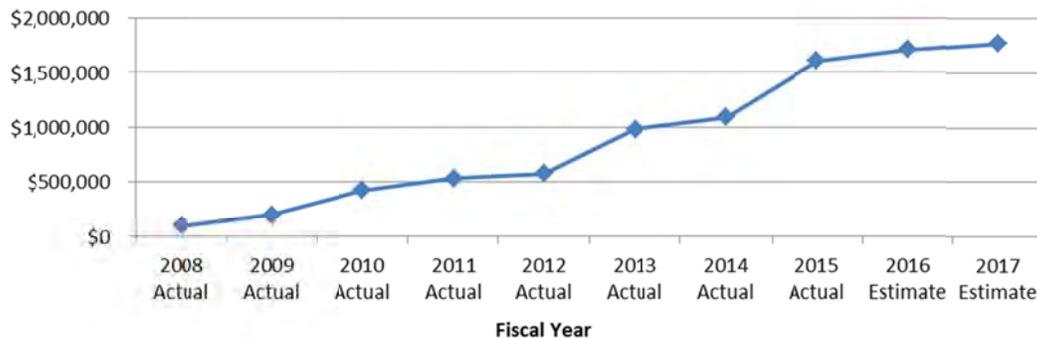
## Revenues

### Franchise Fees



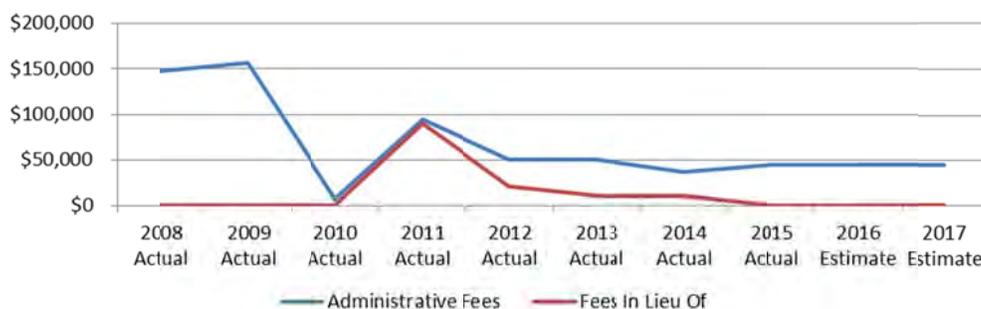
A prior year adjustment in franchise fees was paid by one of the electric utilities in FY 2014. This supplemental payment was deducted from the estimate for FY 2017 which still projects a slight increase in the revenues for FY 2016 less the supplement based on the upward trends.

### Building Permits



The Town began providing inspection services in FY 2009. These revenues increased significantly (70%) in FY 2013 with increases in both commercial and residential inspections. The FY 2017 estimate includes an increase as FY 2016 is expected to be higher than original estimate.

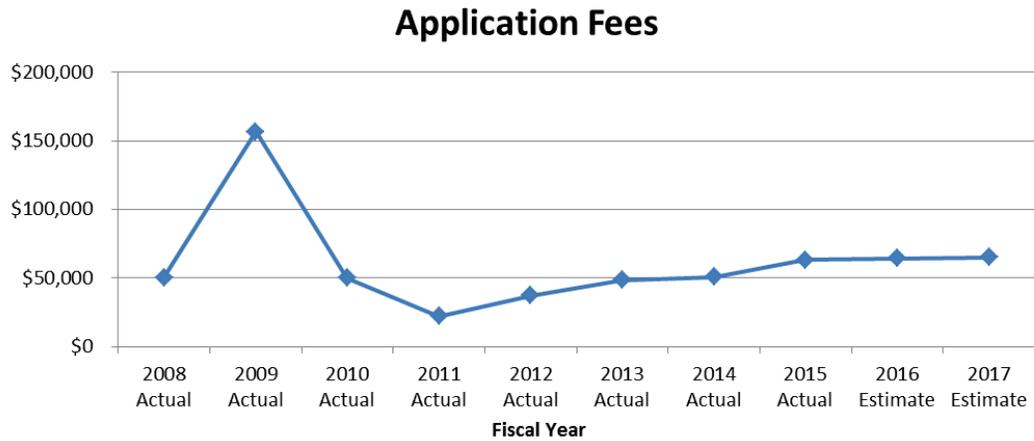
### Administrative Fees & Fees In Lieu Of - Developer Fees



Developer Agreements were renegotiated in 2010 due to the slow down in development that resulted from the downfall of the economy.

# General Fund

## Revenues



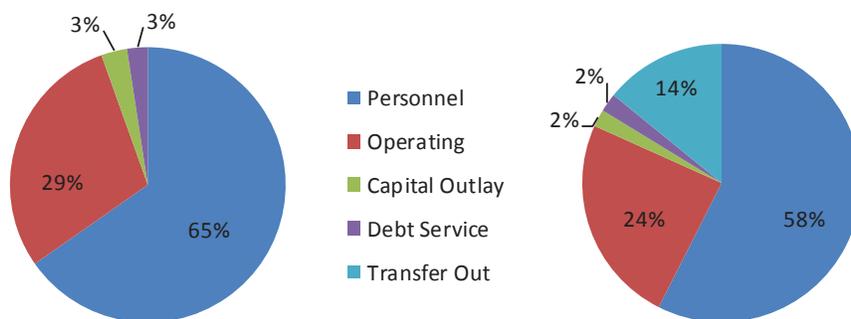
These planning fees charged as part of the various planning processes which include Certificates of Appropriateness for HPC (Historic Preservation Commission) and HCOD (Highway Corridor Overlay District), Development Plans, Master Plans, Major and Minor Subdivisions, Zoning, Sign Permits, Tree Removal Permits, etc.

# General Fund

## Expenditures

The General Fund expenditures are budgeted at a departmental level utilizing activity account codes that are categorized into four primary categories: 1) Personnel – includes all salaries and benefits; 2) Operating – includes all routine expenditures to carry on operations during the fiscal year; 3) Capital Outlay – includes non-project capital purchases for assets greater than \$5,000 with the exception of software which must be greater than \$50,000; and 4) Debt Service – includes principal and interest payments on vehicle lease purchases, retirement notes payable, and other governmental loans as required by the Town. For FY 2017, a budget transfer to Capital Improvements Program Fund of \$2,640,000 is budgeted for the Town Hall Renovation project.

The following provides a two-year comparison by these four major categories and the Transfer Out for FY 2017.



General Fund Category	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
Personnel	\$9,377,594	\$10,743,710	\$1,366,116	14.57%
Operating	4,203,538	4,538,520	334,982	7.97%
Capital Outlay	436,938	374,600	(62,338)	-14.27%
Debt Service	347,631	402,055	54,424	15.66%
Transfer Out		2,640,000	2,640,000	100.00%
<b>Total</b>	<b>\$14,365,701</b>	<b>\$18,698,885</b>	<b>\$4,333,184</b>	<b>30.16%</b>

# General Fund

## Expenditures

General Fund Category	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
Personnel	\$7,190,640	\$8,144,482	\$9,377,594	\$10,743,710	\$1,366,116	14.57%
Operating	2,773,647	3,314,729	4,203,538	4,538,520	334,982	7.97%
Capital Outlay	242,103	472,952	436,938	374,600	(62,338)	-14.27%
Debt Service	155,163	220,008	347,631	402,055	54,424	15.66%
Transfer Out	-	-	-	2,640,000	2,640,000	100.00%
<b>Total</b>	<b>\$10,361,553</b>	<b>\$12,152,171</b>	<b>\$14,365,701</b>	<b>\$18,698,885</b>	<b>\$4,333,184</b>	<b>30.16%</b>

The **personnel category** is increasing \$1,366,166 or 14.57% for FY 2016. In addition to increases for employer contributions to health insurance and retirement plans, the proposal includes the addition of seven full-time and one part-time positions being added at different times during the fiscal year. The timing of the impacts to the budget for the additional positions is shown on the following page.

The **operating category** is increasing \$334,982 or 7.97% for FY 2016. The FY 2017 budget includes expenditures related to a Traffic Enforcement Grant in the amount of \$132,310. However, the \$340,000 non-grant related expenditures associated with Affordable Housing includes the carry-forward from FY 2016 of \$140,000.

The **capital outlay category** is decreasing \$62,338. Funding to purchase four new outfitted police vehicles is included in the upcoming fiscal year. Two are for new police officer positions and two are in accordance with the Town's fleet replacement plan based on mileage estimates. A transit van are proposed for Information Technology and Public Works as well as a two mowers to support stormwater management and parks and open space maintenance.

The **debt category** is increasing \$54,424 for the principal and interest payments on the eight outfitted police vehicles, the replacement dump truck, and the tractor and mower. We currently have four vehicle financing loans and one software loan all with interest rates less than 2%. Specifics regarding the outstanding debt and the principal and interest payments related to the General Fund debt category are provided in more detail in the Debt Service section of this document.

The **transfer out category** is the use of General Fund Fund Balance being transferred to the Capital Improvements Program Fund for the Town Hall Renovation project.

# General Fund

## FY 2017 Additional Personnel Impacts

\$505,085 Salary + Benefits

July

Police  
School Resource Sergeant

Police  
School Resource Officer

Finance  
Administrative Assistant

Engineering  
Director of Engineering

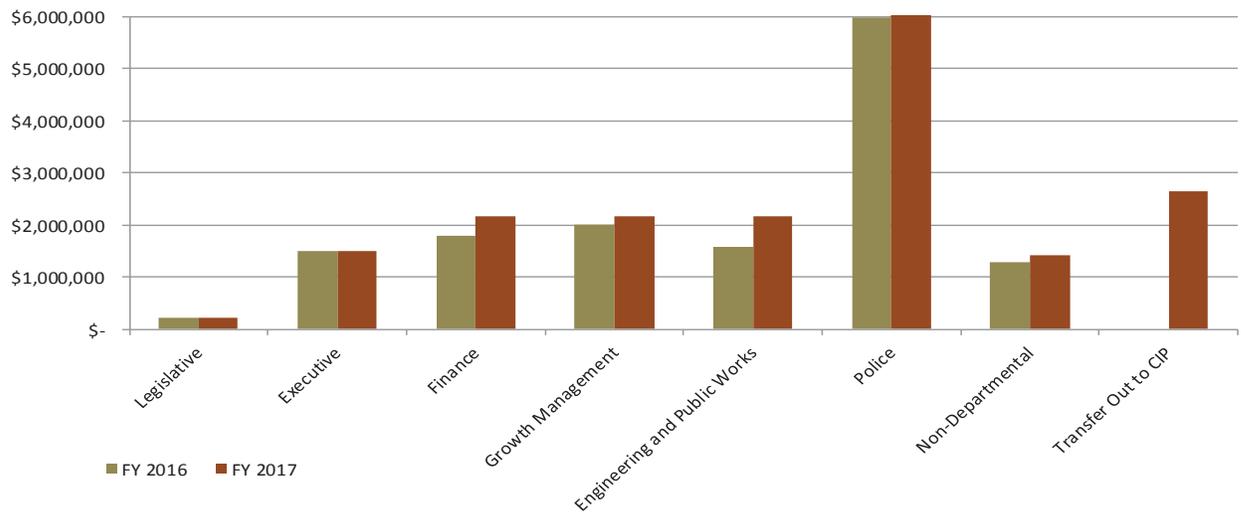
Project Management  
CIP Administrator

Information Technology  
Part-Time GIS Analyst

# General Fund

## EXPENDITURE BUDGET AT THE UNIT LEVEL

Unit	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
Legislative	\$ 209,030	\$ 218,140	\$ 9,110	4.36%
Executive	1,506,261	1,492,560	(13,701)	-0.91%
Finance	1,798,395	2,176,915	378,520	21.05%
Growth Management	2,019,603	2,155,090	135,487	N/A
Engineering and Public Works	1,591,722	2,158,975	567,253	35.64%
Police	5,966,695	6,434,410	467,715	7.84%
Non-Departmental	1,273,995	1,422,795	148,800	11.68%
Transfer Out to CIP	-	2,640,000	2,640,000	100.00%
<b>Total</b>	<b>\$ 14,365,701</b>	<b>\$ 18,698,885</b>	<b>\$ 4,333,184</b>	<b>30.16%</b>



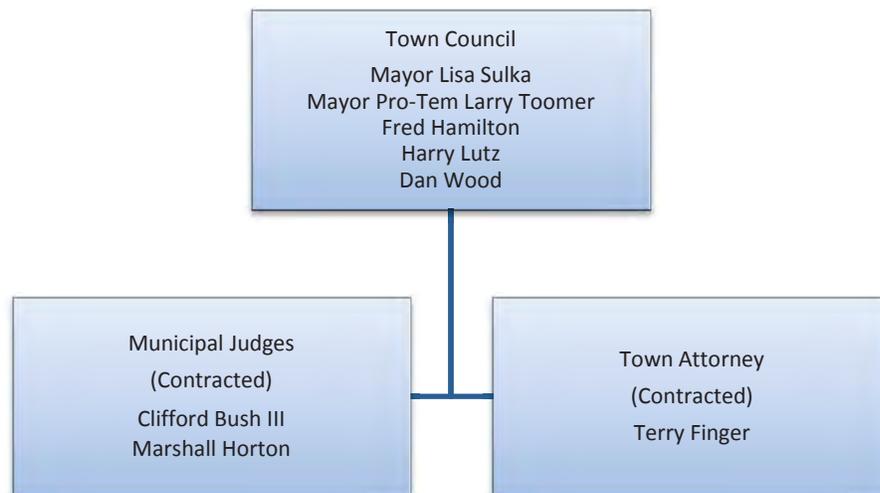
# General Fund

## Operating and Performance Budgets

**Unit:** Legislative

**Departments:** Town Council, Municipal Judges

**Function:** General Government



### Core Services:

The legislative powers of the Council are shared equally among all members. Council establishes policies; sets priorities; adopts balanced budgets; evaluates and approves department programs; represents the Town in various local, regional, and state boards, commissions, and committees; provides public leadership; promotes citizen involvement and input; and is responsible for hiring, directing, and evaluating the Town Manager, the Chief Executive Officer responsible for the Town’s municipal operations.

Council also executes the contractual agreements for the Town’s attorney services and judicial services. The attorney services are recorded within the initiating unit’s operating category as legal fees. However, the judicial services of the Municipal Judges presiding over Municipal Court cases for the Town are recorded separately in an individual department as outlined in the budget summary that concludes this section.

# Operating and Performance Budgets

## Legislative

Mission Statement:	
<p>To promote and maintain primary focus on the Town’s Mission to provide excellent basic services, act in a financially responsible manner, provide great customer service and engage our community.</p>	
<p><b><i>Excellent Basic Services</i></b></p> <p>Defined basic services of the Town.</p> <p>Established service levels defining “excellent.”</p> <p>Provide Town services that are based upon community wide need and benefits.</p> <p>Professional, well-trained and highly motivated Town workforce dedicated to serving the community.</p> <p>“Best Practices” adapted to enhance Town services.</p> <p>Well designed, well maintained Town facilities, buildings, and infrastructure</p> <p>Equitable delivery of Town services</p> <p>Services adding value to the lives of Town residents.</p> <p><b><i>Great Customer Service</i></b></p> <p>Listening to and understanding the needs of Town customers and follow up as needed.</p> <p>Anticipating the customer’s needs and issues.</p> <p>Providing a direct, timely response to the initial customer contact (maximum 24 hours).</p> <p>Town employees knowledgeable about Town government officials, services, programs, and activities.</p> <p>Equitable, fair courteous and respectful service delivery.</p> <p>Easy, convenient access to Town services.</p> <p>Evaluating the customer’s experience and learning to improve that experience.</p> <p>Linking customers to the resource that can best respond to their needs.</p>	<p><b><i>Financially Responsible</i></b></p> <p>Balanced budget with a responsible, affordable tax rate.</p> <p>Adequate Town revenues to support defined Town services and service levels.</p> <p>Delivering Town services in the most cost effective, efficient manner.</p> <p>Reserves consistent with Town policies and national standards.</p> <p>Effective financial records and reporting systems complying with national standards.</p> <p>Responsibly using debt to invest in the Town’s future.</p> <p>Cost recovery in Town fees for service.</p> <p>Employees accountable for Town resources.</p> <p><b><i>Engage our Community</i></b></p> <p>Informing and sharing information with residents, businesses, and community organizations.</p> <p>Residents having an opportunity and actively participating in planning for the Town’s future.</p> <p>Town leaders having a visible presence in the Bluffton community and serving as role models.</p> <p>Residents volunteering to serve on Town commissions, boards, task forces and committees to continue to the governance process.</p> <p>Listening to and using input from the Bluffton community.</p> <p>Open Town governance process with appropriate mechanisms for resident input.</p>

# Operating and Performance Budgets

## Legislative

The Legislative Council has approved six strategic plan focus areas for planning initiatives and Town goals to be linked to as follows:

1	• Fiscal Sustainability
2	• Economic Growth
3	• Town Organization
4	• Community Quality of Life
5	• Infrastructure
6	• The May River and Surrounding Rivers and Their Watersheds

Performance indicators below are in support of Strategic Focus Areas:

Performance Indicator	Strategic Focus Area	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Estimate FY 2017
Regular Council Meetings	all	12	12	12	12
Council Member Attendance at Council Meetings	all	98.0%	98.0%	99.0%	99.0%
Special Workshop Council Meetings	all	4	4	6	6
Public Hearings	all	4	4	5	5
Agenda Items Reviewed/Acted Upon	all	224	224	220	225
Ordinances/Amendments Adopted	all	15	15	20	20
Education/Training Sessions Attended	all	5	5	4	5

### General Fund Expenditures by Unit/Category

	FY 2014 Year-End Actual	FY 2015 Year-End Actual	FY 2016 Year-End Estimate	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Legislative</b>							
<b>Unit Summary</b>							
Town Council	\$ 103,147	\$ 126,290	\$ 148,113	\$ 154,285	\$ 162,055	\$ 7,770	5.04%
Judges	37,371	45,809	54,097	54,745	56,085	1,340	2.45%
<b>Total</b>	<b>\$ 140,518</b>	<b>\$ 172,099</b>	<b>\$ 202,210</b>	<b>\$ 209,030</b>	<b>\$ 218,140</b>	<b>\$ 9,110</b>	<b>4.36%</b>
<b>Category Summary</b>							
Salaries	\$ 44,300	\$ 55,420	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.00%
Benefits	8,003	9,532	20,520	21,800	35,190	13,390	61.42%
Operating	88,215	107,147	126,690	132,230	127,950	(4,280)	-3.24%
<b>Total</b>	<b>\$ 140,518</b>	<b>\$ 172,099</b>	<b>\$ 202,210</b>	<b>\$ 209,030</b>	<b>\$ 218,140</b>	<b>\$ 9,110</b>	<b>4.36%</b>

### Key operational changes or issues:

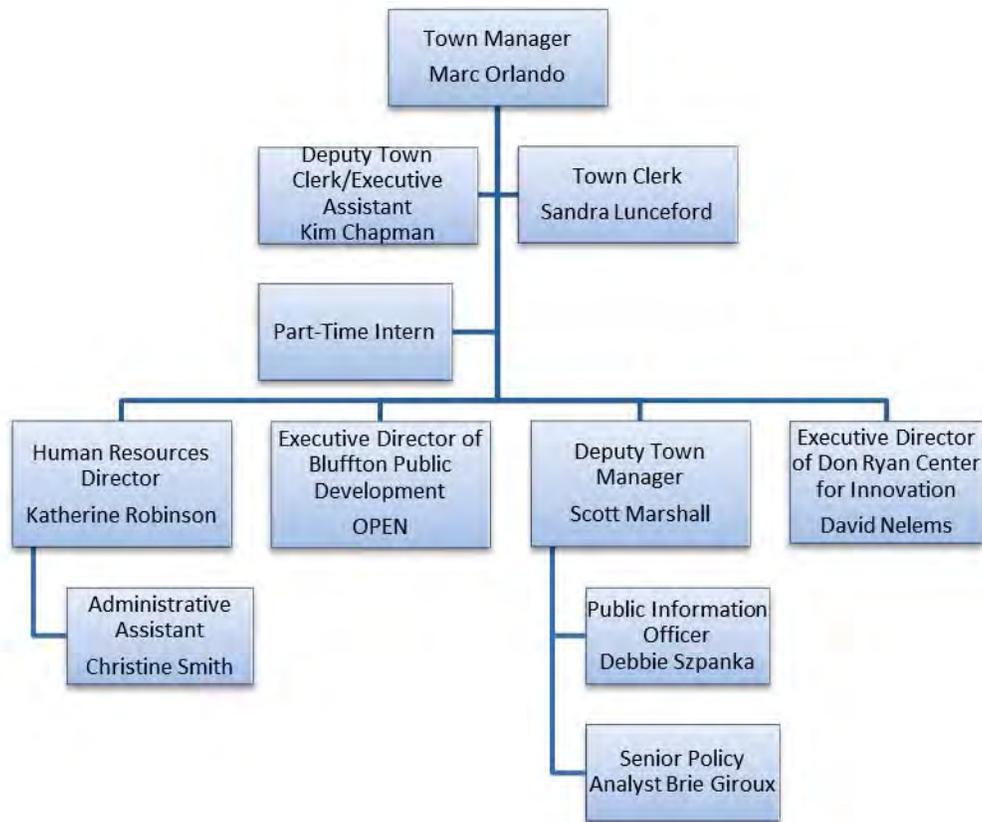
- Insurance benefits added for Town Council in January of FY 2016.
- No election required in FY2017.

# Operating and Performance Budgets

**Unit:** Executive

**Departments:** Executive, Human Resources, Public Information and Economic Development

**Function:** General Government



## Core Services:

**Town Manager** – Functions include organizational management; fiscal management; program development, management and follow through; long-range strategic planning; and fostering relations with Council and residents. This position is ultimately responsible for all municipal operations.

**Human Resources** – Administers programs including employee relations, human resource planning, compensation and pay plan, benefits, wellness, rewards and recognition, employment law, staffing requirements, performance management, employee education, occupational health & safety, and maintaining employment records.

**Town Clerk and Deputy Town Clerk/Executive Assistant** – Functions include providing administration of: Boards and Commissions, Council Agendas, Council Minutes, Council and Manager Calendars, Ordinances, Resolutions, Records Management, and special projects and administrative support to Town Manager, Mayor and Council.

# Operating and Performance Budgets

## Executive

**Public Information** – Functions include serving as the official media and citizen contact for the Town of Bluffton; disseminating information about the Town’s programs, events, issues, activities, and advocacies through media releases, social media, op-ed-columns, print, digital, public forums and other informational venues. Includes assisting with activities which support the Town’s economic development efforts by attracting publicity, candidates and sponsors to the Don Ryan Center for Innovation. Also, includes assisting with any public safety incident and/or event such as hurricane preparedness, evacuations, and/or other governmental operation. The public information function is also instrumental in communicating Town information with counterparts and partners in intergovernmental and intra-community relationships such as with the County, neighboring towns, citizen groups and civic organizations.

**Economic Development** – This department was developed in support of Town Focus Area #2 – Economic Growth. There are currently two components driving the objectives of this goal as follows.

**1) Don Ryan Center for Innovation** – Designed to support new technology company formation and development in Bluffton by helping technology innovators and small technology companies successfully develop and grow. To do this, the program links innovators to intellectual property, technology evaluation, product development services, seed financing, business mentorship, corporate relationships and recruiting. The program blend the attributes of hands-on consulting support, resource identification and availability, and distance learning to help increase the probability innovators will be successful.

This 501(c) (3) community driven organization reports to an experienced seven member board appointed the by Town Council that works in cooperation with the Clemson University Institute for Economic and Community Development to create, accelerate, expand and incubate jobs for our region. The Clemson Program, “Building the Technology Village,” is exclusive to Bluffton and four other communities across South Carolina.

This center is a public to public to private to private venture sponsored by the Town of Bluffton, Clemson Institute for Economic and Community Development, and EviCore National along with additional private sponsors.

**2) Bluffton Public Development Corporation** – This 501(c) (3) community driven organization was established in 2012 by Town Council. The Corporation’s mission is to enhance the business climate for investment and development and to attract new business to Bluffton by facilitating and brokering economic and real estate development opportunities.

Government by an eight-member Board of Directors, comprised of community and business leaders, the Bluffton Public Development Corporation meets monthly to discuss and pursue business recruiting and expansion activities to grow and diversify Bluffton’s economy.

# Operating and Performance Budgets

## Executive



### Current Performance Initiatives:

Executive
<ul style="list-style-type: none"> <li>• Establish Partnership Agreement with Bluffton Eagles Community Action Committee to operate and maintain Eagles Field</li> <li>• Establish a Heritage Tourism Strategy</li> <li>• Secure Permanent Space for the Don Ryan Center for Innovation</li> <li>• Recodify Municipal Code of Ordinances</li> </ul>
Human Resources
<ul style="list-style-type: none"> <li>• Prepare an Employee Classification, Compensation and Benefit Study</li> <li>• Establish a Town of Bluffton Corporate Social Responsibility policy</li> </ul>
Public Information
<ul style="list-style-type: none"> <li>• Create a Business and Economic Development video</li> <li>• Implement Bluffton Heart of the LowCountry Brand to market</li> </ul>
Don Ryan Center for Innovation (DRCI)
<ul style="list-style-type: none"> <li>• Grants/Foundations Fundraising committee to hold first Annual Golf Tournament for pursuing independent operational funding.</li> </ul>
Bluffton Public Development Corporation (BPDC)
<ul style="list-style-type: none"> <li>• Establish a Community Marketing and Business Development plan</li> <li>• Buckwalter Place public infrastructure investment to support Economic Development initiatives</li> </ul>

# Operating and Performance Budgets

## Executive

### Recent Performance Accomplishments:

Executive
<ul style="list-style-type: none"> <li>• Implemented Town Council paperless packet initiative</li> <li>• Instituted Quarterly Town Council Capital Improvement Project Program workshops</li> <li>• Established Community Code Enforcement program</li> <li>• Overhauled Town Council Board, Commission, and Committee appointment process</li> <li>• Established Leadership training program for Senior Leadership team</li> <li>• Executed Memorandum of Understanding with Beaufort County for Oyster Factory Park operations</li> <li>• Executed Memorandum of Understanding with Beaufort County for Calhoun Street Dock operations</li> </ul>
Human Resources
<ul style="list-style-type: none"> <li>• Employee Recognition programs including Employee of the Month and Annual Employee of the Year recognition</li> <li>• Benefit Education for Open Enrollment</li> <li>• Farm-to-Table bags and wellness initiatives</li> <li>• Improved new employee orientation</li> <li>• Revised key employee and personnel policies</li> </ul>
Public Information
<ul style="list-style-type: none"> <li>• Wrote and developed reader friendly content for Bluffton Development Corporation as Economic Development website tool.</li> <li>• Established a new venue for the public to be better informed about projects, policies and programs of the Town at Bluffton at the Historical Arts and Seafood festival.</li> </ul>
Don Ryan Center for Innovation (DRCI)
<ul style="list-style-type: none"> <li>• Initiated job website using BaseCamp to keep all team members on task and informed.</li> <li>• Six innovators graduated during FY 2015.</li> </ul>
Bluffton Public Development Corporation (BPDC)
<ul style="list-style-type: none"> <li>• Executed Public Private Partnership Development Agreement for Buckwalter Place Commerce Park Development</li> </ul>

### Performance indicators are in support of Strategic Focus Areas as indicated:

Performance Indicator	Strategic Focus Area	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Estimate FY 2017
Employment Turnover	3	9.1%	10.0%	10.0%	15.0%
Number of Public Information Releases	3, 4	336	2,224	2,224	2,800
Increase in Social Media Audience/Facebook	3, 4	63	76	76	80
Increase of at least 20% of Don Ryan Center for Innovation Database	2	3,769	4,100	4,100	450
Number of sponsors for the Don Ryan Center for Innovation	2	8	10	10	12
Number of innovators utilizing the Don Ryan Center for Innovation	2	15	15	15	15
Number of innovators graduated from the Don Ryan Center	2	5	6	6	6

# Operating and Performance Budgets

## Executive

### General Fund Expenditures by Unit/Category

Executive	FY 2014 Year-End Actual	FY 2015 Year-End Actual	FY 2016 Year-End Estimate	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Unit Summary</b>							
Executive	\$ 352,154	\$ 673,998	\$ 971,037	\$ 972,086	\$ 953,790	\$ (18,296)	-1.88%
Economic Development	191,685	248,943	194,688	191,770	233,725	41,955	21.88%
Human Resources	234,152	234,490	342,405	342,405	305,045	(37,360)	-10.91%
Public Information	73,524	85,845	-	-	-	-	N/A
<b>Total</b>	<b>\$ 851,515</b>	<b>\$ 1,243,276</b>	<b>\$ 1,508,130</b>	<b>\$ 1,506,261</b>	<b>\$ 1,492,560</b>	<b>\$ (13,701)</b>	<b>-0.91%</b>
*Public Information part of Executive beginning FY 2016							
<b>Category Summary</b>							
Salaries	\$ 491,860	\$ 711,801	\$ 820,080	\$ 865,502	\$ 885,010	\$ 19,508	2.25%
Benefits	182,770	261,177	416,389	360,053	372,510	12,457	3.46%
Operating	176,885	239,828	271,661	280,706	235,040	(45,666)	-16.27%
Capital Outlay	-	30,470	-	-	-	-	N/A
<b>Total</b>	<b>\$ 851,515</b>	<b>\$ 1,243,276</b>	<b>\$ 1,508,130</b>	<b>\$ 1,506,261</b>	<b>\$ 1,492,560</b>	<b>\$ (13,701)</b>	<b>-0.91%</b>
Full-Time Positions	7	8	10	10	10	0	
Part-Time Positions	0	0	1	1	1	0	

Note: Employee Educational Assistance is budgeted as a benefit in Human Resources.

### Key operational highlights:

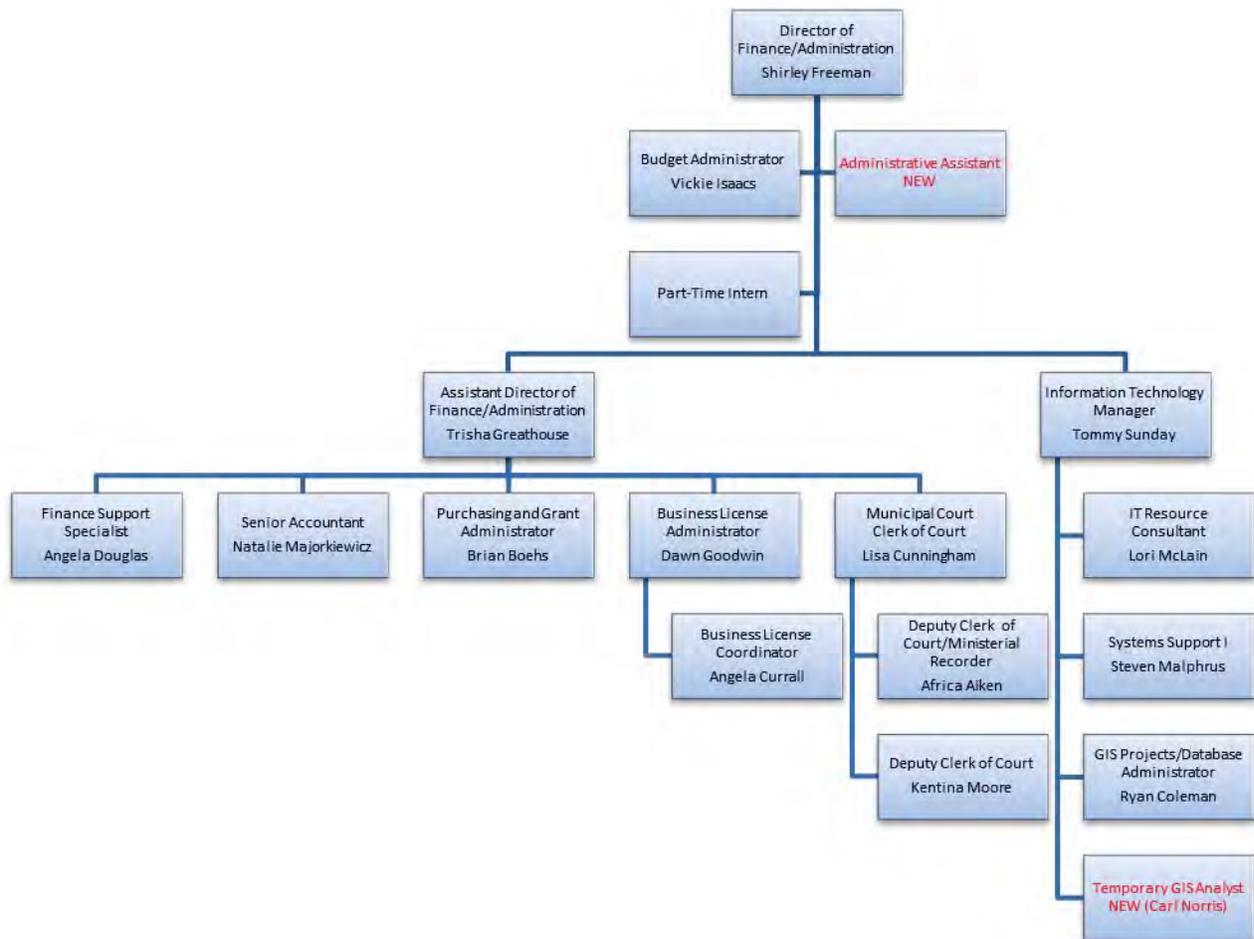
- Continues to implement Heart of the Lowcountry
- Provides for senior leadership development and customer service development
- Funds are included for employee recognitions and celebrations, a tuition reimbursement program, and a fitness program
- Support of Don Ryan Center for Innovation new location

# Operating and Performance Budgets

**Unit:** Finance/Administration

**Departments:** Finance, Municipal Court, Information Technology

**Function:** General Government



## Core Services:

**Finance/Business License** – Responsibilities include Accounting, Accounts Payable, Purchasing Cards, Payroll, Cash and Debt Management, Fixed Asset Reporting, Financial Reporting, Budget Administration, Revenue Forecasting, Expenditure Control and Oversight, Financial Policies, Internal Controls, Contract Administration, Grant Reporting and Grant Administration Support, Business Licensing, and Hospitality Tax and Local Accommodations Tax collections.

**Municipal Court** – Responsible for the adjudication and disposition of mis-demeanor traffic, criminal, municipal ordinance and parking violations occurring within Bluffton town limits.

**Information Technology** – Responsible for the Town’s Municipal Network, computer workstations and printers, software programs, audio-visual equipment, and telephone systems. Also, responsible for website management and geographic information services and associated database management.

# Operating and Performance Budgets

## Finance/Administration



### Current Performance Initiatives:

Finance/Administration
<ul style="list-style-type: none"><li>• Continue to ensure a clean and unqualified audit opinion with limited adjusting entries.</li><li>• Continue to gain national recognition for excellence in Financial Reporting CAFR, Budget document, and Community-oriented reporting PAFR.</li><li>• Provide MUNIS and MUNIS Dashboard training for Town staff.</li><li>• Monitor EnerGov software to allow businesses to renew their licenses on line.</li><li>• Monitor changes in State law regarding Business and tax activity to maintain revenue.</li><li>• Continue with business compliance audits to ensure accurate collections and coordinate monthly meetings with local commercial business owners.</li><li>• Coordinate with Code Enforcement officer for collections and analyze effectiveness of the program.</li><li>• Provide for counsel for indigents per new State law.</li><li>• Coordinate with Judges and staff to effectively support weekend coverage for Hilton Head Island Municipal Court.</li><li>• Set up employee training for employees based on employer survey results.</li><li>• Explore opportunities and assist with Economic Development website and relevant map data base.</li><li>• Improve Request for Proposal (RFP) and Request for Qualifications (RPQ) for web site and document management system.</li><li>• Improve wireless access for Town Hall rather than relying solely on the County for access.</li></ul>

# Operating and Performance Budgets

## Finance/Administration

### Recent Performance Accomplishments:

Finance/Administration	
•	Received an unqualified audit opinion for FY 2015 Financial Statements.
•	Awarded a Certificate of Achievement for Excellence in Financial Reporting from the Governmental Finance Officers Association for the 8 <sup>th</sup> consecutive year.
•	Received an Award for Outstanding Achievement in Popular Annual Financial Reporting from the Governmental Finance Officers Association for the 5 <sup>th</sup> consecutive year.
•	Received a Distinguished Budget Presentation Award from the Governmental Finance Officers Association for the 5 <sup>th</sup> consecutive year.
•	Provided MUNIS Financial Software staff training.
•	Continue to support the Don Ryan Center for Innovation and Bluffton Development Corporation.
•	Conducted Accommodations Tax workshop for the general public explaining State law and Town of Bluffton process.
•	In-House audits were performed for business license accounts.
•	Implemented a tracking system for officers and court to provide a comparison of the number of defendants appearing in court and actual cases that are on our weekly dockets.
•	Continue MOU to provide weekend services to Hilton Head Island for on call Judge Services, to process their arrest warrants, search warrants, and subpoenas.
•	Had over 80% increase in processing cases compared to last fiscal year.
•	Phase 1 of wireless infrastructure upgrades.
•	Implemented Town of Bluffton IT/GIS Help Desk tracking to improve customer service for the IT department.
•	Continued implementation of four year computer replacement plan.

### Performance indicators are in support of Strategic Focus Areas as indicated:

Performance Indicator	Strategic Focus Area	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Estimate FY 2017
Federal Grants Tracked/Amount	1	4/\$66,327	4/\$120,000	6/\$1.9m	5/\$700,000
Consecutive Years of GFOA CAFR Award	1	6	7	8	9
Consecutive Years of GFOA PAFR Award	1	3	4	5	6
Consecutive Years of GFOA Budget Award	1	3	4	5	6
Bond Ratings - Standard & Poors and Moody's	1	AA-/Aa2	AA-/Aa2	AA-/Aa2	AA-/Aa2
Business License Compliance Audits	1, 4	25	25	25	25
Effectively Manage Delinquent Court Cases	1, 4	\$ 72,268	\$ 177,017	\$ 82,500	\$ 75,000
Website Visits	4	90,000	94,000	110,000	120,000

# Operating and Performance Budgets

## Finance/Administration

Finance/Administration	FY 2014 Year-End Actual	FY 2015 Year-End Actual	FY 2016 Year-End Estimate	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Unit Summary</b>							
Finance	\$ 609,957	\$ 614,757	\$ 774,565	\$ 775,645	\$ 865,200	\$ 89,555	11.55%
Municipal Court	223,621	228,638	253,502	254,015	256,970	2,955	1.16%
Information Technology	583,297	701,867	768,735	768,735	1,054,745	286,010	37.21%
<b>Total</b>	<b>\$ 1,416,875</b>	<b>\$ 1,545,262</b>	<b>\$ 1,796,802</b>	<b>\$ 1,798,395</b>	<b>\$ 2,176,915</b>	<b>\$ 378,520</b>	<b>21.05%</b>
<b>Category Summary</b>							
Salaries	\$ 788,220	\$ 796,127	\$ 928,748	\$ 919,416	\$ 1,038,450	\$ 119,034	12.95%
Benefits	258,659	249,907	278,671	302,049	337,680	35,631	11.80%
Operating	343,937	399,929	506,315	492,276	610,290	118,014	23.97%
Capital Outlay	26,057	49,904	49,395	33,604	141,100	107,496	319.89%
Debt	-	49,395	33,673	51,050	49,395	(1,655)	-3.24%
<b>Total</b>	<b>\$ 1,416,873</b>	<b>\$ 1,545,262</b>	<b>\$ 1,796,802</b>	<b>\$ 1,798,395</b>	<b>\$ 2,176,915</b>	<b>\$ 378,520</b>	<b>21.05%</b>
Full-Time Positions	14	14	15	15	16	1	
Part-Time Positions	0	0	1	0	1	1	

### Key operational highlights:

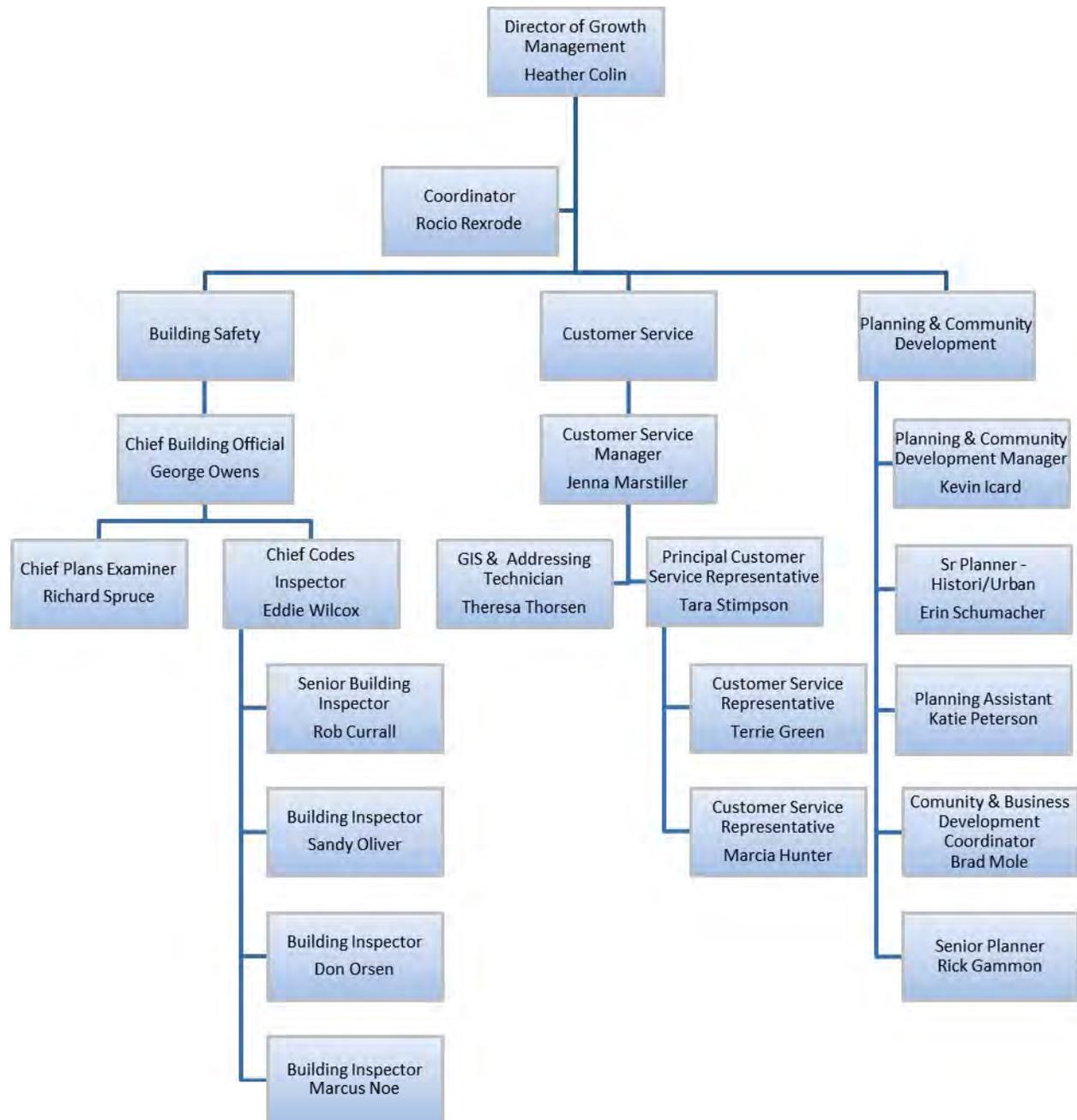
- Addition of Finance Administrative Assistant to serve as the coordinator for the Finance department and back-up support for Municipal Court and Business License.
- Addition of Part-Time GIS Analyst.
- Consolidates all contracts and printer expenditures to the Information Technology budget.

# Operating and Performance Budgets

**Unit:** Growth Management

**Departments:** Customer Service, Planning & Community Development, Building Safety

**Functions:** General Government, Public Safety



# Operating and Performance Budgets

## Growth Management

### Core Services:

**Planning & Community Development** – Responsible for the management and coordination of the planning, development, and environmental permitting processes; implementation of the Town of Bluffton’s Comprehensive Plan, Old Town Master Plan, and Buck Island Simmonsville Neighborhood Plan with major focus on development & redevelopment strategies; administration of the Town’s Unified Development Ordinance (UDO); management of the Town’s beautification program and Tree City USA designation; and development and implementation of the Community Development Program which includes affordable and workforce housing, neighborhood assistance, Bluffton Home Series, and community outreach and involvement.

**Building Safety** – Responsible for the management and coordination of the building permit review and inspection processes; administration and enforcement of International Code Council building codes and technical standards as adopted and amended by the South Carolina Building Codes Council; administration of the Community Based Code Enforcement Program; and assist in the administration of a community based code enforcement program.

**Customer Service Center** – Responsible for the management, coordination and delivery of customer service for Growth Management’s application processes by providing information and guidance to applicants and the general public at large; establishment and implementation of policies and procedures for the prompt, courteous and efficient response to customer inquiries and needs; administration of the Neighborhood Assistance Program; administration of EnerGov Land Management software; administration of E-911 addressing services; and maintenance of department records and statistics.



# Operating and Performance Budgets

## Growth Management

### Current Performance Initiatives:

Planning and Community Development
<ul style="list-style-type: none"> <li>Facilitating a program with local citizens and groups to celebrate Historic Preservation Month in Many 2016</li> <li>Development and implementation of the FY15 Affordable Housing Committee Affordable Housing and Neighborhood Assistance Program Work Program and update to provide a 5-year action plan</li> <li>Coordinate the implementation of immediate action items including striping, ADA accessible parking, lighting and signage within the Calhoun Street area</li> <li>Analysis of Town ownership and maintenance option for the Bluffton Historic District street grid</li> <li>Coordination of a sign de-clutter campaign</li> <li>Analysis of short term residential rental regulations, challenges and impacts</li> <li>Analysis and creation of a town-wide street and pedestrian network lighting program</li> <li>Assistance with the project management of the Goethe Road sidewalk project and the May River Streetscape project</li> </ul>

### Recent Performance Accomplishments:

Planning and Community Development
<ul style="list-style-type: none"> <li>Coordinated the completion of the Calhoun Street and Adjacent Area Study</li> <li>Facilitated the submission of an application for the Old Town Historic District and other adjacent areas to be designated as the “Bluffton Cultural District”</li> <li>Awarded re-designation as a Tree City USA Community for the third consecutive year</li> <li>Coordinated the successful application of grant funds for DuBois Park synthetic turf project</li> <li>Coordinated the successful application of grant funds from the State Historic Preservation Office for the stabilization of the Garvin House</li> <li>Participated in the review and approval of the Long Range Transportation Plan for the LowCountry Area Transportation Study</li> <li>Designed and coordinated the upgrade to DuBois Park to include new lighting, landscaping and site amenities</li> </ul>

### Performance indicators are in support of Strategic Focus Areas as indicated:

Performance Indicator	Strategic Focus Area	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Estimate FY 2017
Annexation Petitions	2, 3	-	1	1	1
Building Permits	2, 3	1,005	1,687	2,160	2,760
Comprehensive Plan Amendments	2, 3	-	-	1	1
Development Plans	1, 2, 3	34	48	50	55
Development Plan Amendments	1, 2, 3	9	8	10	25
Historic Preservation Overlay District Signage & Site Feature Permits	2, 3	33	35	40	45
Master Plans	2, 3	-	1	1	1
Subdivision Plans	2, 3	7	14	30	45
Zoning Map Amendments	2, 3	-	1	1	1
Vertical construction inspections	1, 2, 3	8,900	21,872	25,000	26,000
Total building plan reviews conducted	2, 3	730	1,011	1,200	1,400
Certificate of Occupancy issued for new structures	1, 2, 3	324	836	1,000	1,200
Town initiated Affordable Housing Units	2, 3	-	-	1	1
Unsafe/uninhabited structures removed	2, 3	15	3	7	10

# Operating and Performance Budgets

## Growth Management

### General Fund Expenditures by Unit/Category

Growth Management	FY 2014 Year-End Actual	FY 2015 Year-End Actual	FY 2016 Year-End Estimate	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Unit Summary</b>							
Growth Management Administration	\$ 449,054	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Customer Service	-	336,653	394,980	448,685	351,950	(96,735)	100.00%
Planning & Community Development	361,911	396,273	817,242	888,242	1,095,315	207,073	23.31%
Building Safety	848,120	943,114	682,431	682,676	707,825	25,149	3.68%
<b>Total</b>	<b>\$ 1,659,085</b>	<b>\$ 1,676,040</b>	<b>\$ 1,894,653</b>	<b>\$ 2,019,603</b>	<b>\$ 2,155,090</b>	<b>\$ 135,487</b>	<b>6.71%</b>
<b>Category Summary</b>							
Salaries	\$ 1,083,919	\$ 1,046,009	\$ 1,045,236	\$ 1,181,536	\$ 1,176,825	\$ (4,711)	-0.40%
Benefits	354,132	348,084	447,958	376,638	413,245	36,607	9.72%
Operating	188,910	281,947	401,459	461,429	565,020	103,591	22.45%
Capital Outlay	-	-	-	-	-	-	N/A
Debt	32,124	-	-	-	-	-	N/A
<b>Total</b>	<b>\$ 1,659,085</b>	<b>\$ 1,676,040</b>	<b>\$ 1,894,653</b>	<b>\$ 2,019,603</b>	<b>\$ 2,155,090</b>	<b>\$ 135,487</b>	<b>6.71%</b>
Full-Time Positions	16	18	18	20	19	-1	
Part-Time Positions	0	0	0	0	0	0	

Note: Growth Mgmt Administration is part of Planning in FY2015; Customer Service is part of Building Safety in FY2015

### Key operational highlights:

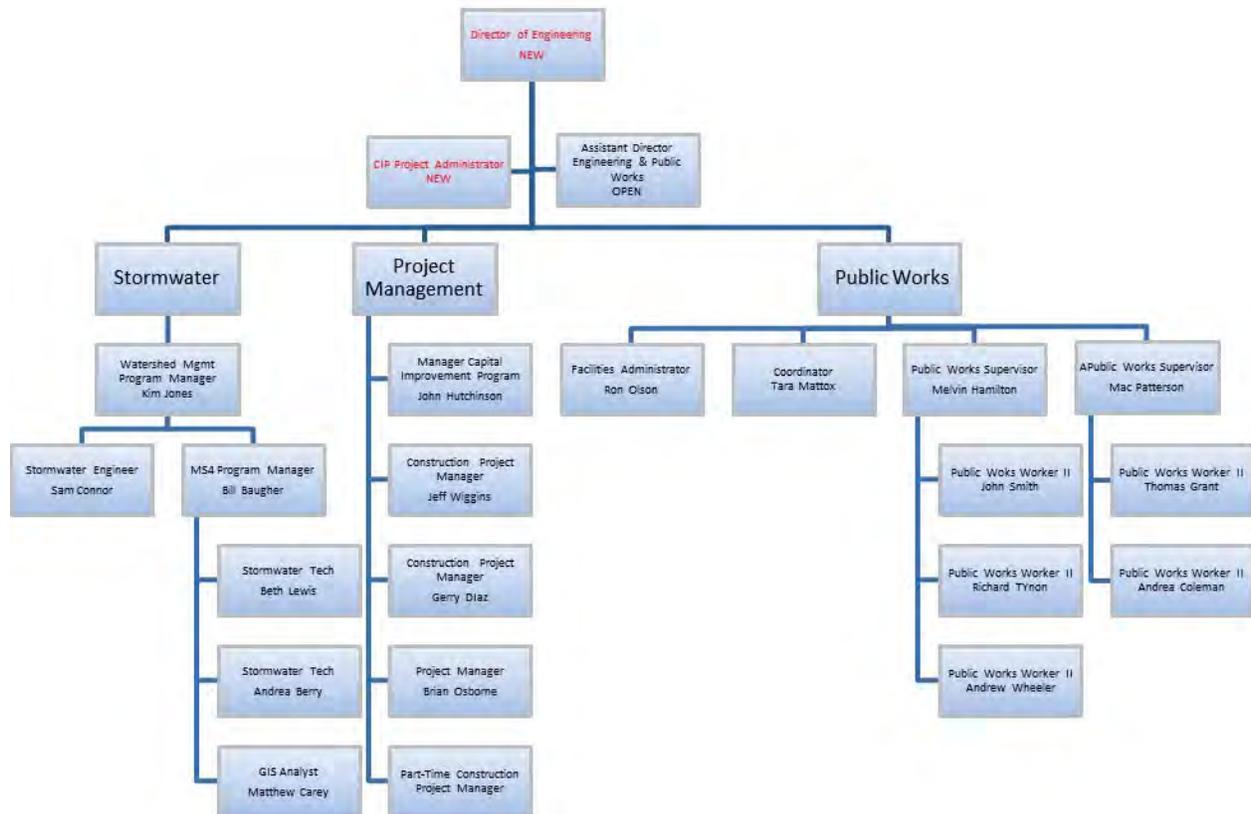
- Beautification Committee moved to Public Works in FY 2017.
- Affordable Housing carryover of \$140,000 fund balance.
- Customer Service improvements through office reorganization.
- Project manager realigned to Project Management department.

# Operating and Performance Budgets

**Unit:** Engineering and Public Works

**Departments:** Project Management, Public Works, Watershed Management

**Function:** Engineering, Public Works, Environmental Protection



## Core Services:

**Project Management** – Primary responsibilities include managing the Capital Improvements Program (CIP) and small projects; project contract and subcontract administration; construction management and inspections; and support for other staff functions as directed by Town Management.

**Public Works** – Primary responsibilities include operations and maintenance of Town-owned facilities, properties, and infrastructure including roadways, sidewalks, ditches, and stormwater infrastructure. Other responsibilities include after-hours response and support for other departments.

**Watershed Management** – Primary responsibilities include engineering plan review, stormwater infrastructure inspection, construction site inspections, stormwater compliance, support for financial assurance process, Beaufort County Stormwater Utility Board representation, septic systems inspections and maintenance program, and the Municipal Separate Storm Sewer System (MS4) Program administration.

# Operating and Performance Budgets

## Engineering and Public Works



### Current Performance Initiatives:

Project Management
<ul style="list-style-type: none"> <li>• Deliver Town Council Strategic Plan Priorities</li> <li>• Improve Core Services and Existing Programs</li> <li>• Invest in Civic Spadce, Town Facilities, and Environmental initiatives</li> <li>• Improve staff efficiencies through training and support</li> <li>• Build a resilient Bluffton Community</li> </ul>

Watershed Management
<ul style="list-style-type: none"> <li>• Municipal Separate Storm Sewer System (MS4) Program implementation including program improvements and purchase of necessary equipment</li> <li>• Update 2006 Beaufort County Stormwater Management Plan</li> <li>• Renaming of the Stormwater Department to Watershed Management</li> </ul>

Public Works
<ul style="list-style-type: none"> <li>• Maintain parks, trails and Town-owned property</li> <li>• Manage Solid Waste &amp; Recycling Contract</li> <li>• Identify critical drainages, acquire easements and perform routine maintenance</li> <li>• Respond to Work Requests</li> <li>• Implementation of the FY16 Beautification Committee Work Program</li> </ul>

# Operating and Performance Budgets

## Engineering and Public Works

### Recent Performance Accomplishments:

Project Management
<ul style="list-style-type: none"> <li>• Bi-weekly cross-functional teams for Capital Improvement Program (CIP) including monthly project manager meetings to increase project quality.</li> <li>• CIP scheduled template and Master Schedule for all projects.</li> <li>• Completed Dock/Boat Ramp and Parking Lot at Oyster Factory Park.</li> <li>• Buck Island-Simmons ville Sewer Project Phase III completed.</li> </ul>

Watershed Management
<ul style="list-style-type: none"> <li>• Drafted and submitted Notice of Intent for six Minimal Control Measures (MCMs) to SCDHEC to receive MS4 permit.</li> <li>• Created and MS4 informational brochure in English and Spanish.</li> <li>• Created with Beaufort County Channel and Stormwater Utility Board, three Public Service Announcements about the impacts of stormwater runoff for broadcast.</li> </ul>

Public Works
<ul style="list-style-type: none"> <li>• Provided support to all Town departments and maintained town-owned assets.</li> </ul>

### Performance indicators are in support of the Strategic Focus Areas as indicated:

Performance Indicator	Strategic Focus Area	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Estimate FY 2017
# of Capital Improvement Projects	1, 4, 5, 6	13	16	21	25
# of Households connected to sanitary sewer	5, 6	-	-	74	85
Miles of sewer line installed	5, 6	-	-	4.2	4.8
# of people reached for stormwater programs	5, 6	2,374	2,100	2,500	2,550
# of septic system assistance calls	5, 6	28	32	35	40
# of construction site inspections	1, 5, 6	2,311	2,159	1,500	1,500
# of parks to maintain	4	7	7	7	8
# of pathways to maintain	4, 5	19	19	23	23
Street miles to maintain	4, 5	16.52	16.52	16.52	16.52
Sidewalk miles to maintain	4, 5	4.4	4.4	6.0	6.0

# Operating and Performance Budgets

## Engineering and Public Works

Engineering and Public Works	FY 2014 Year-End Actual	FY 2015 Year-End Actual	FY 2016 Year-End Estimate	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Unit Summary</b>							
Project Management	\$ 490,312	\$ 534,353	\$ 566,927	\$ 567,112	\$ 903,900	\$ 336,788	59.39%
Stormwater Management	624,320	619,579	696,380	751,945	750,695	(1,250)	-0.17%
Public Works	882,139	988,809	1,015,028	1,017,910	1,255,075	237,165	23.30%
<b>Total</b>	<b>\$ 1,996,771</b>	<b>\$ 2,142,741</b>	<b>\$ 2,278,335</b>	<b>\$ 2,336,967</b>	<b>\$ 2,909,670</b>	<b>\$ 572,703</b>	<b>24.51%</b>
<b>Category Summary</b>							
Salaries	\$ 964,877	\$ 1,007,776	\$ 1,033,041	\$ 1,031,776	\$ 1,290,485	\$ 258,709	25.07%
Benefits	382,796	401,560	383,092	427,066	515,060	87,994	20.60%
Operating	621,707	658,745	739,568	759,700	1,017,320	257,620	33.91%
Capital Outlay	-	70,914	118,888	121,335	59,000	(62,335)	-51.37%
Debt	27,391	3,746	3,746	3,790	27,805	24,015	633.64%
<b>Total</b>	<b>\$ 1,996,771</b>	<b>\$ 2,142,741</b>	<b>\$ 2,278,335</b>	<b>\$ 2,343,667</b>	<b>\$ 2,909,670</b>	<b>\$ 566,003</b>	<b>24.15%</b>
Full-Time Positions	21	20	20	20	22	2	
Part-Time Positions	0	0	1	0	1	1	

### Key operational highlights:

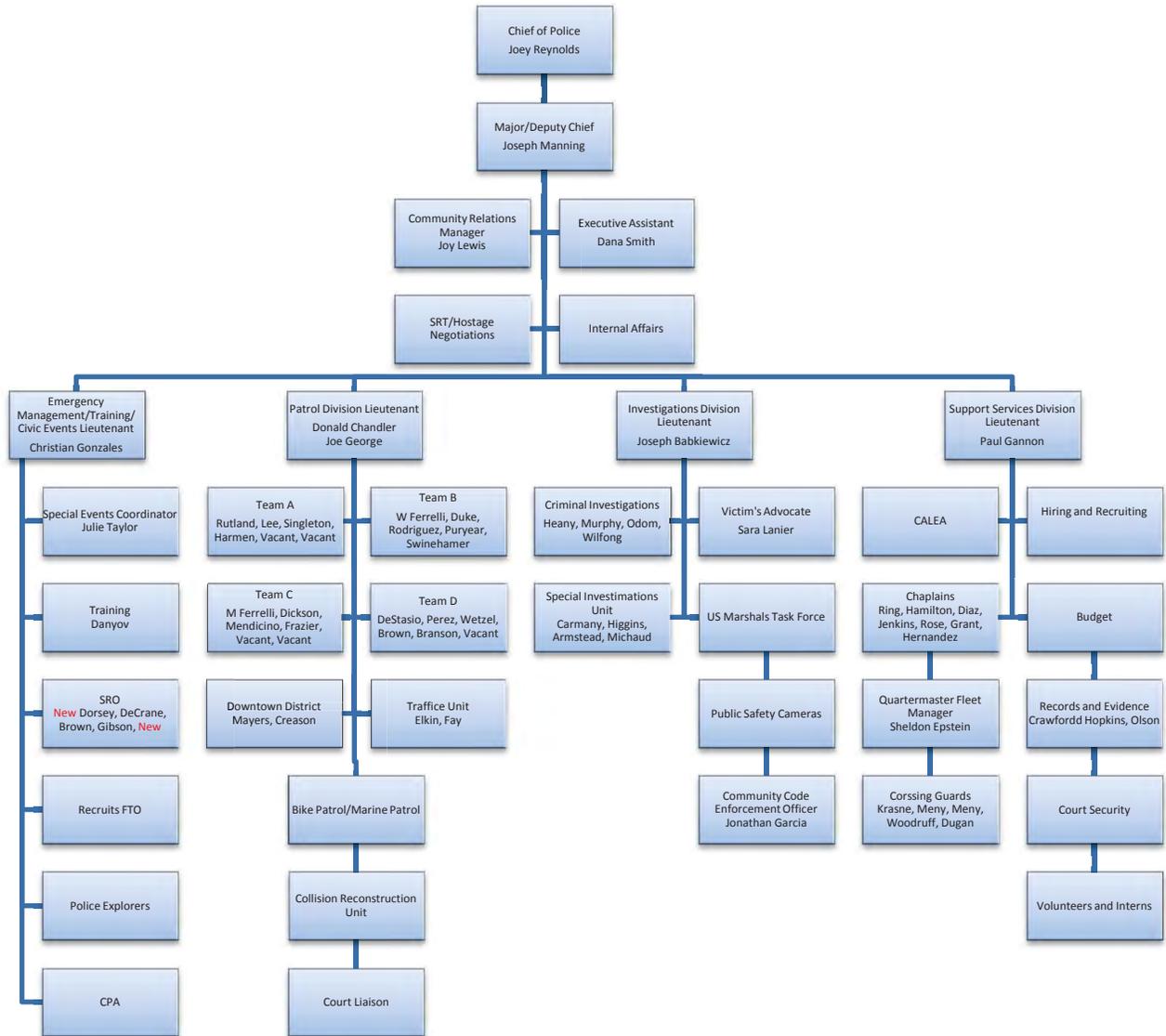
- Operating expenditures are increasing in the Public Works Division due to the operations and maintenance impact of Capital Projects and Land Acquisition. Increased utility costs for new street lights, increased geographic footprint of landscape maintenance, and maintenance costs for new facilities.
- Capital Outlay includes an additional vehicle for Public Works to replace worn equipment, an additional vehicle to transport staff to work sites and a tractor/mower to improve ditch maintenance.
- Debt Service payments are budgeted in FY 2016 for the financing of a mower purchased in FY 2014.
- Provides for Urban Design services for consistent “State of Mind” design.

# Operating and Performance Budgets

Unit: Police

Departments: Police

Function: Public Safety



# Operating and Performance Budgets

## Police Department

### Core Services:

**Patrol Division** - Patrol consists of four teams of officers that provide coverage 24 hours a day. Each team proactively patrols certain areas of the Town to enforce State Law and Town Ordinances. Patrol officers respond to various calls, such as, vehicle accidents, domestic disputes, robberies, burglaries, vandalism, noise complaints, drug violations and more. They are all also trained in traffic enforcement, allowing each to write citations and arrest those who drink and drive, speed, drive under a suspended license or commit other traffic violations. Also under the realm of Patrol Operations, are the bicycle and marine patrols. There are eight certified police operators and seven certified crewmembers enforce all boat, water, equipment and registration laws. They also make sure boarding and wake ordinances are followed, as well as conduct search and rescue coordination when necessary. The bicycle officers are very useful during events and parades. They are able to maneuver through crowds but answer needs of the citizens faster than a foot patrol officer or officer in a vehicle. The most recent addition to the Patrol Division is the Collision Reconstruction Unit. This team consists of officers who must complete three phases of training to investigate any collision including fatalities. When an accident occurs, these highly proficient officers arrive to plot the accident and mark the road where skid marks occurred, the point of impact, and question those involved to learn why the accident occurred where and when it did. The two lieutenants of the Patrol Division also assume the duty of acting Court Liaison, they act as mediators between ticketed motorists and citation officers.

**Investigations Division** – Currently there are six members of the Criminal Investigation Team. These detectives are tasked with performing proactive law enforcement activities and conducting investigations into a variety of crimes including violent crimes, property crimes, financial crimes, and crimes against children. The Special Investigations Unit focuses on drug and gang activity in Bluffton. This unit will not only focus their pro-active policing in Bluffton, but they will also regularly communicate with other law enforcement agencies to be fully informed of occurrences outside Bluffton. Also a part of the Investigations Division is the Victim Advocate Program. It's dedicated to ensuring the needs and the rights of crime victims and witnesses are met through compliance with the law, and with respectful, fair treatment. Finally, the office of Community Code Enforcement has one officer assigned. This officer is responsible for evaluating private properties and public grounds that violate local codes, answering citizen questions about the codes, and issuing citations for code violations.

**Support Services Division** – The Support Division consists of several components: Budget, Records and Evidence, Court Security, Town Council security, Quartermaster/Fleet Maintenance, Hiring and Recruiting, the Chaplain Program, CALEA accreditation, School Crossing Guards, Interns, and Volunteers. The Records section stores all police reports, forms and documents for the Department. The Evidence section has the overall mission to accept, catalog, safeguard, store, produce as required, and then dispose of all evidence and property that comes into the custody of the Bluffton Police Department. Accreditation is another large part of the Support Division. The Bluffton Police Department was first granted accreditation status at the 88th CALEA Conference in Raleigh, NC in 2009, and reaccredited in 2012 and 2015. The purpose of CALEA is to raise the professional standards of the agency. Court Security and Town Council security is currently provided by a Class 3 officer hired in December of 2015. The department has eight Chaplains that assist in death notifications, assist and support victims in times of crisis, respond to suicide incidents, and serve as part of a crisis response team. There are five School Crossing Guards who work directly of the department to ensure children who walk or ride their bicycle to school arrive safely. The department has eleven volunteers who help in our community assistance response efforts outreach program. Support Services also oversees town-wide Fleet Maintenance and the hiring and recruiting of officers.

**Emergency Management / Training Division** - Within the Emergency Management and Training Division there are multiple pieces constantly moving. The Division includes the emergency response to a natural disaster or incident, training of the officers and holding training classes for other agencies, the School Resource Officers, Police Explorers, Community Events and the Citizen Police Academy. The Bluffton Police Department Emergency Management Division provides leadership and assistance in an effort to reduce the loss of life and property during a natural disaster or major incident. The Training section is responsible for scheduling all training both in house and with outside sources. The Bluffton Police Department currently employs four School Resource Officers. Two are assigned to the local middle schools, one to the local high school and one to a K-8 public school.

# Operating and Performance Budgets

## Police Department

**Mission Statement:**

To provide the highest quality of police services to our community and its visitors by promoting a safe environment through a police-citizen partnership with an emphasis on mutual trust, honor, professionalism and dedication of duty.

Provide for a safe community.	Embrace community policing.	Enhance professional development.	Expand and improve our use o equipment and technology.
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### **Current Performance Initiatives:**

- Ongoing use of The Police Department Strategic Plan to determine our annual initiatives, determine how we will accomplish these initiatives, and how our successes will be measured and evaluated.
- Reduce Traffic Collisions
- Increase Drug & Alcohol Enforcement and Education
- Improve Community Policing
- Improve positive message to public
- Create a Multi-Agency Community Events Unit

### **Recent Performance Accomplishments:**

- Implemented a Two-Officer Traffic Team
- Provided drug and alcohol education presentation to local restaurants and businesses
- Implemented the Special Investigations Unit which will focus on drug and gang activity
- Hired a Community Relations Manager to improve the public’s perception of the department
- BPD Newsletter created and distributed in Spring 2016
- Partnered with Bluffton Township Fire for certain community events

### **Performance indicators are in support of Strategic Focus Area as indicated:**

Performance Indicator	Strategic Focus Area	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Estimate FY 2017
Police calls for service	4	36,463	41,061	45,000	46,350
Demestic calls	4	649	515	475	489
Traffic collisions	4	988	871	1,080	1,112
Citations	4	6,604	8,628	6,200	6,368
Arrests	4	764	1,069	735	757
Police reports	4	3,382	3,216	3,200	3,296

# Operating and Performance Budgets

## Police Department

### General Fund Expenditures by Unit/Category

Police	FY 2014 Year-End Actual	FY 2015 Year-End Actual	FY 2016 Year-End Estimate	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Unit Summary</b>							
Support Division	\$ 4,022,223	\$ 2,166,119	\$ 2,213,232	\$ 2,373,425	\$ 2,174,100	\$ (199,325)	-8.40%
Investigations Division	1,379	1,016,111	906,655	813,140	965,085	151,945	18.69%
Patrol Division	-	1,834,531	2,248,622	2,175,359	2,490,250	314,891	14.48%
Emergency Mgmt Division	1,542	3,978	593,515	601,496	804,975	203,479	100.00%
<b>Total</b>	<b>\$ 4,025,144</b>	<b>\$ 5,020,739</b>	<b>\$ 5,962,024</b>	<b>\$ 5,963,420</b>	<b>\$ 6,434,410</b>	<b>\$ 470,990</b>	<b>7.90%</b>
<b>Category Summary</b>							
Salaries	\$ 2,256,801	\$ 2,676,799	\$ 3,144,594	\$ 3,100,475	\$ 3,486,810	\$ 386,335	12.46%
Benefits	787,411	984,472	1,222,898	1,226,263	1,461,745	235,482	19.20%
Operating	669,842	870,937	982,091	1,061,892	986,500	(75,392)	-7.10%
Capital Outlay	216,046	321,664	292,791	281,999	174,500	(107,499)	N/A
Debt	95,648	166,867	319,650	292,791	324,855	32,064	10.95%
<b>Total</b>	<b>\$ 4,025,748</b>	<b>\$ 5,020,739</b>	<b>\$ 5,962,024</b>	<b>\$ 5,963,420</b>	<b>\$ 6,434,410</b>	<b>\$ 470,990</b>	<b>7.90%</b>
Full-Time Positions	39	47	55	55	57	2	
Part-Time Positions	6	6	6	6	6	0	

### Key operational highlights:

- One additional School Resource Officer for new May River High School, one School Resource Sergeant, and one Clerk/Administrative Assistant (civilian) to be added mid-year.
- Additional vehicles for the new police officers and 2 replacement vehicles are included in Capital Outlay.
- Principal and interest payments for financing the vehicles purchased in FY 2016 have been added to the Debt category in FY 2017.
- Provides for the implementation of a K9 Unit to the police department.
- Provides for equipment for license plate and parking ticket issues.

# Operating and Performance Budgets

**Unit:** Townwide

**Departments:** Non-Departmental

**Function:** General Government

General Fund Expenditures by Unit/Category

	FY 2014 Year-End Actual	FY 2015 Year-End Actual	FY 2016 Year-End Estimate	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
Non-Departmental							
<b>Unit Summary</b>							
Non-Departmental	\$ 895,361	\$ 971,593	\$ 1,282,420	\$ 1,273,995	\$ 1,422,795	\$ 148,800	11.68%
<b>Total</b>	\$ 895,361	\$ 971,593	\$ 1,282,420	\$ 1,273,995	\$ 1,422,795	\$ 148,800	11.68%
<b>Category Summary</b>							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 98,250	\$ 98,250	100.00%
Benefits	-	-	-	-	41,965	41,965	100.00%
Operating	895,361	971,593	1,273,995	1,273,995	1,282,580	8,585	0.67%
Capital Outlay	-	-	-	-	-	-	N/A
Debt	-	-	-	-	-	-	N/A
<b>Total</b>	\$ 895,361	\$ 971,593	\$ 1,273,995	\$ 1,273,995	\$ 1,422,795	\$ 148,800	11.68%

**Key operational highlights:**

- The following items are included in the Non-Departmental budget for FY 2017:
  - Residential trash and recycling collection fees
  - Postage meter rental (including monthly postage)
  - Courier service (shared)
  - General advertising fees (public notices)
  - General Liability Insurance including Tort
  - General Contingency
  - Includes funds for PTO balances of potential retirees
  - Partnership with Rotary for \$15,000 per year (3 years) for improvements to Field of Dreams
- The residential garbage collection fees the Town pays for its citizens is increasing to reflect new accounts as new residential homes are being added in the town limits, there is no additional cost to the property owners.

## Personnel Summary

Addition of five full-time positions and one part-time position is proposed in the FY 2017 Budget.

The Police Department is requesting an additional School Resource Officer for the new May River High School and a new School Resource Sergeant position to supervise and administrate the five officers assigned to the schools within the Town of Bluffton.

The Finance department is requesting an Administrative Assistant to perform clerical, secretarial and administrative support for Finance, Municipal and Business License as well as cross train for coverage during peak transaction periods.

The Director of Engineering position, a key senior staff positions for strategic management of town operations, is requested after reorganization of current Project Management, Watershed Management and Public Works.

Project Management is requesting a Capital Improvement Program Administrator to provide support to division managers and project management/watershed management teams and communicate CIP project status to senior staff and town council.

A part-time position has been added in the Information Technology department to meet GIS objectives.

During FY2016 the Police Department added two additional positions mid-year 2016 for Traffic Unit financed through a Traffic Enforcement grant.

Unit	Department	FY 2015 Budget		FY 2016 Budget		FY 2017 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Executive	Executive	3	-	5	1	6	1
	Economic Development	2	-	1	-	2	-
	Human Resources	2	-	2	-	2	-
	Public Information	1	-	-	-	-	-
	<b>TOTAL</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>1</b>	<b>10</b>	<b>1</b>
Finance/ Administration	Finance/Business License	7	-	8	1	9	1
	Municipal Court	3	-	3	-	3	-
	Information Technology	4	-	4	-	4	1
	<b>TOTAL</b>	<b>14</b>	<b>-</b>	<b>15</b>	<b>1</b>	<b>16</b>	<b>2</b>
Growth Management	Growth Management Administration	4	-	4	-	2	-
	Planning & Community Development	3	-	3	-	5	-
	Building Safety	12	-	7	-	7	-
	Customer Service	-	-	6	-	5	-
	<b>TOTAL</b>	<b>19</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>19</b>	<b>-</b>
Engineering and Public Works	Project Management	5	-	6	1	7	1
	Stormwater Management	6	-	6	-	6	-
	Public Works	11	-	9	-	9	-
	<b>TOTAL</b>	<b>22</b>	<b>-</b>	<b>21</b>	<b>1</b>	<b>22</b>	<b>1</b>
Police	Police	45	8	55	6	57	6
	<b>TOTAL</b>	<b>45</b>	<b>8</b>	<b>55</b>	<b>6</b>	<b>57</b>	<b>6</b>
<b>GRAND TOTAL</b>		<b>108</b>	<b>8</b>	<b>119</b>	<b>9</b>	<b>124</b>	<b>10</b>

# Personnel Summary

## By Department and Positions

Unit	Department	FY 2015 Budget		FY 2016 Budget		FY 2017 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Executive	Town Manager	1	-	1	-	1	-
	Deputy Town Manager	-	-	1	-	1	-
	Town Clerk	1	-	1	-	1	-
	Deputy Town Clerk/Executive Assistant	1	-	1	-	1	-
	Public Information Officer	-	-	1	-	1	-
	Intern	-	-	-	1	-	1
	Senior Policy Analyst	-	-	-	-	1	-
	<b>TOTAL</b>	<b>3</b>	<b>-</b>	<b>5</b>	<b>1</b>	<b>6</b>	<b>1</b>
Economic Development	Deputy Town Manager/Director of Bluffton Development Corp	1	-	-	-	1	-
	Executive Director of Don Ryan Center for Innovation	1	-	1	-	1	-
	<b>TOTAL</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>-</b>
Human Resources	Human Resources Director	1	-	1	-	1	-
	Administrative Assistant	1	-	1	-	1	-
	<b>TOTAL</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>
Public Information	Public Information Officer	1	-	-	-	-	-
	<b>TOTAL</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Finance/Administration	Director of Finance/Administration	1	-	1	-	1	-
	Assistant Director of Finance	1	-	1	-	1	-
	Finance Manager	-	-	-	-	-	-
	Senior Accountant	1	-	1	-	1	-
	Finance Support Specialist	1	-	1	-	1	-
	Budget Administrator	1	-	1	-	1	-
	Intern	-	-	-	1	-	1
	Purchasing/Grants Administrator	-	-	1	-	1	-
	Administrative Assistant	-	-	-	-	1	-
	Business License Administrator	1	-	1	-	1	-
	Business License Coordinator	1	-	1	-	1	-
<b>TOTAL</b>	<b>7</b>	<b>-</b>	<b>8</b>	<b>1</b>	<b>9</b>	<b>1</b>	
Municipal Court	Clerk of Court	1	-	1	-	1	-
	Deputy Clerk of Court	2	-	2	-	2	-
	<b>TOTAL</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>
Information Technology	IT Director	1	-	1	-	1	-
	GIS Manager & Database Administrator	1	-	1	-	1	-
	Network Systems Administrator	1	-	1	-	1	-
	IT Resource Consultant	1	-	1	-	1	-
	GIS Analyst	-	-	-	-	-	1
<b>TOTAL</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>1</b>	
Growth Management	Director of Growth Management	1	-	1	-	1	-
	Assistant Director Growth Management	1	-	1	-	-	-
	Growth Management Coordinator	1	-	1	-	1	-
	Senior Policy Analyst	1	-	1	-	-	-
	<b>TOTAL</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>2</b>	<b>-</b>

# Personnel Summary

## By Department and Positions (Continued)

Unit	Department	FY 2015 Budget		FY 2016 Budget		FY 2017 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Planning and Community Development	Prinicpal Planner	1	-	1	-	-	-
	Planning & Community Development Manager	-	-	-	-	1	-
	Senior Policy Analyst	-	-	-	-	-	-
	Senior Planner	-	-	2	-	2	-
	Planner	2	-	-	-	-	-
	Planning Assistant	-	-	-	-	1	-
	Community/Business Coordinator	-	-	-	-	1	-
	<b>TOTAL</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>5</b>	<b>-</b>
Building Safety	Building Safety Manager	1	-	-	-	-	-
	Customer Service Representative	1	-	-	-	-	-
	Coordinator	2	-	-	-	-	-
	Addressing Technician	1	-	-	-	-	-
	Commercial Plans Examiner	1	-	1	-	1	-
	Chief Codes Inspector	1	-	1	-	1	-
	Combination Building Inspector	4	-	5	-	4	-
	Planner	1	-	-	-	1	-
	<b>TOTAL</b>	<b>12</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>-</b>
Customer Service	Customer Service Manager	-	-	1	-	1	-
	Principal Customer Service Rep	-	-	1	-	1	-
	Customer Service Representative	-	-	2	-	2	-
	Planning Assistant	-	-	1	-	-	-
	Addressing and GIS Technician	-	-	1	-	1	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>5</b>	<b>-</b>
Project Management	Assistant Town Manager/Director of Engineering and Public Works	1	-	1	-	1	-
	Engineering & Public Works Coordinator	1	-	1	-	-	-
	Project Director/Manager	1	-	-	-	1	-
	CIP Administrator	-	-	1	-	1	-
	Transportation Project Manager	1	-	1	-	1	-
	Project Manager	-	-	1	-	1	-
	Construction Manager	1	-	1	1	2	1
	<b>TOTAL</b>	<b>5</b>	<b>-</b>	<b>6</b>	<b>1</b>	<b>7</b>	<b>1</b>
Stormwater/Watershed Management	Division Director of Stormwater Mgmt	1	-	1	-	-	-
	Assistant Director of Stormwater Mgmt	-	-	1	-	-	-
	Stormwater Engineer	1	-	-	-	1	-
	Program Manager	1	-	-	-	1	-
	Stormwater Inspector	1	-	1	-	-	-
	Stormwater Technician	1	-	2	-	2	-
	GIS Analyst	1	-	1	-	1	-
	MS4 Program Manager	-	-	-	-	1	-
	<b>TOTAL</b>	<b>6</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>6</b>	<b>-</b>

# Personnel Summary

## By Department and Positions (Continued)

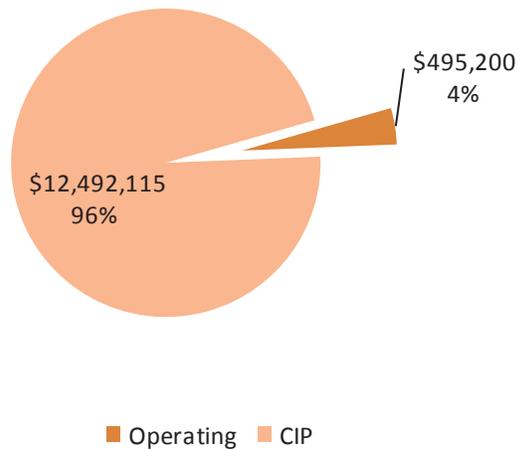
Unit	Department	FY 2015 Budget		FY 2016 Budget		FY 2017 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Public Works	Division Director of Public Works	1	-	1	-	-	-
	Facilities Manager/Special Events Coord	1	-	-	-	-	-
	Facilities Administrator	1	-	1	-	1	-
	Beautification Supervisor	1	-	-	-	-	-
	Public Works Supervisor	1	-	1	-	2	-
	Assistant Public Works Supervisor	1	-	1	-	-	-
	Public Works Equipment Operator	-	-	-	-	1	-
	Public Works Worker	5	-	5	-	5	-
	<b>TOTAL</b>	<b>11</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>-</b>
Police	Chief of Police	1	-	1	-	1	-
	Deputy Chief	1	-	1	-	1	-
	Chief of Staff	-	-	-	-	-	-
	Executive Assistant	1	-	1	-	1	-
	Clerk of Court	1	-	1	-	1	-
	Records, Property & Evidence Manager	1	-	1	-	2	-
	CALEA Administrator	1	-	1	-	-	-
	Volunteer Coordinator	-	1	-	-	-	-
	Captain	-	-	-	-	-	-
	Lieutenant	3	-	5	-	5	-
	Sergeant	6	-	8	-	10	-
	Police Officer	27	-	30	-	29	-
	School Resource Officer	3	-	4	-	5	-
	Special Events Coordinator	-	-	1	-	1	-
	Community Relations Manager	-	-	1	-	1	-
	School Crossing Guard	-	6	-	5	-	5
Victims Advocate	-	1	-	1	-	1	
	<b>TOTAL</b>	<b>45</b>	<b>8</b>	<b>55</b>	<b>6</b>	<b>57</b>	<b>6</b>
	<b>GRAND TOTAL</b>	<b>108</b>	<b>8</b>	<b>119</b>	<b>9</b>	<b>124</b>	<b>10</b>

The following FY 2016 budget includes:

- Increased employer contributions for health insurance and retirement plans for employees
- Provides a 3% merit pay increase opportunity for all employees effective the first pay period in December and a 2% cost of living adjustment in January

# CAPITAL

## Fiscal Year 2017 Capital Budget - \$12, 987,315



The Town of Bluffton accounts for capital outlay in two categories. 1) Annual routine operating capital assets such as vehicle and equipment replacements. These items are budgeted in the operating sections of the General Fund unless they are for the Stormwater Management Division, at which time they are included in the operating section of the Stormwater Fund. 2) Capital projects for land acquisition and other major additions resulting from construction projects for infrastructure, facilities, etc. Capital Projects are included in both the Stormwater Fund and the Capital Improvements Program (CIP) Fund. Capital Projects are primarily non-recurring in nature, the exceptions being Stormwater Improvements, Town Facility Improvements, and Parks & Recreation Improvements. All capital categories require a unit cost greater than \$5,000 and a useful life of greater than one year with one exception. For software purchases, the unit cost must be greater than \$50,000. Software purchases are budgeted in the General Fund's Capital Outlay.

Certain significant and non-routine capital expenditures may have an additional impact on the operating budget beyond the direct costs. These impacts may include the hiring of additional staff, the need to issue bonds for funding, or other significant and recurring maintenance costs. Please refer to the Debt section for a summary of the impacts on the operating budget from prior year Capital Projects. An example would be the General Obligations Bonds issued in 2011 for the construction of the Town's Law Enforcement Center.

## Capital

Estimates for any recurring operations and maintenance costs once the capital projects are completed are provided on the individualized capital project sheets included in this section. The methodology of these estimates is included in the “Method for Estimating Cost” section for each project. The impacts for the current plan are in the form of increases; however, in some instances a savings may be realized with the implementation of a capital project.

A summary of the impacts follow for increased operational utility costs for irrigation and electricity associated with streetscape, pedestrian lighting and parks projects as well as increased landscape/hardscape maintenance for the parks, pathways, and sidewalks. Road reserves have been made for the Buckwalter Place Tech Park Infrastructure Project and the Calhoun Street Project. Estimates are also included for wetland vegetation and flood plain maintenance as well as maintenance for possible outfall and conveyance structure modifications for the stormwater wetland and retrofit projects. The sewer and water projects have no O&M impacts as they will be turned over to Beaufort-Jasper Water & Sewer Authority (BJWSA) upon completion and acceptance at which time they will assume responsibility.

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Operations	\$ 62,968	\$ 169,750	\$ 207,750	\$ 216,750	\$ 225,750
Maintenance	22,750	96,500	148,750	167,750	190,500
Additional FTEs	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 85,718</b>	<b>\$ 266,250</b>	<b>\$ 356,500</b>	<b>\$ 384,500</b>	<b>\$ 416,250</b>

Capital Improvement Funded Projects - Operating Costs							
Proj #	Description	Category	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
00013	Lighting	Operations	5,000	15,000	15,000	15,000	15,000
00013	Sidewalk and landscape	Maintenance	1,500	6,250	6,250	6,250	6,250
00017	Lighting	Operations	1,500	1,500	3,000	5,000	7,000
00017	Parking lot and landscape	Maintenance	10,000	10,000	20,000	30,000	40,000
00034	Control structure	Operations			1,000	1,000	1,000
00034	Access	Maintenance			250	250	250
00036	Vegetation and flood plain	Maintenance		15,000	15,000	10,000	10,000
00040	Road service and lighting	Operations		35,000	40,000	45,000	50,000
00040	Landscape and hardscape	Maintenance		50,000	57,500	60,000	62,500
00042	Lighting	Operations		20,000	20,000	20,000	20,000
00042	Sidewalk and landscape	Maintenance			5,000	6,250	6,250
00046	Tree trimming	Maintenance		250	250	500	250
00048	Sidewalk and landscape	Maintenance	1,250	2,500	2,500	2,500	2,500
00050	Electrical service	Operations	54,468	68,250	68,250	68,250	68,250
00050	Signs and landscape	Maintenance	10,000	10,000	10,000	10,000	10,000
00053	Electrical service	Operations			2,500	2,500	2,500
00053	Pumps and landscape	Maintenance			5,000	5,000	5,000
00054	Sidewalk and landscape	Maintenance		1,500	2,500	2,500	2,500
00055	Lighting	Operations		25,000	50,000	50,000	50,000
00055	Sidewalk and landscape	Maintenance			2,500	2,500	2,500
00056	Lighting	Operations	2,000	5,000	5,000	5,000	5,000
00056	Street, curb and landscape	Maintenance		1,000	2,000	2,000	2,500
00059	Service	Operations			3,000	5,000	7,000
00059	Landscape	Maintenance			20,000	30,000	40,000

## Capital

Currently, the proposed capital projects do not have significant indirect costs or impacts on the operating budget.

Despite limited financial resources, Council and Staff are working diligently to continue our infrastructure and maintenance investments to support our Town's vision, goals, and objectives to improve our overall quality of life through grant opportunities and other collaborative efforts. No bonding issues are being pursued at this time, and will be proposed only when necessitated.

The FY 2017 Capital Budget continues to focus on water quality, neighborhood improvements, stormwater improvements, recreational improvements, facilities and Old Town improvements.

Water quality projects include projects directly related to implementing the May River Watershed Action Plan including potential retrofits to communities' drainage systems which feed the watershed, watershed wetlands restoration, and special projects involving best management practices (BMP) improvements to stormwater systems.

Neighborhood improvements include ongoing sewer and water improvements to the Buck Island-Simmons ville community and the Jason-Able neighborhood. The sewer improvements also support the improved water quality initiatives.

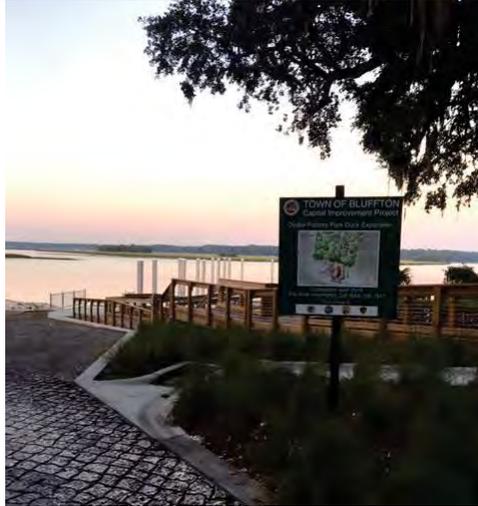
# Capital

## Key Project Changes between FY 2016 and FY 2017

Projects completed  
in FY 2016

- Oyster Factory Park Dock and Boat Ramp
- Oyster Factory Park Parking Lot
- Buck Island-Simmons ville Neighborhood Sewer

### Oyster Factory Park



Dock / Boat Ramp



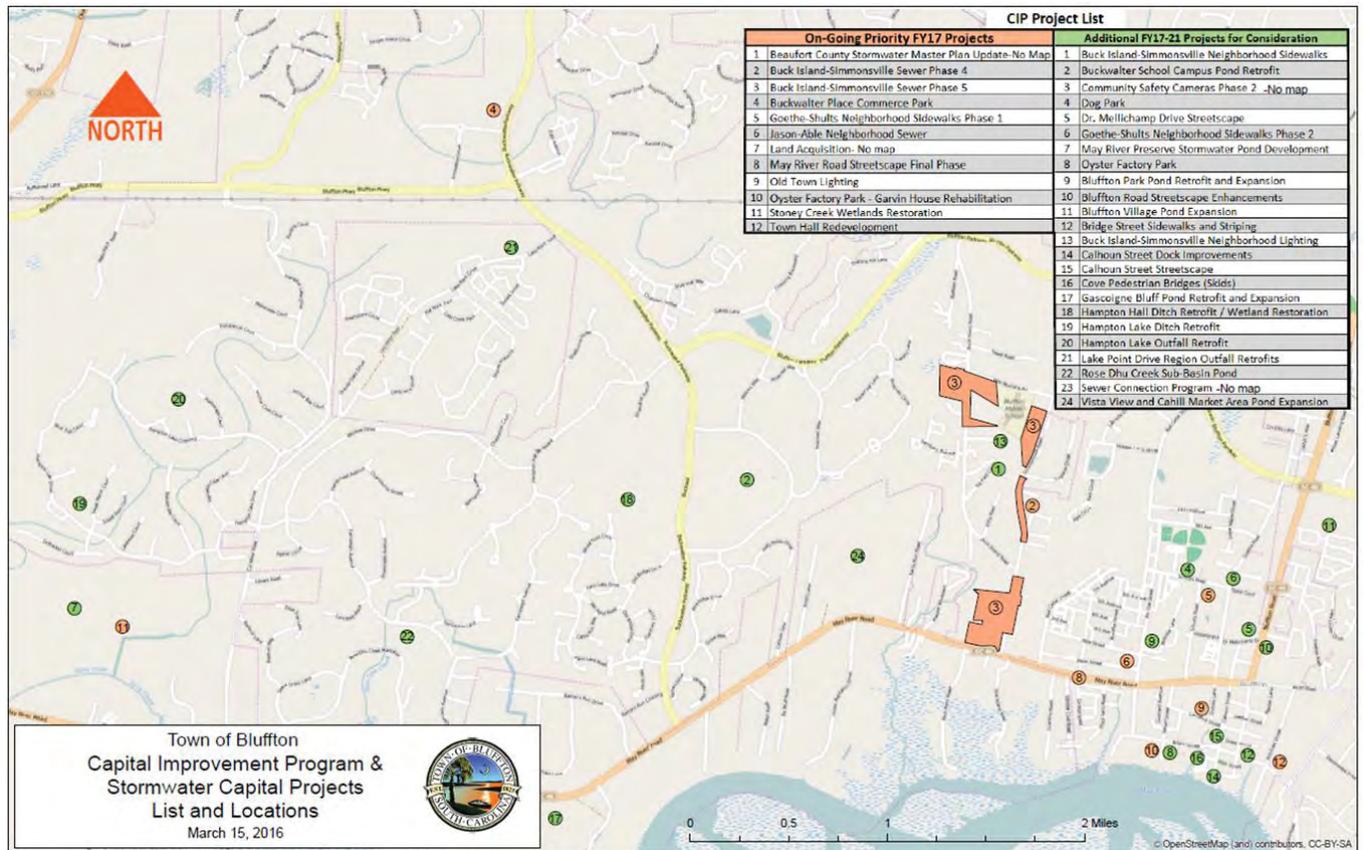
Parking Lot

### Buck Island-Simmons ville Sewer



# CAPITAL

## Key Project Locations for FY 2016 and FY 2017



# CAPITAL

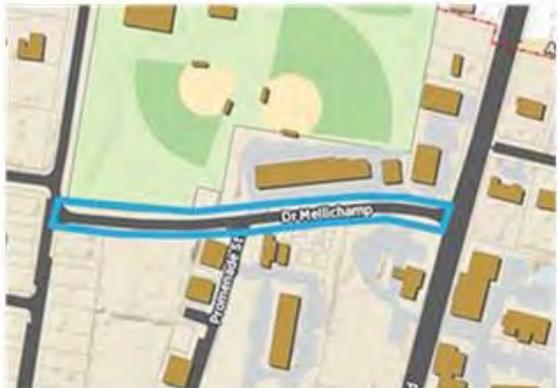
FY 2017 Projects with carry overs from FY 2016 also expected

- Buck Island Sewer (Phases 4 and 5) and Jason-Able Neighborhood Sewer
- May River Road, Calhoun Street and Goethe-Shults Streetscape
- Oyster Factory Garvin House Restoration
- Wetlands Restoration
- Town Hall Renovations
- Community Safety Camera (Phase 2)



New Projects for FY 2017

- Buck Island-Simmonsville and Geothe-Shults Improvement - Phase 2
- Dr Mellichamp Drive Streetscape
- Dog Park
- Sewer Connection Program
- Buckwalter School Campus Pond Retrofit



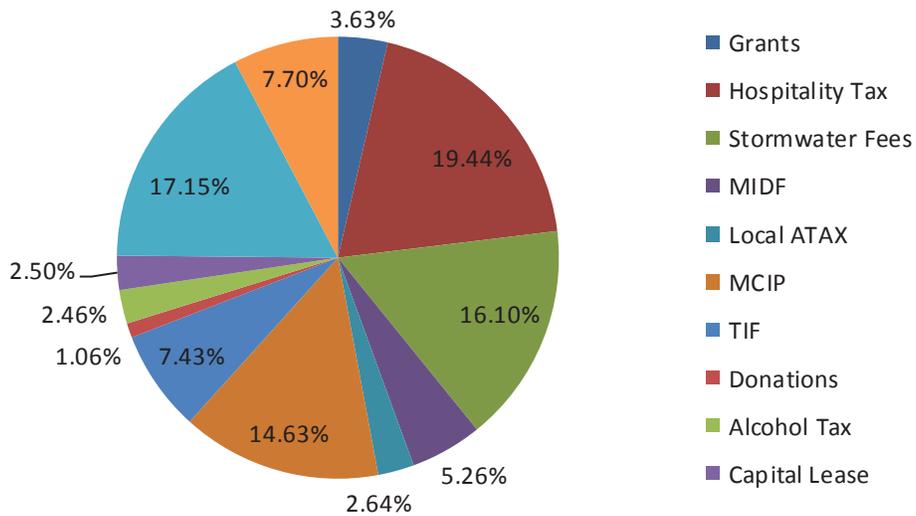
## CAPITAL

Expenditures		FY 2017 Budget
Recurring		
General Fund		
Computer Equipment	\$	116,100
Police Equipment		54,500
Public Works Equipment		32,000
Four Outfitted Police Vehicles		240,600
Vehicle for Transporting Computer Equipment		25,000
Vehicle for Public Works		27,000
CIP Fund		
Town Facility Improvements		22,000
Oyster Factory Park Improvements		10,000
Total Recurring	\$	527,200
Non-Recurring		
CIP Fund		
May River Road Streetscape Final Phase	\$	2,178,300
Oyster Factory Park - Garvin House Rehabilitation		202,000
Land Acquisition		1,000,000
May River Preserve Stormwater Pond Development		10,000
Stoney Creek Wetlands Restoration		100,000
Buckwalter Place Multi-County Commerce Park Improvements		1,900,000
Buck Island - Simmonsville Sewer Phase 4		685,800
Calhoun Street Streetscape		30,000
Buck Island - Simmonsville Sewer Phase 5		970,000
Jason-Able Neighborhood Sewer		874,000
Community Safety Cameras Cameras Phase 2		74,000
Goethe-Shults Neighborhood Improvements Phase 1		370,000
Old Town Lighting, Signage, and Parking		200,000
Town Hall Renovation		2,500,000
Buckwalter School Campus Pond Retrofit		100,000
Buck Island - Simmonsville Improvements Phase 2		75,000
Goethe-Shults Neighborhood Improvements Phase 2		75,000
Dr Mellichamp Drive Streetscape		582,400
Hampton Parkway Striping		62,000
Dog Park		54,000
Don Ryan Center for Innovation Upfit		140,000
Sewer Connection Program		200,000
Neighborhood Stabilization Program Income Proceeds		77,615
Total Non-Recurring	\$	12,460,115
<b>TOTAL CAPITAL</b>		<b>\$12,987,315</b>

# CAPITAL

Funding Sources	FY 2017 Budget
Grants	\$ 471,600
Hospitality Tax	2,524,700
Stormwater Fees	2,090,800
MIDF	682,955
Local ATAX	343,000
MCIP	1,900,000
TIF	964,450
Donations	138,000
Alcohol Tax	319,950
Capital Lease	324,600
Fund Balance	2,227,260
TBD	1,000,000
<b>Total Capital</b>	<b>\$ 12,987,315</b>

## Capital Funding Sources for FY 2017 Budget



# Capital

## Capital Improvements Program (CIP) Fund

The Capital Improvements Program (CIP) Fund accounts for an dreports financial resources that are restricted, committed or assigned to expenditure fo capital outlays including the acquisition or construction of capital facilities and other capitl assets. In addition to bond proceeds and intergovernmental revenue such as state and federal grants, hospitality tax fees fund tourism-related projects. In some instances, developer donations and County funding is provided. Most capital projects are nonrecurring in nature. However, the projects can require multiple years for completion. Exceptions to the nonrecurring projects are Town Facility improvements and Oyster Factory Park Improvements.

The CIP Budget for FY 2017 is \$12,492,115. The following is a listing of the FY 2017 CIP projects and associated funding:

Projects	Strategic Focus Area	Adopted FY 2017 Budget	FUNDING SOURCES						Description of Other Funding
			Hospitality Tax	Local Accommodations Tax	SWU	MIDF	Grants	Other	
Buckwalter School Campus Pond Retrofit	6	100,000			100,000				
May River Preserve Stormwater Pond Development	6	10,000			10,000				
Stoney Creek Wetlands Restoration	6	100,000			100,000				
Buck Island - Simmonsville Sewer Phase 4	4, 5	685,800			280,800		299,600	105,400	Alcohol Tax
Buck Island - Simmonsville Sewer Phase 5	4, 5	970,000			400,000			570,000	Alcohol Tax /TIF funds dst
Jason - Able Neighborhood Sewer	4, 5	874,000			800,000			74,000	BJWSA
Sewer Connection Program	4, 5	200,000			200,000				
Buck Island - Simmonsville Neighborhood Sidewalks	4, 5	75,000						75,000	TIF funds dst
Community Safety Cameras Phase 2	4	74,000		47,000				27,000	TIF funds dst
Goethe - Shults Neighborhood Improvements Phase 1	4, 5	370,000	200,000					170,000	TIF funds dst
Goethe - Shults Neighborhood Improvements Phase 2	4, 5	75,000						75,000	TIF funds dst
Old Town Lighting, Signage, and Parking	4, 5	200,000	200,000						
Calhoun Street Streetscape	4, 5	30,000		30,000					
Dr. Mellichamp Drive Streetscape	4, 5	582,400	382,400					200,000	TIF funds dst
Hampton Parkway Striping	5	62,000						62,000	TIF funds dst
May River Road Streetscape Final Phase	4, 5	2,178,300	1,712,300	266,000	200,000				
Buckwalter Place Multi-County Commerce Park Improvements	1, 2	1,900,000						1,900,000	MCIP, economic development funds, grants, and related sources
Dog Park	4	54,000						54,000	Private Funding for Construction - County to Maintain
Oyster Factory Park - Garvin House Rehabilitation	4	202,000	20,000				172,000	10,000	Private Donation
Oyster Factory Park Improvements	4	10,000	10,000						
Town Facility Improvements	3	22,000				22,000			
Town Hall Renovation	3	2,500,000				660,955		1,839,045	Gen Fund Prior Year Fund Balance
Don Ryan Center for Innovation Upfit	3	140,000						140,000	Gen Fund Prior Year Fund Balance
Land Acquisition	1, 2	1,000,000						1,000,000	TBD
Neighborhood Stabilization Program Income Proceeds	4	77,615						77,615	Fund Balance Transfer
<b>Grand Total</b>		<b>\$12,492,115</b>	<b>\$ 2,524,700</b>	<b>\$ 343,000</b>	<b>\$ 2,090,800</b>	<b>\$ 682,955</b>	<b>\$ 471,600</b>	<b>\$ 6,379,060</b>	

- Strategic Focus Area
- 1 Fiscal Sustainability
  - 2 Economic Growth
  - 3 Town Organization
  - 4 Community Quality of Life
  - 5 Infrastructure
  - 6 The May River and Surrounding Rivers and Their Watersheds

**Capital Improvements Program Fund Project Data Sheet**

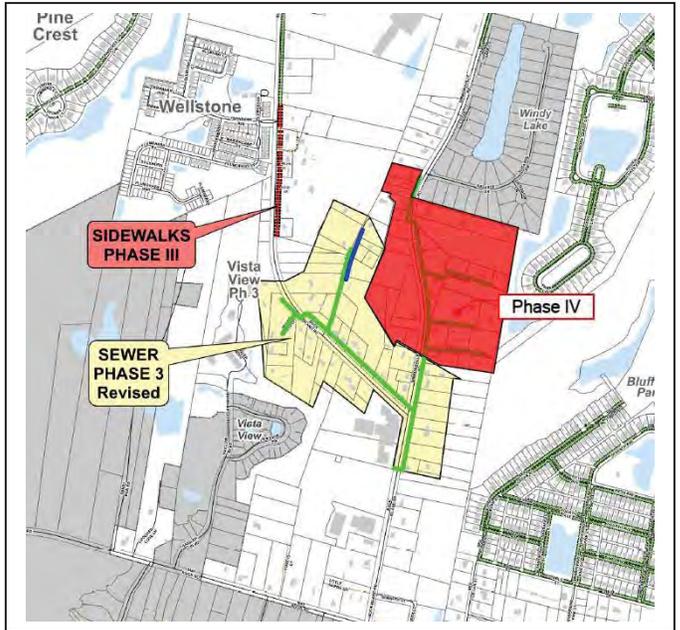
Project Name	Buck Island-Simmons ville Sewer - Phase 4 (Possum Point)		
Project Manager	Jeff Wiggins		
Project Start/End	FY 2014 – FY 2017	Project #	00041

**1. Project Description/Issue Statement:**  
 Installation of sewer lines and extension of water lines from Simmons ville Rd intersection with Douglis Lane north to the southern entrance into Windy Lakes, plus Douglis Lane, Little Possum Lane, and Possum Point Lane.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
 May River and Surrounding Rivers and Watersheds  
**Guiding Principle**  
**Infrastructure #3:** Establish long term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.  
**May River #1:** Support initiatives, such as the May River Watershed Action Plan, to improve water quality of the May, Okatie/Colleton and New Rivers and their watersheds.  
**May River #2:** Seek collaboration and partnerships that protect and improve the May, Okatie/Colleton and New Rivers and their watershed.

**3. Method for Estimating Costs:**  
 Actual cost data from BIS Sewer Phase 3 & BIS Village Renaissance projects plus supplemental data from Engineer for BIS Sewer Phase 3. O&M costs are expected to be zero because the system will be turned over to Beaufort Jasper Water & Sewer Authority (BJWSA) upon completion of construction.

**4. Project Status:**  
 Final Design is complete. Currently working on easement condemnations.



**5. Project Performance Measures:**  
 This phase will remove 33 + homes off septic tanks and onto the BJWSA sewer system.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	685	-							685
Design	49,656	20,000	15,000	5,000					69,656
Construction	-	692,500	150,000	680,800					830,800
Other	20,659	87,500	23,312						43,971
<b>Total</b>	<b>\$ 71,000</b>	<b>\$ 800,000</b>	<b>\$ 188,312</b>	<b>\$ 685,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 945,112</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ -	\$ 280,800	\$ -	\$ -	\$ -	\$ 299,600	\$ 105,400	CDBG/Alcohol Tax	\$ 685,800

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations							-
Maintenance							-
Additional FTEs							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>				

**NOTE: Town O&M is expected to be zero. BJWSA takes over operations & maintenance upon system acceptance.**

**Capital Improvements Program Fund Project Data Sheet**

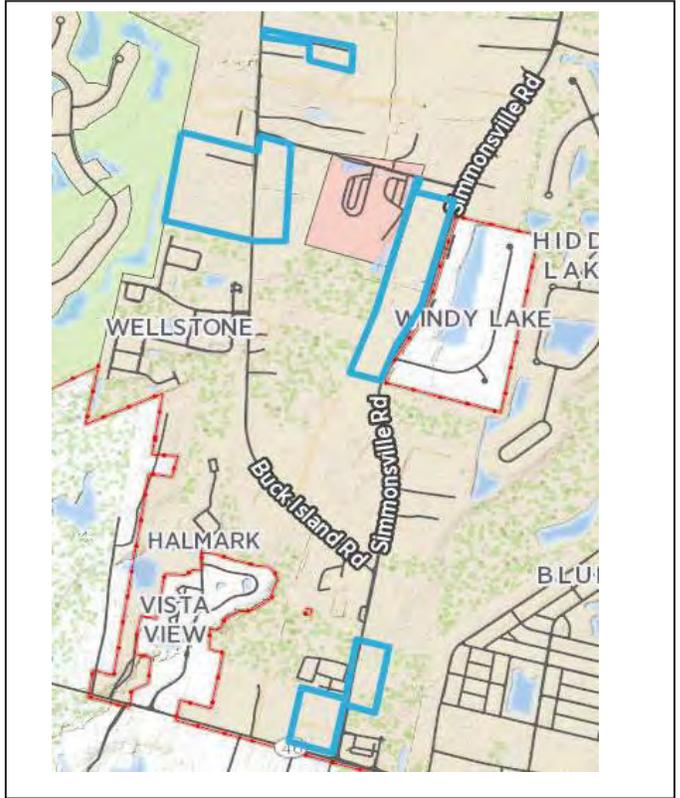
Project Name	Buck Island-Simmons ville Sewer – Phase 5		
Project Manager	Jeff Wiggins		
Project Start/End	FY 2015 – FY 2017	Project #	00044

**1. Project Description/Issue Statement:**  
 Installation of sewer lines in the remaining portions of the Buck Island-Simmons ville Neighborhood currently un-served by public sewer, and the Town’s share of the collaborative effort with Beaufort Jasper Sewer Authority (BJWSA) to serve the Toy Field Neighborhood.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
 May River and Surrounding Rivers and Watersheds  
**Guiding Principle**  
**Infrastructure #3:** Establish long term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.  
**May River #1:** Support initiatives, such as the May River Watershed Action Plan, to improve water quality of the May, Okatie/Colleton and New Rivers and their watersheds.  
**May River #2:** Seek collaboration and partnerships that protect and improve the May, Okatie/Colleton and New Rivers and their watershed.

**3. Method for Estimating Costs:**  
 Construction cost estimates prepared using current unit price information from the latest information received for nearby sewer projects and quantities based on conceptual master plan prepared by Engineer. O&M costs expected to be zero because the system will be turned over to BJWSA upon completion of construction.

**4. Project Status:**  
 The project is currently in preliminary design.



**5. Project Performance Measures:**  
 This phase will serve +-80 homes in 4 locations in the BIS neighborhood.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	30,000							-
Design	26,850	15,000	30,000	20,000					76,850
Construction	75,000	40,500	55,500	950,000					1,080,500
Other	236								236
<b>Total</b>	<b>\$ 102,086</b>	<b>\$ 85,500</b>	<b>\$ 85,500</b>	<b>\$ 970,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,157,586</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
	\$ 400,000			\$ 355,450		\$ 214,550	Alcohol Tax Revenue	\$ 970,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations							-
Maintenance							-
Additional FTEs							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>				

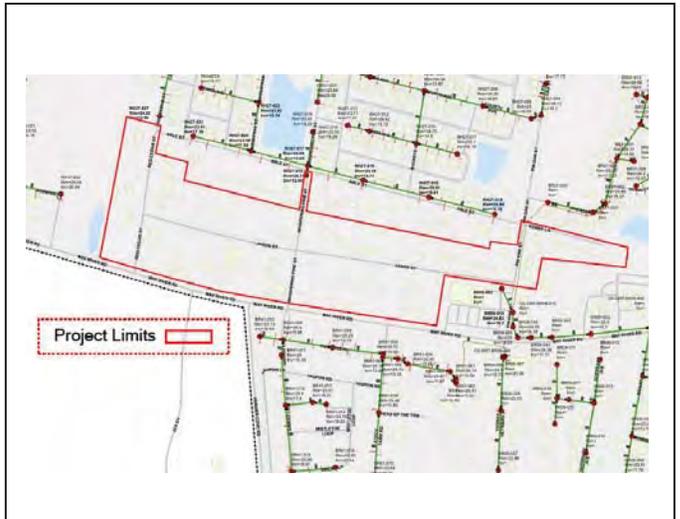
**NOTE: Town O&M is expected to be zero. BJWSA takes over operations & maintenance upon system acceptance.**

Project Name	Jason Able Sewer		
Project Manager	Jeff Wiggins		
Project Start/End	FY 2015 – FY 2017	Project #	00045

**1. Project Description/Issue Statement:**  
 Installation of sewer lines in the Jason-Able Neighborhood. The May River Watershed Action Plan envisioned the provision of sewer service to replace septic tanks within the watershed as a key activity and the Jason-Able Neighborhood falls within the watershed boundary.

**4. Project Status:**  
 The project is in the final design phase with Beaufort Jasper Water Sewer Authority (BJWSA) taking the lead from final design to final permitting based on an MOU between BJWSA and the Town of Bluffton.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
 May River and Surrounding Rivers and Watersheds  
**Guiding Principle**  
**Infrastructure #3:** Establish long term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.  
**May River #1:** Support initiatives, such as the May River Watershed Action Plan, to improve water quality of the May, Okatie/Colleton and New Rivers and their watersheds.  
**May River #2:** Seek collaboration and partnerships that protect and improve the May, Okatie/Colleton and New Rivers and their watershed.



**3. Method for Estimating Costs:**  
 Construction cost estimates prepared using current unit price information from the latest information received for nearby sewer projects and quantities based on the preliminary design prepared by Engineer.

**5. Project Performance Measures:**  
 This phase will remove 39+ homes and businesses off septic tanks and onto the BJWSA sewer system.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	-	-	-	-	-	-	-	-
Design	29,643	61,760	37,757	10,000	-	-	-	-	77,400
Construction	-	823,240	-	749,000	-	-	-	-	749,000
Other	90	115,000	-	115,000	-	-	-	-	115,090
<b>Total</b>	<b>\$ 29,733</b>	<b>\$1,000,000</b>	<b>\$ 37,757</b>	<b>\$ 874,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 941,490</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 74,000	BJWSA	\$ 874,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations							-
Maintenance							-
Additional FTEs							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>				

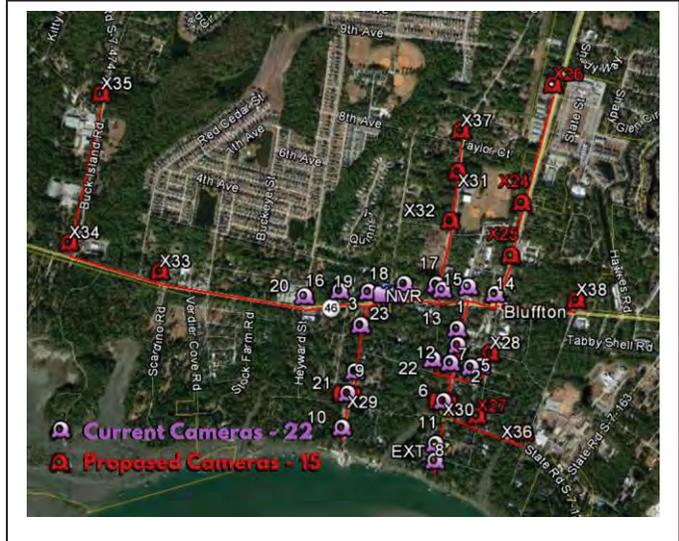
**NOTE: Town O&M is expected to be zero. BJWSA takes over operations & maintenance upon system acceptance.**

Project Name	Community Safety Cameras Phase 2		
Project Manager	Jeff Wiggins/James Carmany		
Project Start/End	FY 2017	Project #	00046

**1. Project Description/Issue Statement:**  
 Planning, design, and installation of street cameras in the Old Town area.

**4. Project Status:**  
 The addition of (15) wildfire camera's located in Old Town to enhance the safety and quality of life for visitors and residents..

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Community Quality of Life  
 Infrastructure  
**Guiding Principle**  
**Community Quality #3:** Enhance public safety improvements and innovative programs that ensure a safe community.  
**Community Quality #4:** Support initiatives and evaluate community policies, programs, gathering places, and events that promote healthy and quality lifestyles for our diverse citizenry.  
**Infrastructure #3:** Establish long-term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens.



**3. Method for Estimating Costs:**  
 Estimates were based on our actual costs of the first phase of cameras (22).

**5. Project Performance Measures:**  
 Completion of this project will increase citizen safety and surveillance capabilities, reducing crime in the Old Town neighborhood.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	-	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-	-	-
Construction	-	-	-	74,000	-	-	-	-	74,000
Other	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,000</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
			\$ 47,000	\$ 27,000				\$ 74,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations	SCE&G Lease Expense						-
Maintenance	Tree Trimming		250	250	500	250	1,250
Additional FTE's							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 500</b>	<b>\$ 250</b>	<b>\$ 1,250</b>

NOTE:

**Capital Improvements Program Fund Project Data Sheet**

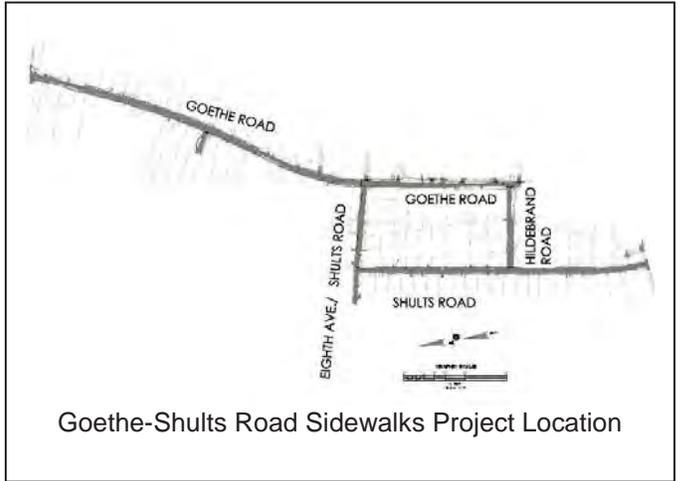
Project Name	Goethe – Shults Neighborhood Improvements Phase I		
Project Manager	Jeff Wiggins		
Project Start/End	FY 2014 – FY 2017	Project #	00048

**1. Project Description/Issue Statement:**  
 This project provides funding for the design and construction of sidewalks and pathways in the Goethe Road area including Goethe, Shults, Hildebrand Roads and portions of 8<sup>th</sup> and 9<sup>th</sup> Avenues. The project will include both new sidewalks and extensions of existing sidewalks, with a focus on connectivity and pedestrian safety.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
**Guiding Principle**  
**Infrastructure #2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.

**3. Method for Estimating Costs:**  
 Construction cost estimates prepared using current unit price information from the latest information on construction bids and related data from prior projects. O&M costs include sidewalk and landscape maintenance.

**4. Project Status:**  
 The project is currently in design and permitting. Permitting and acquisitions to run to August 2016. Construction to begin in September 2016 and be complete by end of year 2016.



**5. Project Performance Measures:**  
 Performance measures for the project will include monitoring of pedestrian traffic along new sidewalks and citizen feedback.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	-	-	-					-
Design	-	45,000	40,000	5,000					45,000
Construction	-	350,000	-	350,000					350,000
Other	-	30,000	15,000	15,000					30,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 425,000</b>	<b>\$ 55,000</b>	<b>\$ 370,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 425,000</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ 200,000	\$ -	\$ -	\$ -	\$ 170,000	\$ -	\$ -		\$ 370,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations							-
Maintenance	Sidewalk & Landscape	1,250	2,500	2,500	2,500	2,500	11,250
Additional FTE's							-
Other							-
<b>Total</b>		<b>\$ 1,250</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 11,250</b>

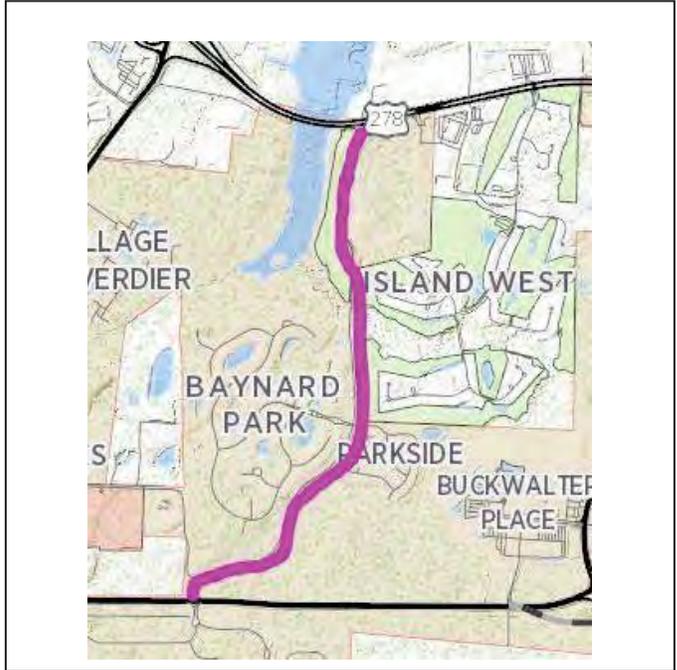
**NOTE:**

Project Name	Hampton Parkway Striping		
Project Manager	Jeff Wiggins		
Project Start/End	FY 2017	Project #	00057

**1. Project Description/Issue Statement:**  
 The intent of this project is to major improvements to Town Facilities.

**4. Project Status:**  
 All phases of this project are in the planning stages

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
**Guiding Principle**  
**Infrastructure #1:** Establish routine and industry best practice maintenance guidelines to monitor the efficiency and operability of current below and above grade infrastructure and facilities.  
**Infrastructure #2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.  
**Infrastructure #3:** Establish long-term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.



**3. Method for Estimating Costs:**  
 Historical cost data from infrastructure projects in the local area.  
 Scraping and re-striping of roadway including installation of road reflectors.

**5. Project Performance Measures:**  
 Roadway improvements to maintain and ensure the sustainability of existing Town infrastructure.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-								-
Design	-	-							-
Construction	-	-		62,000					62,000
Other	-	-	-						-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,000</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
				\$ 62,000				\$ 62,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations							-
Maintenance							-
Additional FTE's							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>				

**NOTE:**

Project Name	May River Road Streetscape Final Phase		
Project Manager	Benny Jones		
Project Start/End	FY 2013 – FY 2017	Project #	00013

**1. Project Description/Issue Statement:**

The final phase of the May River Road Streetscape project includes the reconstruction of the roadway and installation of curb/gutter & sidewalks from Pin Oak to Whispering Pine streets. In addition, sidewalks will be installed on the north side of the roadway from Whispering Pine to Buck Island Road. Finally, street lights and landscaping will be installed between Pin Oak and Jennifer Ct. Improvement of the May corridor is an implementation step of the Old Town Master Plan supported by the Comprehensive Plan and the SC 46 Corridor Management Plan. Improving sidewalks and pedestrian connections within Bluffton will help draw regional trails and bike paths through the Town, which can increase commerce and tourism.

**2. Project Focus Area & Guiding Principle:**

**Strategic Plan Focus Area**  
Infrastructure

**Guiding Principle**  
**Infrastructure #2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.

**3. Method for Estimating Costs:**

Construction cost estimates prepared using current unit price information from the latest information on construction bids and related data from prior projects. O&M costs include sidewalk and landscape maintenance.

**4. Project Status:**

The project is currently in design and permitting. Permitting and acquisitions to run to late June 2016. Construction to begin late July 2016 and be complete by end of FY17.



**5. Project Performance Measures:**

Performance measures for the project will include monitoring for increased pedestrian traffic between Pin Oak and Jennifer Court, and use of newly created on-street parking.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	10,000	-						-
Design	126,279	150,000	305,050						431,329
Construction	28,102	1,351,000	-	2,178,300					2,206,402
Other	-	36,000	41,000						41,000
<b>Total</b>	<b>\$ 154,380</b>	<b>\$1,547,000</b>	<b>\$ 346,050</b>	<b>\$2,178,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$2,678,730</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$1,712,300	\$ 200,000	\$ -	\$ 266,000	\$ -	\$ -	\$ -		\$2,178,300

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations	Lighting	5,000	15,000	15,000	15,000	15,000	65,000
Maintenance	Sidewalk & Landscape	1,500	6,250	6,250	6,250	6,250	26,500
Additional FTEs							-
Other							-
<b>Total</b>		<b>\$ 6,500</b>	<b>\$ 21,250</b>	<b>\$ 21,250</b>	<b>\$ 21,250</b>	<b>\$ 21,250</b>	<b>\$ 91,500</b>

**NOTE:**

**Capital Improvements Program Fund Project Data Sheet**

Project Name	Buckwalter Place Multi-County Commerce Park Improvements		
Project Manager	Shawn Leininger		
Project Start/End	FY 2016 – FY 2021	Project #	00040

**1. Project Description/Issue Statement:**

Planning, design, and construction of infrastructure improvements at Buckwalter Place Commerce Park to support Town-owned land. Bluffton Town Council, Beaufort County Council, and Jasper County Council previously joined together to designate this site as a Multi-County Industrial Park (MCIP).

**4. Project Status:**

Planning	Complete
Design	June 2016
Construction	June 2017
Other	June 2017

**2. Project Focus Area & Guiding Principle:**

**Strategic Plan Focus Area**  
Infrastructure

**Guiding Principle**  
**Infrastructure #2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.

**Infrastructure #3:** Establish long-term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.



**3. Method for Estimating Costs:**

Historical cost data from infrastructure projects in the local area. Operations costs are based on road reserve for 20-year life; Maintenance costs are for landscape, hardscape, and related maintenance items.

**Project Performance Measures:**

Installation of infrastructure as set forth in the Public-Private Partnership Agreement supporting Town-owned creating job ready sites.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	150,000	10,000						10,000
Design	-	400,000	36,750						36,750
Construction	-	1,250,000		1,900,000					1,900,000
Other		200,000							
<b>Total</b>	<b>\$ -</b>	<b>\$2,000,000</b>	<b>\$ 46,750</b>	<b>\$1,900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,946,750</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
						\$1,900,000	MCIP, econ dev funds, grants, and related sources	\$ 1,900,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations	Road Service, Lighting		35,000	40,000	45,000	50,000	170,000
Maintenance	Landscape & Hardscape		50,000	57,500	60,000	62,500	230,000
Additional FTE's							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ 97,500</b>	<b>\$ 105,000</b>	<b>\$ 112,500</b>	<b>\$ 400,000</b>

Project Name	Dog Park		
Project Manager	Brian Osborne		
Project Start/End	FY2017 – FY2017	Project #	00058

**1. Project Description/Issue Statement:**

Design and construction of a Dog Park through a public private partnership with the Friends of Bluffton Dog Park group.

**2. Project Focus Area & Guiding Principle:**

**Strategic Plan Focus Area**  
Community Quality of Life

**Guiding Principle**  
**Community Quality #1:** Enhance public safety business process improvements and innovative programs that ensure a safe community.

**Community Quality #2:** Support initiatives and evaluate community policies, programs, gathering places, and events that promote healthy and quality lifestyles for our diverse citizenry.

**3. Method for Estimating Costs:**

Historical cost data from Town-related projects/activities. O&M costs are listed at zero. Beaufort County has agreed to maintain the facility.

**4. Project Status:**

TBD



**5. Project Performance Measures:**

Completion of a facility that serves the needs of the community's dog owners and blends well with the surrounding neighborhood.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning									-
Design									-
Construction									-
Other				54,000					54,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ 54,000

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000	Private Donation	\$ 54,000

Operations & Maintenance (O&M)								
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast	
Operations							-	
Maintenance							-	
Additional FTE's							-	
Other							-	
<b>Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**NOTE:**

Project Name	Oyster Factory Park		
Project Manager	Brian Osborne		
Project Start/End	FY 2014 – FY 2017	Project #	00017

**1. Project Description/Issue Statement:**  
 Improvements to Oyster Factory Park (OFP) are based on a conceptual plan drawn by Wood & Partners the result of a series of charrette meetings and coordinated with Beaufort County. The next phase in this multi-year project includes the completion of the courtesy dock, parking areas and the restoration of the historic Garvin House.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
**Guiding Principle**  
 Establish routine and industry best practice maintenance guidelines to monitor the efficiency and operability of current below and above grade infrastructure and facilities. Chapter 7 of the Town of Bluffton's Comprehensive Plan proposed improvements to OFP including, but not limited to, the provision of improved parking and related activities. Chapter 4 of the Old Town Master Plan envisions the enhancement of connections to the May River, with a special call-out to OFP as well as to preserve the Garvin House.

**3. Method for Estimating Costs:**  
 Preliminary cost estimates are based on actual bid numbers from Courtesy Dock, parking lot and The Garvin House Restoration bidding results. The cost shown FY19 through FY21 and the \$75,000 for Design in FY 18 are based on funding through the 1% Sales Tax (3.7M) or other sources to be determined.

**4. Project Status:**  
**Courtesy Dock and Boat Ramp** – This contract commenced 2/15/16 and is currently at the beginning stage of layout, dock fabrication and construction fence.  
**Parking Lot-** Contract commenced 2-15-16 and tree removal and survey layout work is underway.  
**The Garvin House** – The construction bid process is complete and contractor is ready to be recommended at March 2016 council meeting. Project can start in April 2016.



**5. Project Performance Measures**  
 Completion of dock and boat ramp, Garvin House and expanding the parking area will allow much improved access to the May River, and completes the first phase of the revitalization of the park.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	-	-						-
Design	108,211	25,000	40,000						148,211
Construction	19,304	995,790	999,500	177,000					1,195,804
Other	1,199	46,210	27,500	25,000					53,699
<b>Total</b>	<b>\$ 128,714</b>	<b>\$1,067,000</b>	<b>\$ 1,067,000</b>	<b>\$ 202,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,397,714</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ 20,000					\$172,000	\$ 10,000	State/Private donation	\$ 202,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations		1,500	1,500	3,000	5,000	7,000	18,000
Maintenance		10,000	10,000	20,000	30,000	40,000	110,000
Additional FTE's							-
Other							-
<b>Total</b>		<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>\$ 23,000</b>	<b>\$ 35,000</b>	<b>\$ 47,000</b>	<b>\$ 128,000</b>

**Capital Improvements Program Fund Project Data Sheet**

Project Name	Don Ryan Center for Innovation Upfit		
Project Manager	Brian Osborne		
Project Start/End	FY 2017	Project #	00060

**1. Project Description/Issue Statement:**  
 The intent of this project is to major improvements to Town Facilities.

**4. Project Status:**  
 All phases of this project are in the planning stages

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
**Guiding Principle**  
**Infrastructure #1:** Establish routine and industry best practice maintenance guidelines to monitor the efficiency and operability of current below and above grade infrastructure and facilities.  
**Infrastructure #2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.  
**Infrastructure #3:** Establish long-term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.



**3. Method for Estimating Costs:**  
 Historical cost data from infrastructure projects in the local area.  
 Don Ryan Center: Upfit @ \$140,000

**5. Project Performance Measures:**  
 Facility improvements to maintain and ensure the sustainability of existing Town infrastructure and facilities.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-								-
Design	-	-							-
Construction	-	-	-	140,000					140,000
Other	-	-	-						-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,000</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
						\$ 140,000	General Fund Prior Year Balance	\$ 140,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations							-
Maintenance							-
Additional FTEs							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>				

**NOTE:**

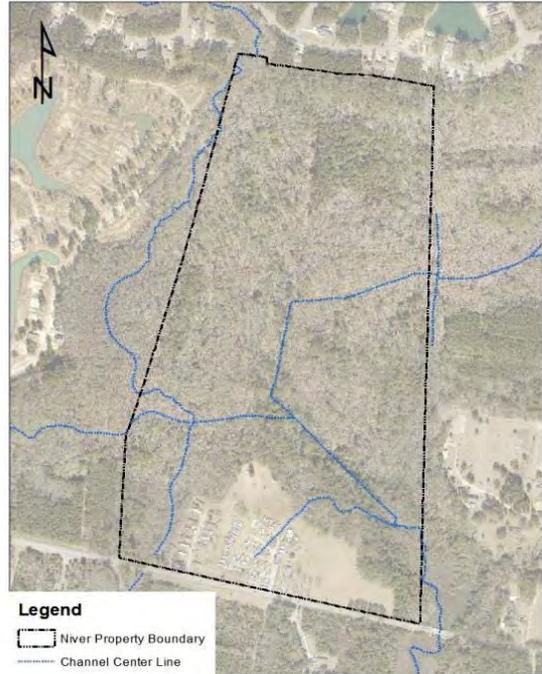
Project Name	Stoney Creek Wetlands Restoration		
Project Manager	Sam Connor		
Project Start/End	FY 2014 – FY 2018	Project #	00036

**1. Project Description/Issue Statement:**  
 The May River Watershed Action Plan (MRWAP) was adopted in November 2011 as a guiding document for the restoration of shellfish harvesting within the headwaters of the May River. The MRWAP identifies this project as priority Project E, and is located in the Stoney Creek sub-basin. The project is expected to stop the “short circuiting” of the wetlands by channelized ditches, thus allowing Stormwater runoff to disperse over a large surface area restoring natural wetlands and their water quality functions.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 The May River and Surrounding Rivers and Watersheds  
**Guiding Principle**  
 1. Support initiatives, such as the May River Watershed Action Plan, to improve water quality of the May, Okatie/Colleton and New Rivers and their watersheds  
 2. Seek collaboration and partnerships that protect, and improve the May, Okatie/Colleton and New Rivers and their watersheds.  
 3. Celebrate the May River and its heritage, and importance to the community.

**3. Method for Estimating Costs:**  
 Cost estimates based on information from similar or related projects in this area. O&M costs include wetland vegetation and flood plain maintenance until stabilization occurs in several years.

**4. Project Status:**  
 This project is currently in the Data Collection & Analysis Phase. The current phase will be complete prior to FY17 and the project will move to the Design & Permitting Phase in FY17.



**5. Project Performance Measures:**  
 The reduction of stormwater volume, decrease of runoff peak flows and reduction of fecal coliform levels at Station 19-19 is the primary measure of success for this project.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	85,000	63,928						63,928
Design	-	-		100,000					100,000
Construction	-	-			500,000				500,000
Other	58,711								58,711
<b>Total</b>	<b>\$ 58,711</b>	<b>\$ 85,000</b>	<b>\$ 63,928</b>	<b>\$ 100,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 722,639</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 100,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations							-
Maintenance	Vegetation & Flood Plain		15,000	15,000	10,000	10,000	50,000
Additional FTE's							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 50,000</b>

NOTE:

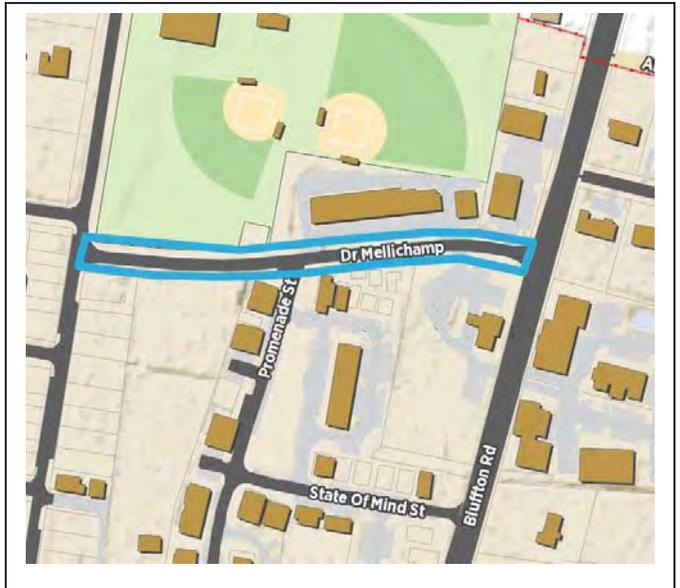
Project Name	Dr. Mellichamp Drive Streetscape		
Project Manager	Jeff Wiggins		
Project Start/End	FY 2017 – FY 2018	Project #	00056

**1. Project Description/Issue Statement:**  
 The improvement of Dr. Mellichamp Drive will provide approximately 77 additional parking spaces, sidewalks, lighting and street trees in an area of the Old Town Historic District which is experiencing tremendous growth. These improvements will provide visitors with additional options for parking and an inviting entrance into the Old Town Historic District.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
**Guiding Principle**  
**Infrastructure #2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.  
**Infrastructure #3:** Establish long-term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.

**3. Method for Estimating Costs:**  
 Construction cost estimates were based on the Preliminary Opinion of Probable Construction Costs supplied by the design engineer. O&M costs should be minimal.

**4. Project Status:**  
 The project is in the preliminary design phase and the engineer has performed a Preliminary Opinion of Probable Construction Costs.



**5. Project Performance Measures:**  
 Provide +/- 77 additional parking spaces in Old Town. The Comprehensive Plan envisions the provision of parking and promotion of connectivity, pedestrian access, and other matters related to the study work area.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning									-
Design				80,000					80,000
Construction				400,000	441,000				841,000
Other				102,400					102,400
<b>Total</b>	\$ -	\$ -	\$ -	\$ 582,400	\$ 441,000	\$ -	\$ -	\$ -	\$ 1,023,400

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ 382,400	\$ -	\$ -	\$ -	\$ 200,000				\$ 582,400

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations	Street lights power	2,000	5,000	5,000	5,000	5,000	22,000
Maintenance	Street, curb, landscape		1,000	2,000	2,000	2,500	7,500
Additional FTE's							-
Other							-
<b>Total</b>		\$ 2,000	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,500	\$ 29,500

**NOTE:** Town maintenance is expected to be minimal - replace broken curb or sidewalk, re-striping as needed. Operation is monthly charge for 16 street lights.

**Capital Improvements Program Fund Project Data Sheet**

Project Name	Town Facility Improvements		
Project Manager	Brian Osborne		
Project Start/End	FY 2016 – FY 2018	Project #	00052

**1. Project Description/Issue Statement:**  
 The intent of this project is to major improvements to Town Facilities.

**4. Project Status:**  
 All phases of this project are in the planning stages

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
**Guiding Principle**  
**Infrastructure #1:** Establish routine and industry best practice maintenance guidelines to monitor the efficiency and operability of current below and above grade infrastructure and facilities.  
**Infrastructure #2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.  
**Infrastructure #3:** Establish long-term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.



**3. Method for Estimating Costs:**  
 Historical cost data from infrastructure projects in the local area.  
 LEC: (4) Security Camera additions and Software @ \$22,000  
 1261 MRR: Roof, Facia, Soffit, Windows, Pain/Trim @ \$38,000 (FY2018)  
 LEC: Generator \$200,000 (FY2018)

**5. Project Performance Measures:**  
 Facility improvements to maintain and ensure the sustainability of existing Town infrastructure and facilities.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-								-
Design	-	-							-
Construction	-	10,000	10,000	22,000	238,000				270,000
Other	-	-	-						-
<b>Total</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 22,000</b>	<b>\$ 238,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 270,000</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
		\$ 22,000						\$ 22,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations							-
Maintenance							-
Additional FTEs							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>				

**NOTE:**



**Capital Improvements Program Fund Project Data Sheet**

Project Name	Buckwalter School Campus Pond Retrofit		
Project Manager	Sam Connor		
Project Start/End	FY 2017 – FY 2019	Project #	00053

**1. Project Description/Issue Statement:**  
 One of the methods proposed to improve water quality (specifically fecal coliform) in the waters flowing to Station 18-08 of the Okatie River from existing developments will be Stormwater retrofit projects. Stormwater re-use will be gained through the irrigation of open space and sports fields within the Beaufort County School District's Buckwalter Campus with Stormwater from the onsite lagoons. This will result in reducing Stormwater volume that reaches the Okatie River from this property.

**4. Project Status:**  
 The project is currently in the grant funding application phase. The proposed grant amount is \$381,200, and the grant application phase will be complete at the beginning of FY17. The project will move to the Data Collection & Analysis Phase immediately upon receiving final grant application approval.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 The May River and Surrounding Rivers and Watersheds  
**Guiding Principle**  
 1. Support initiatives, such as the May River Watershed Action Plan, to improve water quality of the May, Okatie/Colleton and New Rivers and their watersheds  
 2. Seek collaboration and partnerships that protect, and improve the May, Okatie/Colleton and New Rivers and their watersheds.



**3. Method for Estimating Costs:**  
 Cost estimates based on information from similar or related projects in this area. O&M costs include monthly electrical service for pumps, pump & irrigation system maintenance, landscape maintenance, & pump housing structure maintenance.

**5. Project Performance Measures:**  
 The reduction of fecal coliform levels at Station 18-08 is the primary measure of success for this SC DHEC 319 Grant.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY20201 Forecast	Total Project Forecast
Planning	-	-	-						-
Design	-	-	-	60,000	5,500				65,500
Construction	-	-	-		360,000	126,300			486,300
Other	-	-	-	40,000					40,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 365,500</b>	<b>\$ 126,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 591,800</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAx	TIF	Grants	Other	Description of Grants / Other	Total
\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 100,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations	Electrical Service			2,500	2,500	2,500	7,500
Maintenance	Pumps and Landscape			5,000	5,000	5,000	15,000
Additional FTEs							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 22,500</b>

**NOTE:**

Project Name	May River Preserve Stormwater Pond Development		
Project Manager	Sam Connor		
Project Start/End	FY 2017 – FY 2019	Project #	00034

**1. Project Description/Issue Statement:**

The May River Watershed Action Plan (MRWAP) was adopted in November 2011 as a guiding document for the restoration of shellfish harvesting within the headwaters of the May River. The MRWAP identifies this project as priority Project B, and is located in the Stoney Creek sub-basin. The project is expected to provide stormwater treatment within a nine acre pond, adjacent to the May River Preserve development. By installing a control structure, stormwater will pond behind an existing berm, thus allowing natural processes to remove pollutants and reduce the volume of stormwater runoff reaching the May River.

**4. Project Status:**

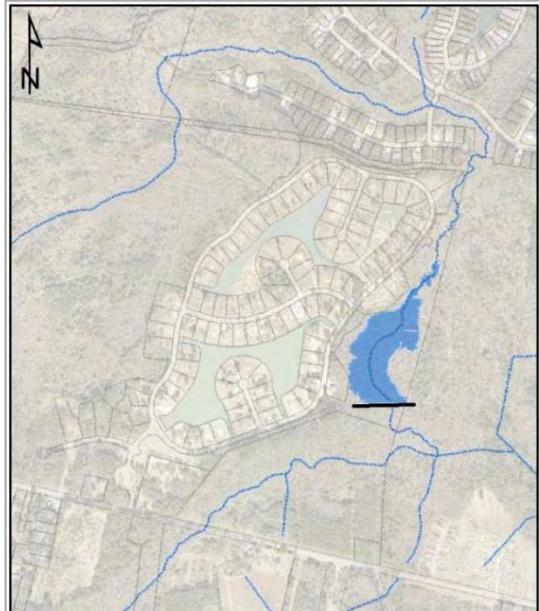
This project is currently in the grant funding application phase. The proposed grant amount is \$231,350 and the grant application phase will be complete at the beginning of FY17. The project will move to the Data Collection & Analysis Phase immediately upon receiving final grant application approval.

**2. Project Focus Area & Guiding Principle:**

**Strategic Plan Focus Area**  
The May River and Surrounding Rivers and Watersheds

**Guiding Principle**

1. Support initiatives, such as the May River Watershed Action Plan, to improve water quality of the May, Okatie/Colleton and New Rivers and their watersheds
2. Seek collaboration and partnerships that protect, and improve the May, Okatie/Colleton and New Rivers and their watersheds.
3. Celebrate the May River and its heritage, and importance to the community.



**3. Method for Estimating Costs:**

Cost estimates based on information from similar or related projects in this area. O&M costs include control structure operation and access maintenance.

**5. Project Performance Measures:**

The reduction of stormwater volume, decrease of runoff peak flows and reduction of fecal coliform levels at Station 19-19 is the primary measure of success for this project.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	-	-	10,000	8,600				18,600
Design	-	-	-		83,000				83,000
Construction	-	-	-			208,000			208,000
Other					1,425	1,425			2,850
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 93,025</b>	<b>\$ 209,425</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 312,450</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 10,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations	Control Structure Operation			1,000	1,000	1,000	3,000
Maintenance	Access Maintenance			250	250	250	750
Additional FTEs							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 3,750</b>

**NOTE:**

**Capital Improvements Program Fund Project Data Sheet**

Project Name	Buck Island - Simmonsville Neighborhood Sidewalks		
Project Manager	Jeff Wiggins		
Project Start/End	FY 2017 – FY 2019	Project #	00054

**1. Project Description/Issue Statement:**  
 This project provides funding for the design and construction of sidewalks and pathways along Buck Island and Simmonsville Road's from New Mustand South to May River Rd. The project will include both new sidewalks and extensions of existing sidewalks, with a focus on connectivity and pedestrian safety.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
**Guiding Principle**  
**Infrastructure #2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.

**3. Method for Estimating Costs:**  
 Construction cost estimates prepared using current unit price information from the latest information on construction bids and related data from prior projects. O&M costs include sidewalk and landscape maintenance.

**4. Project Status:**  
 The project is currently conceptual. Portions may not be constructed until the sanitary sewer for the community has been completed.



**5. Project Performance Measures:**  
 Performance measures for the project will include monitoring of pedestrian traffic along new sidewalks and citizen feedback.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	-	-	-					-
Design	-			75,000					75,000
Construction	-				350,000	325,000			675,000
Other	-								-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 350,000</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -		\$ 75,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations							-
Maintenance	Sidewalk & Landscape		1,500	2,500	2,500	2,500	9,000
Additional FTE's							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 9,000</b>

**NOTE:**

**Capital Improvements Program Fund Project Data Sheet**

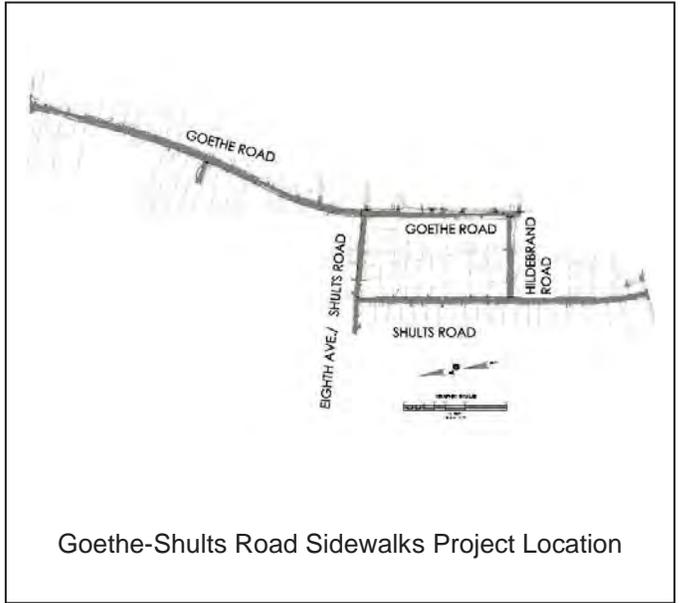
Project Name	Goethe-Shults Neighborhood Improvements Phase 2		
Project Manager	Jeff Wiggins		
Project Start/End	FY 2017 – FY 2019	Project #	00055

**1. Project Description/Issue Statement:**  
 This project provides funding for the concept, design and construction of Phase 2 sidewalks, pathways and lighting in the Goethe Road area including Goethe, Shults, Hildebrand Roads and portions of 8<sup>th</sup> and 9<sup>th</sup> Avenues. The project will include the creation of a neighborhood plan, new sidewalks and lighting, with a focus on connectivity and pedestrian safety.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
 Community Quality of Line  
**Guiding Principle**  
**Infrastructure #2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.  
**Community Quality #2:** Create an enhanced connection with neighborhoods throughout the Town through focused outreach and strategic utilization of various communication methods.

**3. Method for Estimating Costs:**  
 Construction cost estimates prepared using current unit price information from the latest information on construction bids and related data from prior projects. O&M costs include sidewalk and landscape maintenance.

**4. Project Status:**  
 The project is currently in the conceptual stage. Neighborhood plan to be completed by fall 2016. Grants to help fund the project will be applied for in the fall of 2016.



**5. Project Performance Measures:**  
 Performance measures for the project will include monitoring of pedestrian traffic along new sidewalks and citizen feedback.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	-	-	10,000					10,000
Design	-	-	-	60,000	5,000	5,000			70,000
Construction	-	-	-	-	450,000	150,000			600,000
Other	-	-	-	5,000	65,000				70,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 520,000</b>	<b>\$ 155,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -		\$ 75,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations	Lighting		25,000	50,000	50,000	50,000	175,000
Maintenance	Sidewalk & Landscape			2,500	2,500	2,500	7,500
Additional FTEs							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 52,500</b>	<b>\$ 52,500</b>	<b>\$ 52,500</b>	<b>\$ 182,500</b>

**NOTE:**

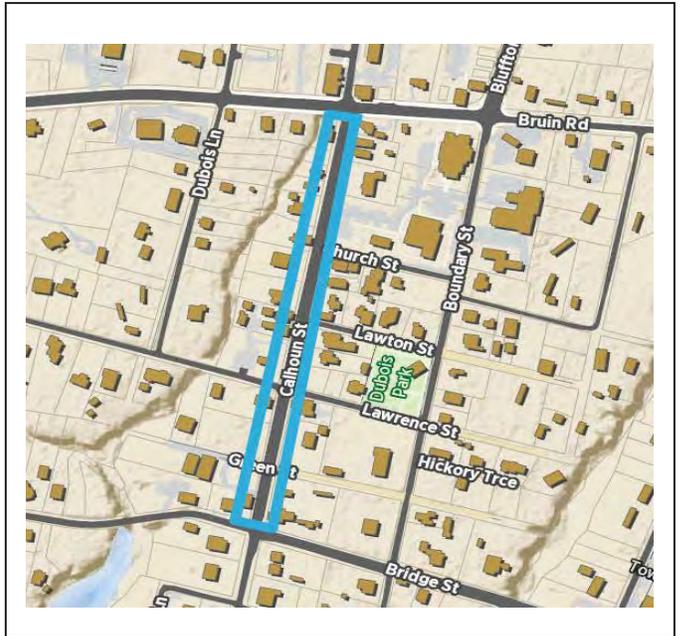
Project Name	Calhoun Street Streetscape		
Project Manager	John Hutchinson		
Project Start/End	FY 2014 – FY 2019	Project #	00042

**1. Project Description/Issue Statement:**  
 Bridge Street is a part of a mixed-use district with commercial, residential and institutional (both school & church) components. Identified needs include, but are not limited to, bollards, parking, congestion during peak hours, school routing, pedestrian access, emergency vehicle access, property access, connectivity, streetscape & landscape elements, and Stormwater issues.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
**Guiding Principle**  
**Infrastructure #2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.  
**Infrastructure #3:** Establish long-term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.

**3. Method for Estimating Costs:**  
 Construction cost estimates prepared using current unit price information from the latest information on construction bids and related data from prior projects. O&M costs include sidewalk and landscape maintenance.

**4. Project Status:**  
 Conceptual drawing and a Preliminary Opinion of Probable Construction Costs has been prepared by the design engineer.



**5. Project Performance Measures:**  
 The Comprehensive Plan envisions the provision of parking and promotion of connectivity, pedestrian access, and other matters related to the study work area.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	90,845	150,500							90,845
Design	-	113,100	60,000		130,000				190,000
Construction	-	3,600	15,000	30,000	1,135,000	602,000			1,782,000
Other	1,141	300	290						1,431
<b>Total</b>	<b>\$ 91,986</b>	<b>\$ 267,500</b>	<b>\$ 75,290</b>	<b>\$ 30,000</b>	<b>\$1,265,000</b>	<b>\$ 602,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,064,276</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
			\$ 30,000					\$ 30,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations	Street Lighting		20,000	20,000	20,000	20,000	80,000
Maintenance	Sidewalk & Landscape			5,000	6,250	6,250	17,500
Additional FTE's							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 25,000</b>	<b>\$ 26,250</b>	<b>\$ 26,250</b>	<b>\$ 97,500</b>

NOTE:

Project Name	Old Town Lighting, Signage, and Parking		
Project Manager	Pat Rooney		
Project Start/End	FY 2016 – FY 2021	Project #	00050

**1. Project Description/Issue Statement:**

Planning, design, and construction of street lighting, signage and Parking throughout Old Town.

**2. Project Focus Area & Guiding Principle:**

**Strategic Plan Focus Area**  
Community Quality of Life  
Infrastructure

**Guiding Principle**  
**Community Quality #3:** Enhance public safety improvements and innovative programs that ensure a safe community.  
**Community Quality #4:** Support initiatives and evaluate community policies, programs, gathering places, and events that promote healthy and quality lifestyles for our diverse citizenry.

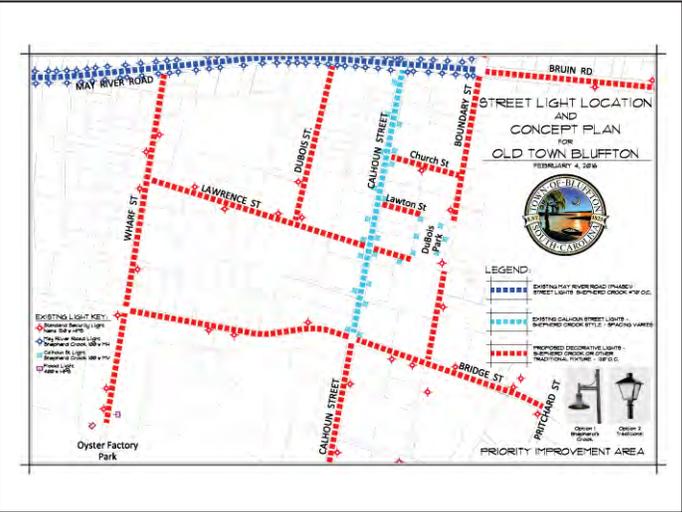
**Infrastructure #3:** Establish long-term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens.

**3. Method for Estimating Costs:**

Estimates were extrapolated from our actual costs of lighting on May River Road and are for lights within the immediate Old Town area. O&M costs include electrical services for lighting, signage maintenance and landscape maintenance.

**4. Project Status:**

Old Town lighting and signage has been determined to be a high priority. Therefore, most of the planning and construction is planned to be completed in FY 2017 and FY 2018. First phase of street lighting is proposed to be located south of May River Road as indicated on the map below.



**5. Project Performance Measures:**

Completion of this project will increase pedestrian safety and surveillance capabilities, resulting in decreased crime in Old Town.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	-							-
Design	-	-				2,500	2,500	2,500	7,500
Construction	-	15,000	15,000	200,000	890,000	10,000	10,000	10,000	1,135,000
Other	-	-							-
<b>Total</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 200,000</b>	<b>\$ 890,000</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 1,142,500</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ 200,000								\$ 200,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations	Electrical Service	54,468	68,250	68,250	68,250	68,250	327,468
Maintenance	Signs and Landscape	10,000	10,000	10,000	10,000	10,000	50,000
Additional FTE's							-
Other							-
<b>Total</b>		<b>\$ 64,468</b>	<b>\$ 78,250</b>	<b>\$ 78,250</b>	<b>\$ 78,250</b>	<b>\$ 78,250</b>	<b>\$ 377,468</b>

NOTE:

Project Name	Oyster Factory Park Improvements		
Project Manager	John Hutchinson		
Project Start/End	FY 2017 – FY 2021	Project #	00059

**1. Project Description/Issue Statement:**  
 Improvements to Oyster Factory Park (OFP) are based on a conceptual plan drawn by Witmer- Jones-Keefer. The next phase in this multi-year project includes the completion of the crabbing dock, bulkhead, tree house, additional parking areas and playground.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
**Guiding Principle**  
 Establish routine and industry best practice maintenance guidelines to monitor the efficiency and operability of current below and above grade infrastructure and facilities.  
 Chapter 7 of the Town of Bluffton's Comprehensive Plan proposed improvements to OFP including, but not limited to, the provision of improved parking and related activities. Chapter 4 of the Old Town Master Plan envisions the enhancement of connections to the May River, with a special call-out to OFP as well as to preserve the Garvin House.

**3. Method for Estimating Costs:**  
 Preliminary costs are based on an estimate created by Ward Edwards in collaboration with Witmer Jones and Keefer. This estimate was used for the 1% Beaufort County Sales Tax presentation.

**4. Project Status:**  
 The project is in the conceptual stage. The master plan for the balance of the Oyster factory Park has been completed and approved by the Town Council.



**5. Project Performance Measures**  
 Completion of the future improvements will allow much improved access to the May River, and the total revitalization of the park.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	-	-	10,000					10,000
Design					75,000				75,000
Construction						1,000,000	1,000,000	1,000,000	3,000,000
Other						200,000	200,000	200,000	600,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 75,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 3,685,000</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ 10,000								\$ 10,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations				3,000	5,000	7,000	15,000
Maintenance				20,000	30,000	40,000	90,000
Additional FTEs							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,000</b>	<b>\$ 35,000</b>	<b>\$ 47,000</b>	<b>\$ 105,000</b>

**NOTE:**

Project Name	Land Acquisition		
Project Manager	Marc Orlando		
Project Start/End	FY 2009 – FY 2021	Project #	00020

**1. Project Description/Issue Statement:**

Acquisition of land for municipal purposes as directed by Town Council.

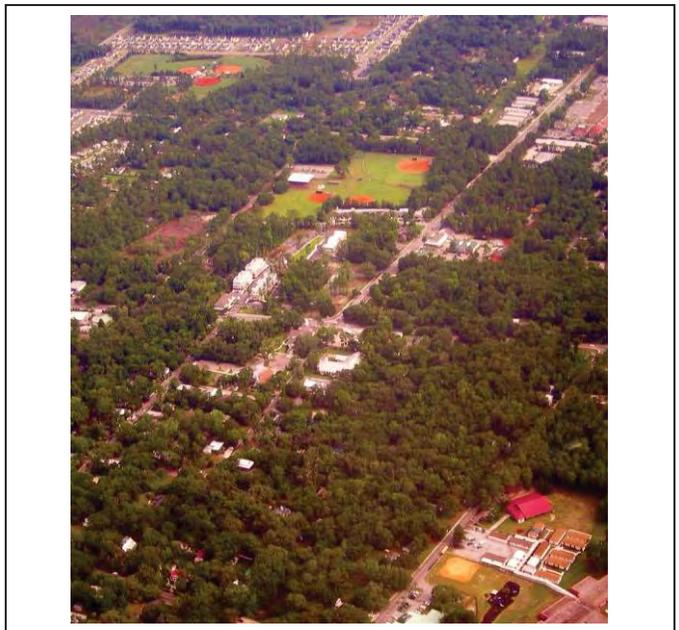
**4. Project Status:**

Currently no parcels under consideration.

**2. Project Focus Area & Guiding Principle:**

**Strategic Plan Focus Area**  
 Infrastructure  
 Economic Growth

**Guiding Principle**  
**Infrastructure #2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.  
**Infrastructure #3:** Establish long-term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.  
**Economic Growth #3:** Focus on strategic economic development pursuits that will increase local jobs, generate additional revenue and create demand for supporting businesses.



**3. Method for Estimating Costs:**

Current year land acquisition values estimated via public records searches, listing prices and related data. O&M costs are shown as zero because the project is only in the planning phase at present.

**5. Project Performance Measures:**

A parcel is purchased which aligns with the Guiding Principles and adds significantly to the cultural and operational environment base of the Town.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	-							-
Design	-	-							-
Construction	-	-							-
Other	1,304,783	1,000,000	162,000	1,000,000	1,000,000	1,000,000	500,000	500,000	5,466,783
<b>Total</b>	<b>\$1,304,783</b>	<b>\$1,000,000</b>	<b>\$ 162,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 5,466,783</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000	TBD	\$1,000,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations							-
Maintenance							-
Additional FTE's							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>				

**NOTE:**

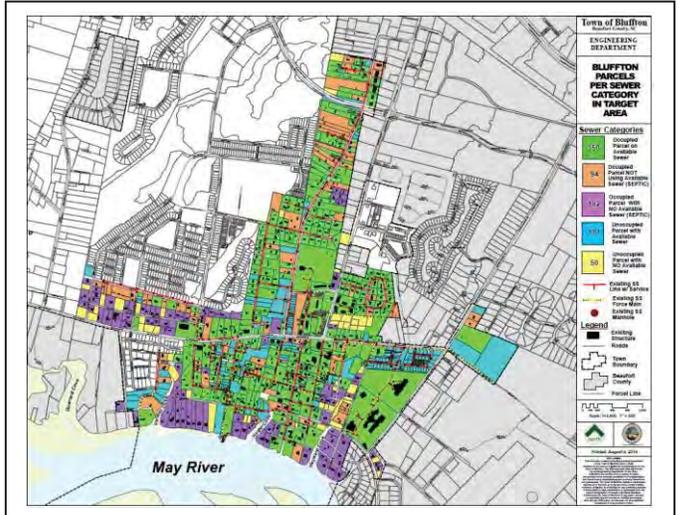
Project Name	Sewer Connection Program		
Project Manager	Jeff Wiggins		
Project Start/End	FY 2017 – FY 2021	Project #	00061

**1. Project Description/Issue Statement:**  
 Connecting homes within 300' of sanitary sewer lines. The May River Watershed Action Plan envisioned the provision of sewer service to replace septic tanks within the watershed as a key activity.

**2. Project Focus Area & Guiding Principle:**  
**Strategic Plan Focus Area**  
 Infrastructure  
 May River and Surrounding Rivers and Watersheds  
**Guiding Principle**  
**Infrastructure #3:** Establish long term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.  
**May River #1:** Support initiatives, such as the May River Watershed Action Plan, to improve water quality of the May, Okatie/Colleton and New Rivers and their watersheds.  
**May River #2:** Seek collaboration and partnerships that protect and improve the May, Okatie/Colleton and New Rivers and their watershed.

**3. Method for Estimating Costs:**  
 Construction cost estimates prepared using current unit price information from the latest information received for nearby sewer projects and quantities based on the preliminary design prepared by Engineer.

**4. Project Status:**  
 The project is in the conceptual phase and will involve coordination with Beaufort Jasper Water Sewer Authority (BJWSA). As sanitary sewer is extended throughout the Town's jurisdiction, additional connections will follow. **Program and policy adoption needed.**



**5. Project Performance Measures:**  
 This project will extend and/or connect ~200 homes in Old Town to the BJWSA sewer system and remove septic systems from the watershed.

Total Project Cost									
	Prior Years' Expended	FY2016 Budget	FY2016 Expenditure Estimate	FY2017 Budget	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Project Forecast
Planning	-	-	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-	-	-
Construction	-	-	-	200,000	300,000	500,000	500,000	500,000	2,000,000
Other	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 300,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 2,000,000</b>

FY 2017 Funding Source Budget								
HTAX	SWU	MIDF	ATAX	TIF	Grants	Other	Description of Grants / Other	Total
	\$ 200,000							\$ 200,000

Operations & Maintenance (O&M)							
	Description	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast	Total Forecast
Operations							-
Maintenance							-
Additional FTEs							-
Other							-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>				

**NOTE: Town O&M is expected to be zero. BJWSA takes over operations & maintenance upon system acceptance.**

# Capital

## Capital Improvements Program (CIP) 5-Year Plan

The Engineering staff prepares a CIP package for the Town’s Planning Commission utilizing a forecast of project proposals with primary emphasis on the upcoming fiscal year. This CIP package includes some projects previously recommended by the Planning Commission and others which may have been newly suggested by local community stakeholders, residents, Council members or Town management. The Planning Commission reviews the CIP package and makes recommendations regarding prioritization to staff. These recommendations and priorities are reviewed by the Town Manager, vetted by Finance, and reflected in the proposed CIP as presented to Council. The budget is adopted for the upcoming fiscal year only with the 5-Year CIP Plan serving as a planning tool for future funding requirements.

Despite limited financial resources, Council and Staff are working diligently to continue infrastructure and maintenance investments to support the Town’s vision, goals, and objectives to improve our overall quality of life.

Projects	Five Year Forecast					5-Year Forecast
	Adopted FY 2017 Budget	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	
Buck Island - Simmonsville Sewer Phase 4	685,800					685,800
Buck Island - Simmonsville Sewer Phase 5	970,000					970,000
Jason - Able Neighborhood Sewer	874,000					874,000
Community Safety Cameras Phase 2	74,000					74,000
Goethe - Shults Neighborhood Improvements Phase 1	370,000					370,000
Hampton Parkway Striping	62,000					62,000
May River Road Streetscape Final Phase	2,178,300					2,178,300
Buckwalter Place Multi-County Commerce Park Improvements	1,900,000					1,900,000
Dog Park	54,000					54,000
Oyster Factory Park - Garvin House Rehabilitation	202,000					202,000
Don Ryan Center for Innovation Upfit	140,000					140,000
Neighborhood Stabilization Program Income Proceeds	77,615					77,615
Stoney Creek Wetlands Restoration	100,000	500,000				600,000
Dr. Mellichamp Drive Streetscape	582,400	441,000				1,023,400
Town Facility Improvements	22,000	238,000				260,000
Town Hall Renovation	2,500,000	500,000				3,000,000
Buckwalter School Campus Pond Retrofit	100,000	365,500	126,300			591,800
May River Preserve Stormwater Pond Development	10,000	93,025	209,425			312,450
Buck Island - Simmonsville Neighborhood Sidewalks	75,000	350,000	325,000			750,000
Goethe - Shults Neighborhood Improvements Phase 2	75,000	520,000	155,000			750,000
Calhoun Street Streetscape	30,000	1,265,000	602,000			1,897,000
Old Town Lighting, Signage, and Parking	200,000	890,000	12,500	12,500	12,500	1,127,500
Oyster Factory Park Improvements	10,000	75,000	1,200,000	1,200,000	1,200,000	3,685,000
Land Acquisition	1,000,000	1,000,000	1,000,000	500,000	500,000	4,000,000
Sewer Connection Program	200,000	300,000	500,000	500,000	500,000	2,000,000
Hampton Lake Ditch Retrofit		250,000	500,000			750,000
Bluffton Road Streetscape Enhancements		50,000	200,000			250,000
Bridge Street Sidewalks and Striping		270,000	198,000			468,000
Calhoun Street Dock Improvements		375,000	375,000			750,000
Buck Island - Simmonsville Neighborhood Lighting		110,000	145,000	45,000		300,000
Lake Point Drive Region Outfall Retrofits		20,000	100,000	500,000	20,000	640,000
Hampton Hall Ditch Retrofit / Wetland Restoration		10,000	80,000	200,000	10,000	300,000
Cove Pedestrian Bridges (Skids) Planning			50,000			50,000
Bluffton Village Pond Expansion			150,000	1,000,000	100,000	1,250,000
Hampton Lake Outfall Retrofit			60,000	550,000	40,000	650,000
Rose Dhu Creek Sub-Basin Pond			45,000	750,000	20,000	815,000
Bluffton Park Pond Retrofit and Expansion				200,000	1,500,000	1,700,000
Gascoigne Bluff Pond Retrofit and Expansion				150,000	2,000,000	2,150,000
Vista View and Cahill Market Area Pond Expansion				200,000	3,000,000	3,200,000
<b>Grand Total</b>	<b>\$12,492,115</b>	<b>\$ 7,622,525</b>	<b>\$ 6,033,225</b>	<b>\$ 5,807,500</b>	<b>\$ 8,902,500</b>	<b>\$40,857,865</b>

# CAPITAL

## Five Year Capital Plan – All Funds

Projects	Five Year Forecast					Total
	FY 2017 Budget	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	
<b>General Fund</b>						
Police Department						
Vehicles	240,600	350,000	350,000	350,000	350,000	1,640,600
Equipment	54,500	-	-	-	-	54,500
Building Safety						
Vehicles	-	20,000	-	-	-	20,000
Public Works						
Vehicles	27,000					27,000
Equipment	32,000					32,000
Information Technology						
Vehicles	25,000					25,000
Integrated Public Software and Equipment	116,100	50,000	50,000	50,000	50,000	316,100
<b>Total General Fund</b>	<b>495,200</b>	<b>420,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>2,115,200</b>
<b>Capital Improvements Program (CIP) Fund</b>						
Buck Island - Simmonsville Sewer Phase 4	685,800					685,800
Buck Island - Simmonsville Sewer Phase 5	970,000					970,000
Jason - Able Neighborhood Sewer	874,000					874,000
Community Safety Cameras Phase 2	74,000					74,000
Goethe - Shults Neighborhood Improvements Phase 1	370,000					370,000
Hampton Parkway Striping	62,000					62,000
May River Road Streetscape Final Phase	2,178,300					2,178,300
Buckwalter Place Multi-County Commerce Park Improvements	1,900,000					1,900,000
Dog Park	54,000					54,000
Oyster Factory Park - Garvin House Rehabilitation	202,000					202,000
Don Ryan Center for Innovation Upfit	140,000					140,000
Neighborhood Stabilization Program Income Proceeds	77,615					77,615
Stoney Creek Wetlands Restoration	100,000	500,000				600,000
Dr. Mellichamp Drive Streetscape	582,400	441,000				1,023,400
Town Facility Improvements	22,000	238,000				260,000
Town Hall Renovation	2,500,000	500,000				3,000,000
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Goethe - Shults Neighborhood Improvements Phase 2	75,000	520,000	155,000			750,000
Calhoun Street Streetscape	30,000	1,265,000	602,000			1,897,000
Old Town Lighting, Signage, and Parking	200,000	890,000	12,500	12,500	12,500	1,127,500
Oyster Factory Park Improvements	10,000	75,000	1,200,000	1,200,000	1,200,000	3,685,000
Land Acquisition	1,000,000	1,000,000	1,000,000	500,000	500,000	4,000,000
Sewer Connection Program	200,000	300,000	500,000	500,000	500,000	2,000,000
Hampton Lake Ditch Retrofit		250,000	500,000			750,000
Bluffton Road Streetscape Enhancements		50,000	200,000			250,000
Bridge Street Sidewalks and Striping		270,000	198,000			468,000
Calhoun Street Dock Improvements		375,000	375,000			750,000
Buck Island - Simmonsville Neighborhood Lighting		110,000	145,000	45,000		300,000
Lake Point Drive Region Outfall Retrofits		20,000	100,000	500,000	20,000	640,000
Hampton Hall Ditch Retrofit / Wetland Restoration		10,000	80,000	200,000	10,000	300,000
Cove Pedestrian Bridges (Skids) Planning			50,000			50,000
Bluffton Village Pond Expansion			150,000	1,000,000	100,000	1,250,000
Hampton Lake Outfall Retrofit			60,000	550,000	40,000	650,000
Rose Dhu Creek Sub-Basin Pond			45,000	750,000	20,000	815,000
Bluffton Park Pond Retrofit and Expansion				200,000	1,500,000	1,700,000
Gascoigne Bluff Pond Retrofit and Expansion				150,000	2,000,000	2,150,000
Vista View and Cahill Market Area Pond Expansion				200,000	3,000,000	3,200,000
<b>Total CIP Fund</b>	<b>12,492,115</b>	<b>7,622,525</b>	<b>6,033,225</b>	<b>5,807,500</b>	<b>8,902,500</b>	<b>40,857,865</b>

# Debt Service

## Debt Service Fund

The Town's Debt Service Fund is used to account for the accumulation of resources and payment of general long-term debt principal and interest.

The Town issues bonds to support the growing Capital needs of the Town.

As of June 30, 2014, the Town's total principal bond debt service outstanding was \$16,870,000 which consisted of \$6,300,000 in General Obligation Bonds and \$10,570,000 in Revenue Bonds.

**First Bond Rating for the Town**  
Toward the end of June 2010, the Town received its initial bond rating in relation to the \$6.5 million 2010 Build America Bond issues for construction of the Law Enforcement Center. Moody's issued a rating of Aa2 and Standard & Poors' rating was AA-. Standard & Poors upgraded the Town's rating two notches to AA+ in June of 2014.

### Bond Ratings

Moody's	Standard & Poors
Aaa	AAA
Aa1	AA+
<b>Aa2</b>	AA
Aa3	AA-
A1	A+
A2	A
A3	A-
Baa1	BBB+
Baa2	BBB
Baa3	BBB-
Ba1	BB+
Ba2	BB
Ba3	BB-
B1	B+
B2	B
B3	B-
Caa1	CCC+
Caa2	CCC
Caa3	CCC-
Ca	
C	

## Revenue Bonds

In December of 2005 and February of 2006, the Town issued \$10,000,000 and \$4,000,000 in Tax Increment Finance (TIF) Bonds, respectively, for the purpose of financing Redevelopment Project Costs including roadway and streetscape improvements including lighting and pathways; stormwater quality initiatives including sanitary sewer; parks and land acquisition for open space and development rights; municipal facilities; Old Town Master Plan implementation; professional services including but not limited to planning studies, surveys, engineering, economic recruitment, environmental surveys, architectural, legal, financial and marketing; and financing costs including but not limited to debt service reserve, construction interest, and bond issuance costs. The principal and interest on the bonds is payable from tax revenues received by the Town for the parcels in the defined Redevelopment Project Area.

Although the initial interest rate was favorable, 3.89% and 3.93% respectively, these bond issues were refunded at a market rate of 3.21% in November of 2010. This transaction provided a Net Present Value (NPV) savings of approximately \$424,000.

# Debt Service

## Revenue Bonds (continued)

On December 1, 2014 the Town issued \$8,923,000 of tax increment financing bonds for a current refunding of the \$9,230,000 of the outstanding principal of the tax increment financing bonds refunded by the Town in 2010. In order to be eligible for a Bank Qualified bond (debt issuing of less than \$10 million in a calendar year) and to receive a better rate, the remaining principal on the bond had to be reduced with an additional pay down of \$307,000. The refunding was undertaken to take advantage of the lower interest rates available in the tax exempt bond market. BB&T agreed to a negotiated interest rate of 2.58% and to decrease the refunding penalty to .25%. This provided the Town with a Net Present Value (NPV) cash flow savings of \$637,428 through the remaining life of the bond.

## Interest

Interest is payable semi-annually on the first of June and December. Principal is payable annually with payment due December 1. Debt Service payments for FY 2017 follow:

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2017		
			Principal	Interest	Total P & I
Series 2014 TIF	TIF District Property Taxes	\$8,212,365	\$729,209	\$202,472	\$931,681

## General Obligation Bonds

In July of 2010, the Town issued \$6,500,000 in General Obligation Bonds for the primary purpose of funding the Law Enforcement Center. The bonds were structured as a 25-year general obligation debt issued as taxable Build American Bonds (BABs) at a net interest rate of 3.57%, potentially saving the Town over \$534,000 compared to the lowest tax-exempt bid.

This bond issue resulted in a tax levy of 2.3 mills to the Debt Service Fund for FY 2011. However, the General Fund tax levy was reduced accordingly to avoid a tax increase to the taxpayers. However, with the first principal due in FY 2014, the millage rate was increased 1.75 mills to provide adequate funding for the annual debt service payments associated with this issue. The total millage rate including reassessment roll forward is currently 4.35 mills.

Interest is payable semi-annually on the first of March and September. Principal is payable annually on the first of March. Debt Service payments for FY 2017 follow:

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2017		
			Principal	Interest	Total P & I
Series 2010 BABs	Property Tax	\$5,875,000	\$225,000	\$315,613	\$540,613

The Town receives a 35% Federal Interest Rebate from the IRS on the interest payments for the above issue which totals \$110,464 for FY 2017; however, due to sequestrations cuts (8.7%) the total anticipated for FY 2017 is \$102,400.

# Debt Service

## Debt Service Fund

<b>Outstanding Bonds</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
<b>General Obligation Bonds</b>					
Beginning Balance	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000	\$ 6,300,000	\$ 6,090,000
Debt issued during the year					
Principal repaid during the year			(200,000)	(210,000)	(215,000)
Ending Balance	<u>\$ 6,500,000</u>	<u>\$ 6,500,000</u>	<u>\$ 6,300,000</u>	<u>\$ 6,090,000</u>	<u>\$ 5,875,000</u>
<b>TIF Revenue Bonds</b>					
Beginning Balance	\$ 11,870,000	\$ 11,240,000	\$ 10,590,000	\$ 9,920,000	\$ 8,923,000
Debt issued during the year				8,923,000	
Principal repaid during the year	(630,000)	(650,000)	(670,000)	(9,920,000)	(710,635)
Ending Balance	<u>\$ 11,240,000</u>	<u>\$ 10,590,000</u>	<u>\$ 9,920,000</u>	<u>\$ 8,923,000</u>	<u>\$ 8,212,365</u>
<b>Total Outstanding Bonds</b>	<b>\$ 17,740,000</b>	<b>\$ 17,090,000</b>	<b>\$ 16,220,000</b>	<b>\$ 15,013,000</b>	<b>\$ 14,087,365</b>
<b>Outstanding Bonds per Capita</b>	<b>\$ 1,376</b>	<b>\$ 1,326</b>	<b>\$ 1,258</b>	<b>\$ 1,164</b>	<b>\$ 1,093</b>

### Legal Debt Margin

The Town's general obligation debt is limited by state law to 8% of the total assessed value of all taxable real and personal property within the Town limits. State statute authorizes the Town to exceed the legal debt margin only if the additional debt is approved by the citizens.

Estimated Assessed Value for FY 2017	\$ 165,873,734
8% Debt Limit	13,269,899
Total Amount of Debt Applicable to Debt Limit	<u>5,875,000</u>
Legal Debt Margin (without a referendum)	<u>\$ 7,394,899</u>

Total net debt applicable to the limit as a percentage of debt limit 56%

# Debt Service

## Debt Service Fund

	FY 2016 Revised Budget	FY 2017 Adopted Budget	Budget \$ Change	Budget % Change
<b>Revenues</b>				
<b>Property Taxes</b>				
Property Taxes - Tax Increment Financing (TIF) District	\$ 1,195,500	\$ 1,576,000	\$ 380,500	31.83%
Real and Personal Property Taxes - GO BABs	495,500	409,000	(86,500)	-17.46%
Total Property Taxes	<u>1,691,000</u>	<u>1,985,000</u>	<u>294,000</u>	<u>17.39%</u>
<b>Licenses &amp; Permits</b>				
Municipal Improvement District (MID) Fees	152,175	170,025	17,850	11.73%
Total Licenses & Permits	<u>152,175</u>	<u>170,025</u>	<u>17,850</u>	<u>11.73%</u>
<b>Intergovernmental Revenue</b>				
Series 2010 BABs Federal Interest Rebate	103,195	102,400	(795)	-0.77%
Total Intergovernmental Revenue	<u>103,195</u>	<u>102,400</u>	<u>(795)</u>	<u>-0.77%</u>
<b>Other Revenues</b>				
Investment Income	225	200	(25)	-11.11%
Total Other Revenue	<u>225</u>	<u>200</u>	<u>(25)</u>	<u>-11.11%</u>
<b>Total Revenues</b>	<u>\$ 1,946,595</u>	<u>\$ 2,257,625</u>	<u>\$ 311,030</u>	<u>15.98%</u>
<b>Expenditures and Other Financing Uses</b>				
Series 2010 TIF Bonds Debt Payments	\$ 932,042	\$ 931,682	\$ (360)	-0.04%
Other Charges	500	50	(450)	-90.00%
Series 2010 GO BABs Debt Payments - Law Enforcement Center	537,495	540,615	3,120	0.58%
Transfers to CIP	150,000	964,450	814,450	542.97%
Fund Balance Reserve	326,558	-	(326,558)	-100.00%
<b>Total Expenditures and Other Financing Uses</b>	<u>\$ 1,946,595</u>	<u>\$ 2,436,797</u>	<u>\$ 490,202</u>	<u>25.18%</u>

The Debt Service Fund budget is \$2,436,797 and is increasing \$490,202 or 25.18% compared to prior year. This is primarily due to interest on the Series 2014 TIF bond being less than prior year.

When the first principal payment was due in FY 2014 for the Series 2010 General Obligation Build America Bonds, the millage rate increased 1.75 mills to provide adequate funding for the annual debt service payments associated with this issue. A roll forward millage of 0.3 mills in FY 2014 brought the total Debt Service Fund millage to 4.35.

Tax Increment Finance District (TIF) property tax revenues account for municipal taxes on real property including residential and commercial on the incremental growth of the district. Fifty percent (50%) of the taxes on the incremental growth are used for debt service with the remaining 50% supporting the General Fund. Only a slight increase of 4% is projected for FY 2016 due to the continued growth within the district.

A total of \$326,558 is budgeted in expenditures as an increase to the Fund Balance Reserve for the Series 2014 TIF Bonds and GO BABs. The majority of which is savings from the refinance of the TIF Bond.

# Debt Service

## General Fund Debt

The Town's General Fund is utilized to provide funding for debt service associated with lease-purchase agreements for Town vehicles and equipment and other miscellaneous capital assets.

Date of Debt	Description of Debt	Debt Outstanding	Fiscal Year 2017		
			Principal	Interest	Total P & I
2/15/2013	Capital Lease	\$51,010	\$51,010	\$689	\$51,699
3/27/2014	Capital Lease	\$147,250	\$73,182	\$1,782	\$74,964
9/9/2014	Capital Lease	\$137,348	\$44,045	\$5,350	\$49,395
10/31/2014	Capital Lease	\$448,264	\$109,379	\$7,262	\$116,641
9/30/2015	Capital Lease	\$521,000	\$100,858	\$8,492	\$109,350
<b>Total</b>	<b>Capital Lease</b>	<b>\$1,304,872</b>	<b>\$378,474</b>	<b>\$23,575</b>	<b>\$402,049</b>

On February 15, 2013, the Town entered into a lease agreement with Branch Banking and Trust Company for the purchase of seven (7) 2013 Ford SUV police interceptors. With a loan of \$200,000, the lease bears an interest rate of 1.350% and is payable in annual installments of principal and interest of \$51,699 through February of 2017. Annual payments are due February 15th.

On March 27, 2014, the Town entered into a lease agreement with Branch Banking and Trust Company for the purchase of seven (7) 2014 Ford SUV police interceptors and specialized mowing equipment for Public Works. With a loan of \$291,000, the lease bears an interest rate of 1.210% and is payable in annual installments of principal and interest of \$74,964 through March of 2018. Annual payments are due March 21<sup>st</sup>.

On September 9, 2014, the Town entered into a lease agreement with Government Capital Corporation for the purchase of a Records Management System for the Town of Bluffton portion of the Beaufort County central dispatching program. With a loan of \$226,136, the lease bears an interest rate of 3.895% and is payable in annual installments of principal and interest of \$49,395 through September of 2018. Annual payments are due September 18<sup>th</sup>.

On October 31, 2014, the Town entered into a lease agreement with Branch Banking and Trust Company for the purchase of twelve (12) 2015 Ford SUV police interceptors. With a loan of \$555,900, the lease bears an interest rate of 1.620% and is payable in annual installments of principal and interest of \$116,641 through October of 2019. Annual payments are due October 31<sup>st</sup>.

On September 30, 2015, the Town entered into a lease agreement with Branch Banking and Trust Company for the purchase of five (5) 2016 Ford police interceptors, three (3) Ford trucks, two (2) Chevrolet Tahoes and one (1) tractor with mower. With a loan of \$521,000, the lease bears an interest rate of 1.630% and is payable in annual installments of principal and interest of \$109,350 through September of 2020. Annual payments are due September 30<sup>th</sup>.

# Debt Service

## Consolidated Debt

### Total Outstanding Debt beginning Fiscal Year 2017

General Obligation Bonds	Revenue Bonds	Capital Leases	Total	Per Capita
\$5,875,000	\$8,212,365	\$1,304,872	\$15,392,237	\$1,194

### Consolidated Schedule of Payments by Fund

Fiscal Year	Debt Service Fund						General Fund			Total All
	GO Bonds, Series 2010 BABs			TIF Revenue Bonds, Series 2014			Capital Leases			
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2017	\$ 225,000	\$ 315,613	\$ 540,613	\$ 729,209	\$ 202,472	\$ 931,681	\$ 378,475	\$ 23,574	\$ 402,049	\$ 1,874,343
2018	\$ 235,000	\$ 307,625	\$ 542,625	\$ 748,268	\$ 183,413	\$ 931,681	\$ 333,481	\$ 16,869	\$ 350,350	\$ 1,824,656
2019	\$ 240,000	\$ 298,695	\$ 538,695	\$ 767,826	\$ 163,855	\$ 931,681	\$ 264,668	\$ 10,719	\$ 275,386	\$ 1,745,762
2020	\$ 245,000	\$ 288,615	\$ 533,615	\$ 787,895	\$ 143,786	\$ 931,681	\$ 220,653	\$ 5,339	\$ 225,992	\$ 1,691,288
2021	\$ 255,000	\$ 277,835	\$ 532,835	\$ 808,488	\$ 123,193	\$ 931,681	\$ 107,596	\$ 1,754	\$ 109,350	\$ 1,573,866
2022	\$ 265,000	\$ 265,850	\$ 530,850	\$ 829,620	\$ 102,061	\$ 931,681	\$ -	\$ -	\$ -	\$ 1,462,531
2023	\$ 270,000	\$ 253,395	\$ 523,395	\$ 851,304	\$ 80,378	\$ 931,682	\$ -	\$ -	\$ -	\$ 1,455,077
2024	\$ 280,000	\$ 239,895	\$ 519,895	\$ 873,554	\$ 58,127	\$ 931,681	\$ -	\$ -	\$ -	\$ 1,451,576
2025	\$ 290,000	\$ 225,895	\$ 515,895	\$ 896,386	\$ 35,295	\$ 931,681	\$ -	\$ -	\$ -	\$ 1,447,576
2026	\$ 300,000	\$ 210,525	\$ 510,525	\$ 919,815	\$ 11,866	\$ 931,681	\$ -	\$ -	\$ -	\$ 1,442,206
2027	\$ 310,000	\$ 194,625	\$ 504,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 504,625
2028	\$ 320,000	\$ 176,800	\$ 496,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 496,800
2029	\$ 335,000	\$ 158,400	\$ 493,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493,400
2030	\$ 350,000	\$ 138,300	\$ 488,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488,300
2031	\$ 360,000	\$ 117,300	\$ 477,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477,300
2032	\$ 375,000	\$ 95,700	\$ 470,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,700
2033	\$ 390,000	\$ 73,200	\$ 463,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 463,200
2034	\$ 405,000	\$ 49,800	\$ 454,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 454,800
2035	\$ 425,000	\$ 25,500	\$ 450,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,500
<b>Total</b>	<b>\$ 5,875,000</b>	<b>\$ 3,713,568</b>	<b>\$ 9,588,568</b>	<b>\$ 8,212,365</b>	<b>\$ 1,104,445</b>	<b>\$ 9,316,810</b>	<b>\$ 1,304,873</b>	<b>\$ 58,254</b>	<b>\$ 1,363,127</b>	<b>\$ 20,268,505</b>

## Long-Term Financial Planning

The Town incorporates a long-term financial perspective in its annual budget process. Five-year planning forecasts for the General Fund, Stormwater Fund, Capital Improvements Program Fund, and Debt Service Fund are included on the following pages 140-143.

The review of extended forecasting assists the Town in adjusting priorities, assessing the impacts of current decisions on future budgets, determining availability of pay-as-you-go financing, applying for grants, and exploring long-term financing options for balancing budgets.

Revenue forecasts are prepared by the Finance Department for the five-year period using historical data, current budget projections, economic conditions, and development projections. The most recent census figures from 2010 show a population growth of 911.2% for the Town of Bluffton. The 2010 Census shows the Town's population at 12,893 compared to 1,275 in the 2000 Census. Within these census periods, the Town expanded from 1 square mile to 54 square miles. Even with some recent signs of economic growth, a conservative approach has been used for revenue projections. A relatively flat projection of property tax revenue is shown in FY 2015 due to the 2014 reassessment and the number of appeals. Additionally, no increases to the Town's schedule of fees and fines are projected in these five-year forecasts.

Expenditure forecasts include historical trends, any new programs anticipated, recommended capital projects, and any associated operations and maintenance costs required for the capital projects. Town Council adopts the first year of the five-year plan. In accordance with South Carolina state law, the FY 2016 Adopted Budget is a balanced budget providing sufficient revenues and other financing sources to offset expenditures.

The General Fund and Stormwater Fund's forecasted expenditures are projected for the various departments with incremental operating increases. The projections also include the addition of vehicles per the Town's fleet replacement schedule and any increases for operations and maintenance costs that may be required with completion of capital projects. All departments also made additional staffing recommendations based on growth needs and service level standards. For example, the Police Department is recommending additional officers spread over the next few years to meet the Federal Bureau of Investigation Criminal Justice Information Services Division's latest recommendations for number of officers per 1,000 inhabitants in the southern region of the United States of 2.5 officers per 1,000.

The Capital Improvements Program Fund and the Stormwater Fund's capital project projections are part of a formal review by the Town's Planning Commission for annual recommendations of priority to Town Council. The Town has received approximately \$3.5 million in state and federal grants since FY 2011 to assist with the completion of several capital projects. Grants are diligently being pursued to assist with funding shortfalls for future capital projects but are not shown as a funding source until award.

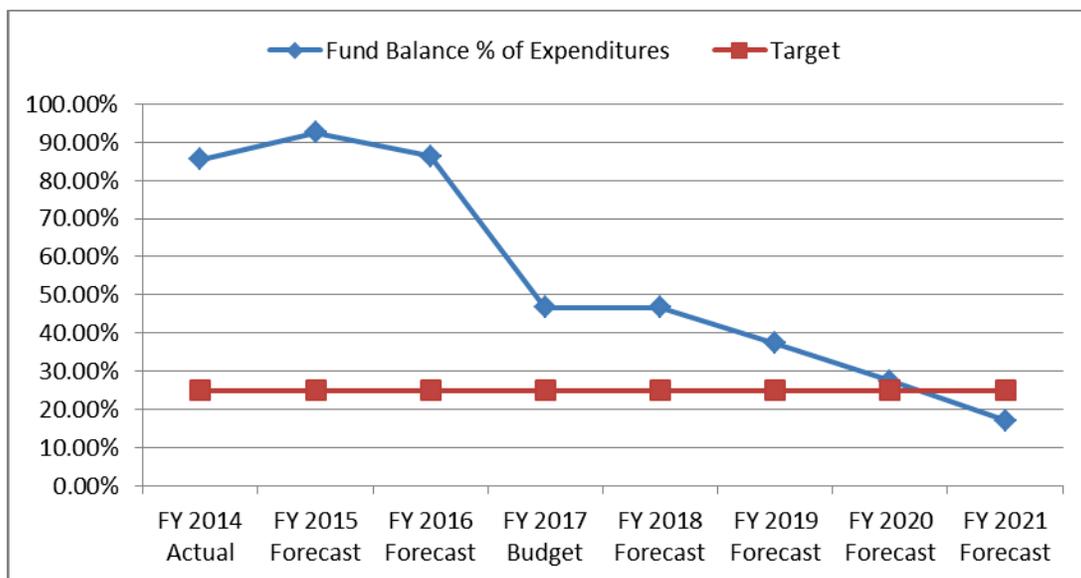
The Debt Service Fund provides funding for the debt service requirements for the Tax Increment Financing Bonds refinanced in FY 2011 and the General Obligation Build America Bonds issued in FY 2011 to build the Town's Law Enforcement Center. The Town is not forecasting any future bond issuances at this time.

# Long-Term Financial Planning

## General Fund Reserves and Historical Data

The Town of Bluffton strives to maintain a committed General Fund balance equal to 15% of the budgeted General Fund expenditures as the Emergency Recovery Fund. After this fund balance is achieved, an unassigned fund balance goal for the fiscal year should be 10% of the budgeted operating General Fund expenditures. This 25% goal amounts to \$3,534,832 for FY 2016. The estimated fund balance for the year ending June 30, 2016, is \$10,048,104 which represents approximately 61% of the FY 2015 General Fund Budget.

As the Town moves forward in planning to meet objectives identified during its annual Strategic Planning Retreat, the financial condition of the Town remains sound. However, comparing a conservative revenue forecast for the General Fund due to uncertainties related to the current economic and financial crisis and an expenditure forecast that fully enables the Town to meet Strategic Planning initiatives for the future, staff will need to carefully consider alternative revenues sources in addition to exploring opportunities for meeting strategic initiatives with only incremental increases in operating expenditures.



# Long-Term Financial Planning

## Extended Forecasts – Five Year Analysis

### General Fund

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	Actual	Actual	Estimate	Budget	Estimate	Estimate	Estimate	Estimate
<b>Revenues and Sources</b>								
Property Taxes	\$ 4,100,473	\$ 4,471,223	\$ 4,710,500	\$ 4,777,000	\$ 5,015,850	\$ 5,266,640	\$ 5,424,640	\$ 5,587,380
Licenses & Permits	6,053,330	7,181,261	7,087,182	7,474,410	7,623,900	7,776,380	7,854,140	7,932,680
Intergovernmental Revenue	516,241	592,234	755,376	820,850	887,270	946,140	955,600	965,160
Service Revenues	587,490	729,523	743,800	927,500	936,780	946,150	955,610	965,170
Fines & Fees	164,583	279,641	271,469	281,260	282,000	282,000	282,000	282,000
Miscellaneous Revenues	96,014	190,566	85,491	94,500	85,000	85,000	74,000	86,000
Transfers In	538,142	541,812	563,265	682,615	568,900	574,590	580,340	586,140
Proceeds	291,000	555,900	521,006	324,600	350,000	375,000	400,000	450,000
<b>Total Revenues and Sources</b>	<b>\$ 12,347,273</b>	<b>\$ 14,542,160</b>	<b>\$ 14,738,089</b>	<b>\$ 15,382,735</b>	<b>\$ 15,749,700</b>	<b>\$ 16,251,900</b>	<b>\$ 16,526,330</b>	<b>\$ 16,854,530</b>
<b>Expenditures and Uses</b>								
Town Council	\$ 103,147	\$ 126,290	\$ 154,466	\$ 162,055	\$ 166,920	\$ 171,930	\$ 175,370	\$ 178,000
Municipal Judges	37,371	45,809	54,097	56,085	65,270	67,230	68,570	69,600
Executive	352,154	673,998	915,000	953,790	963,330	992,230	1,012,070	1,027,250
Economic Development	191,685	248,943	191,770	233,725	240,740	247,960	252,920	256,710
Human Resources	234,152	234,490	300,000	305,045	354,200	364,830	372,130	377,710
Public Information	73,524	85,845	-	-	-	-	-	-
Finance/Business License	609,957	614,757	774,565	865,200	846,160	871,540	888,970	902,300
Municipal Court	223,621	228,638	253,502	256,970	264,680	272,620	278,070	282,240
Information Technology	583,297	701,867	768,735	1,054,745	1,126,390	1,160,180	1,183,380	1,201,130
Growth Management Administration	449,053	336,653	394,980	351,950	362,510	373,390	380,860	386,570
Planning & Community Development	361,909	396,273	817,242	1,095,315	1,128,170	1,162,020	1,185,260	1,203,040
Building Safety	848,123	943,114	600,000	707,825	714,060	735,480	750,190	761,440
Project Management	490,312	534,353	566,927	903,900	931,020	958,950	978,130	992,800
Stormwater Management	-	-	-	-	-	-	-	-
Public Works	882,139	988,809	1,015,028	1,255,075	1,292,730	1,331,510	1,358,140	1,378,510
Police	4,025,748	5,020,739	5,962,024	6,434,410	6,756,130	7,296,620	7,661,450	8,044,520
Non-Departmental	895,361	971,593	1,180,000	1,422,795	1,465,480	1,509,440	1,539,630	1,562,720
MIDF Transfers Out to CIP	-	-	-	2,640,000	-	-	-	-
<b>Total Expenditures and Uses</b>	<b>\$ 10,361,553</b>	<b>\$ 12,152,171</b>	<b>\$ 13,948,336</b>	<b>\$ 18,698,885</b>	<b>\$ 16,677,790</b>	<b>\$ 17,515,930</b>	<b>\$ 18,085,140</b>	<b>\$ 18,624,540</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>\$ 1,985,720</b>	<b>\$ 2,389,989</b>	<b>\$ 789,753</b>	<b>\$ (3,316,150)</b>	<b>\$ (928,090)</b>	<b>\$ (1,264,030)</b>	<b>\$ (1,558,810)</b>	<b>\$ (1,770,010)</b>
<b>FUND BALANCE , JULY 1</b>	<b>\$ 6,866,903</b>	<b>\$ 8,852,623</b>	<b>\$ 11,242,612</b>	<b>\$ 12,032,365</b>	<b>\$ 8,716,215</b>	<b>\$ 7,788,125</b>	<b>\$ 6,524,095</b>	<b>\$ 4,965,285</b>
<b>FUND BALANCE , JUNE 30</b>	<b>\$ 8,852,623</b>	<b>\$ 11,242,612</b>	<b>\$ 12,032,365</b>	<b>\$ 8,716,215</b>	<b>\$ 7,788,125</b>	<b>\$ 6,524,095</b>	<b>\$ 4,965,285</b>	<b>\$ 3,195,275</b>

NOTE: This Revenue and Expenditure Analysis one millage decrease in FY2017, no service level changes, and no additional changes to the Master Fee Schedule.

# Long-Term Financial Planning

## Extended Forecasts – Five Year Analysis

### Stormwater Fund

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	Actual	Actual	Estimate	Budget	Estimate	Estimate	Estimate	Estimate
<b>Revenues and Sources</b>								
Stormwater Utility Fees	\$ 1,113,215	\$ 1,115,601	\$ 1,229,000	\$ 1,290,450	\$ 1,374,200	\$ 1,377,950	\$ 1,380,950	\$ 1,383,950
Grant Income	141,961	4,500	290,000	-	-	-	-	-
Interest Income	-	503	175	150	150	150	150	150
<b>Total Revenues and Sources</b>	<b>\$ 1,255,176</b>	<b>\$ 1,120,604</b>	<b>\$ 1,519,175</b>	<b>\$ 1,290,600</b>	<b>\$ 1,374,350</b>	<b>\$ 1,378,100</b>	<b>\$ 1,381,100</b>	<b>\$ 1,384,101</b>
<b>Expenditures and Uses</b>								
<b>Personnel (Salaries &amp; Benefits)</b>								
Stormwater Management Department	\$ 413,111	\$ 404,182	\$ 435,130	\$ 464,515	\$ 487,742	\$ 512,132	\$ 537,735	\$ 564,623
Public Works Department	4,729	8,192	25,000	50,000	52,500	55,000	57,250	60,000
<b>Total Personnel</b>	<b>\$ 417,840</b>	<b>\$ 412,374</b>	<b>\$ 460,130</b>	<b>\$ 514,515</b>	<b>\$ 540,242</b>	<b>\$ 567,132</b>	<b>\$ 594,985</b>	<b>\$ 624,623</b>
<b>Operating</b>								
Septic Program	\$ 6,505	\$ 12,805	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
USCB Sample Testing	110,000	120,000	120,000	120,000	125,000	125,000	125,000	125,000
Stormwater Testing - LEC	3,315	3,748	-	-	-	-	-	-
May River Watershed Action Plan Code Overhaul	-	-	-	-	-	-	-	-
MS4 Program	-	-	-	3,500	47,000	60,000	60,000	60,000
Erosion & Sediment Control Inspections	-	-	-	-	-	-	-	-
319 Grant Operating Expenditures	-	-	-	-	-	-	-	-
Cleanup/Outreach Program	4,735	3,939	12,000	15,000	15,000	15,000	15,000	15,000
LIDAR - Light Detection and Radar	18,920	-	-	-	-	-	-	-
Water Quality Monitoring/Flow Testing	1,285	-	10,000	24,000	24,000	24,000	24,000	24,000
County Intergovernmental Agreement	15,000	20,000	35,200	35,000	35,000	35,000	35,000	35,000
Beaufort County Stormwater Master Plan Update	-	13,543	5,000	35,000	10,000	-	-	-
Other Departmental Operating Expenses	51,448	41,360	27,998	53,680	56,170	62,535	62,910	62,910
Capital Outlay (Equipment)	-	-	-	-	-	-	-	-
<b>Total Operating</b>	<b>\$ 211,208</b>	<b>\$ 215,395</b>	<b>\$ 220,198</b>	<b>\$ 296,180</b>	<b>\$ 322,170</b>	<b>\$ 331,535</b>	<b>\$ 331,910</b>	<b>\$ 331,910</b>
<b>Capital Projects</b>								
Watershed Sewer Master Plan	\$ 27,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wetlands Restoration	86	58,626	63,928	-	-	-	-	-
Stormwater Improvements	136,234	-	-	-	-	-	-	-
319 Grant Pilot Project	111,832	30,386	-	-	-	-	-	-
319 Grant Phase 2	27	19,222	428,925	-	-	-	-	-
Transfers Out to CIP for BIS Sewer Projects	42,688	144,509	813,000	2,090,800	710,000	320,000	-	-
<b>Total Capital Projects</b>	<b>\$ 318,367</b>	<b>\$ 252,743</b>	<b>\$ 1,305,853</b>	<b>\$ 2,090,800</b>	<b>\$ 710,000</b>	<b>\$ 320,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures and Uses</b>	<b>\$ 947,415</b>	<b>\$ 880,512</b>	<b>\$ 1,986,181</b>	<b>\$ 2,901,495</b>	<b>\$ 1,572,412</b>	<b>\$ 1,218,667</b>	<b>\$ 926,895</b>	<b>\$ 956,533</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>\$ 307,761</b>	<b>\$ 240,092</b>	<b>\$ (467,006)</b>	<b>\$ (1,610,895)</b>	<b>\$ (198,062)</b>	<b>\$ 159,433</b>	<b>\$ 454,205</b>	<b>\$ 427,568</b>
<b>FUND BALANCE, JULY 1</b>	<b>\$ 1,563,436</b>	<b>\$ 1,871,197</b>	<b>\$ 2,111,289</b>	<b>\$ 1,644,283</b>	<b>\$ 33,388</b>	<b>\$ (164,674)</b>	<b>\$ (5,241)</b>	<b>\$ 448,964</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 1,871,197</b>	<b>\$ 2,111,289</b>	<b>\$ 1,644,283</b>	<b>\$ 33,388</b>	<b>\$ (164,674)</b>	<b>\$ (5,241)</b>	<b>\$ 448,964</b>	<b>\$ 876,532</b>

NOTES: This Revenue and Expenditure Analysis assumes no increase to Stormwater Utility Fees.

SFU base rates for Town of Bluffton are \$98.00. Non-residential properties are charged the same rate as residential properties.

The formula is as follows: Total impervious square footage on property divided by 4,906 (one unit median) = X; X times \$98.00 = fee due

For additional information on Impervious Area Stormwater Service fee see the Beaufort County website:

<http://www.bcgov.net/departments/Engineering-and-Infrastructure/stormwater-management/stormwater-fees.php>

# Long-Term Financial Planning

## Extended Forecasts – Five Year Analysis

### Capital Improvements Program Fund

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Budget	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate
<b>Revenues and Sources</b>								
Licenses & Permits								
Municipal Improvement Development Fees <sup>1</sup>		\$ -	\$ 330,000	\$ 22,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Application Fees: Tree	20,000	-	-	-	-	-	-	-
Intergovernmental Revenue								
Federal Grants	13,500	41,895	1,357,005	471,600	-	-	-	-
State Grants	13,134	162,000	-	-	-	-	-	-
State Shared Revenue - Alcohol Tax	-	-	89,300	319,950	90,000	92,000	92,920	95,708
County Funds	230,764	87,507	-	1,900,000	-	-	-	-
Miscellaneous Revenues								
Interest Income	2,177	2,833	-	-	-	-	-	-
Donations	1,604	-	-	138,000	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other Financing Sources								
Transfers In								
Local Accommodations Tax	32,288	229,560	306,540	343,000	349,860	114,400	115,000	115,000
Hospitality Tax	310,821	277,157	983,413	2,524,700	900,000	925,000	925,000	-
Stormwater Utility Fees	42,688	144,509	813,000	2,090,800	710,000	320,000	-	-
Boat Ramp Fees	1,990	2,225	160,000	-	-	-	-	-
Municipal Improvement Development Fees <sup>1</sup>	-	-	-	-	-	-	-	-
Debt Service	370,000	-	23,250	964,450	400,000	200,000	200,000	200,000
General Fund	-	-	-	2,640,000	-	-	-	-
Fund Balance	-	-	-	77,615	-	-	-	-
Proceeds from Sale of Capital Assets	74,420	-	-	-	-	-	-	-
Other Financing Sources	300,000	-	-	1,000,000	5,147,665	4,356,825	4,449,580	8,466,792
<b>Total Revenues and Sources</b>	<b>\$ 1,413,386</b>	<b>\$ 947,686</b>	<b>\$ 4,062,508</b>	<b>\$ 12,492,115</b>	<b>\$ 7,622,525</b>	<b>\$ 6,033,225</b>	<b>\$ 5,807,500</b>	<b>\$ 8,902,500</b>
<b>Expenditures and Uses</b>								
Pathways	\$ 14,932	\$ 21,770	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	-	-	-	210,000	1,238,525	1,270,725	3,550,000	6,690,000
Sewer & Water	65,188	230,878	1,252,911	2,729,800	300,000	500,000	500,000	500,000
Roadway Improvements	136,767	64,340	346,050	3,372,700	3,006,000	1,625,000	45,000	-
Old Town Improvements	46,766	138,436	117,667	277,615	890,000	12,500	12,500	12,500
Park Development	262,067	113,612	1,336,600	266,000	75,000	1,200,000	1,200,000	1,200,000
Town Facilities	452,349	28,660	516,952	2,736,000	1,113,000	425,000	-	-
Land Acquisition	366,036	100,000	208,750	2,900,000	1,000,000	1,000,000	500,000	500,000
Other Expenses	43,062	-	-	-	-	-	-	-
<b>Total Expenditures and Uses</b>	<b>\$ 1,387,167</b>	<b>\$ 697,696</b>	<b>\$ 3,843,930</b>	<b>\$ 12,492,115</b>	<b>\$ 7,622,525</b>	<b>\$ 6,033,225</b>	<b>\$ 5,807,500</b>	<b>\$ 8,902,500</b>
<b>REVENUE OVER(UNDER) EXPENDITURES</b>	<b>\$ 26,219</b>	<b>\$ 249,990</b>	<b>\$ 218,578</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE , JULY 1</b>	<b>\$ 1,979,496</b>	<b>\$ 2,005,715</b>	<b>\$ 2,255,705</b>	<b>\$ 2,474,283</b>	<b>\$ 2,474,283</b>	<b>\$ 2,474,283</b>	<b>\$ 2,474,283</b>	<b>\$ 2,474,283</b>
<b>FUND BALANCE , JUNE 30</b>	<b>\$ 2,005,715</b>	<b>\$ 2,255,705</b>	<b>\$ 2,474,283</b>	<b>\$ 2,474,283</b>	<b>\$ 2,474,283</b>	<b>\$ 2,474,283</b>	<b>\$ 2,474,283</b>	<b>\$ 2,474,283</b>

<sup>1</sup>NOTE: MIDF revenue which is restricted for capital projects was recorded in the General Fund through FY 2013 and in the CIP Fund beginning in FY 2014. Grants and MCIP funds are being pursued for shortfalls.

# Long-Term Financial Planning

## Extended Forecasts – Five Year Analysis

### Debt Service Fund

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	Actual	Actual	Estimate	Budget	Estimate	Estimate	Estimate	Estimate
<u>Revenues and Sources</u>								
Property Taxes								
TIF District	\$ 1,019,145	\$ 1,139,144	\$ 1,396,000	\$ 1,576,000	\$ 1,702,080	\$ 1,736,122	\$ 1,770,844	\$ 1,806,261
GO BABs (4.35 mills)	460,834	478,697	495,000	409,000	417,180	425,524	434,034	442,715
Licenses, Permits & Fees								
MID Fees	151,650	155,777	166,281	170,025	173,426	176,895	180,433	184,042
Intergovernmental Revenue								
Federal Interest Rebate	107,409	106,745	104,195	102,400	99,328	96,348	93,458	90,654
Miscellaneous Revenue								
Investments	184	149	160	200	204	208	212	216
Total Revenues and Sources	<u>\$ 1,739,222</u>	<u>\$ 1,880,512</u>	<u>\$ 2,161,636</u>	<u>\$ 2,257,625</u>	<u>\$ 2,392,218</u>	<u>\$ 2,435,097</u>	<u>\$ 2,478,981</u>	<u>\$ 2,523,890</u>
<u>Expenditures and Uses</u>								
TIF Revenue Bonds Debt Service								
Principal	\$ 670,000	\$ 997,000	\$ 710,635	\$ 729,209	\$ 748,268	\$ 767,826	\$ 787,895	\$ 808,488
Interest	329,185	274,323	221,046	202,472	183,413	163,855	143,786	123,193
GO Series 2010 BABs Debt Service								
Principal	200,000	210,000	215,000	225,000	235,000	240,000	245,000	255,000
Interest	333,388	328,688	322,493	315,615	307,625	298,695	288,615	277,835
Cost of Issuance	-	52,500	-	-	-	-	-	-
Other (Legal, Arbitrage, etc.)	1,500	23,075	500	500	500	500	500	500
Other Financing Uses								
Transfers Out	370,000	-	23,250	964,450	400,000	200,000	200,000	200,000
Total Expenditures and Uses	<u>\$ 1,904,073</u>	<u>\$ 1,885,586</u>	<u>\$ 1,492,924</u>	<u>\$ 2,437,246</u>	<u>\$ 1,874,806</u>	<u>\$ 1,670,876</u>	<u>\$ 1,665,796</u>	<u>\$ 1,665,019</u>
REVENUE OVER(UNDER) EXPENDITURES	\$ (164,851)	\$ (5,074)	\$ 668,712	\$ (179,621)	\$ 517,412	\$ 764,221	\$ 813,185	\$ 858,871
FUND BALANCE , JULY 1	<u>\$ 1,143,149</u>	<u>\$ 978,298</u>	<u>\$ 973,224</u>	<u>\$ 1,641,936</u>	<u>\$ 1,462,315</u>	<u>\$ 1,979,727</u>	<u>\$ 2,743,948</u>	<u>\$ 3,557,133</u>
FUND BALANCE , JUNE 30	<u>\$ 978,298</u>	<u>\$ 973,224</u>	<u>\$ 1,641,936</u>	<u>\$ 1,462,315</u>	<u>\$ 1,979,727</u>	<u>\$ 2,743,948</u>	<u>\$ 3,557,133</u>	<u>\$ 4,416,004</u>

NOTE: This Revenue and Expenditure Analysis assumes a one millage decrease in FY2017.

## Master Fee Schedule – FY2017

Section I	Miscellaneous Fees
Section II	Police Department Fees
Section III	Business License Fees
Section IV	Recreation Fees
Section V	IT/GIS Fees
Section VI	Growth Management Department Fees
Section VII	Stormwater Management Fees

# Master Fee Schedule – FY2017

## Section I – Miscellaneous Fees

Item/Description	Basis	Fee
<b>Printing, Reproduction, Documents</b>		
Black and White Photocopies (8.5" X 11" or smaller)	Per Page	\$ 0.20
Color Photocopies	Per Page	\$ 0.25
Photocopies Larger than 8.5" X 11"	Per Page	\$ 0.25
Photocopies Plotter/Large Format Copies of Plans	Per Page	\$ 6.00
CD Copy	Per Disc	\$ 5.00
Staff Time making copies (no less than a 30 minute charge)	Per Hour	\$ 25.00
<b>Election Fees</b>		
To Elect Council	Per Election	\$100.00
To Elect Mayor	Per Election	\$150.00
<b>Finance Fees</b>		
NSF Returned Check Fee	Per Check	\$ 30.00
<b>Old Town Business Directional Sign Fees</b>		
<b>Sign Production &amp; Installation</b>	Per Sign	At Cost

## Section II – Police Department Fees

Item/Description	Basis	Fee
<b>Police Services</b>		
Off-Duty Police Officer	Per Hour, Per Officer	\$42.50
<b>Police Reports, Photocopies &amp; Records</b>		
Police Report Copy Fee (No fee for victim)	Per Report up to 3 pages plus per page	\$ 5.00 + .25 cents per page above 3
Accident Report	Per Report up to 3 pages plus per page	\$ 10.00 \$ .25
Police Photographs, Audio or Video Recordings	Per Fee plus actual costs CD/DVD	\$ 20.00 \$ 5.00
<b>Police Permits</b>		
Precious Metal Permit	Allowed by State Law	\$ 50.00

## Section III – Business License Fees

Item/Description	Basis	Fee
<b>Taxation Fees</b>		
Hospitality Tax Fees	Per Quarter or Month	2% of Prepared Meals/ Beverages
Local Accommodation Tax Fees	Per Quarter	3% of Gross Revenue for rentals 30 days or less
Penalties – Business License, Hospitality Tax, and Accommodations Tax	Per Month	5% per month

# Master Fee Schedule – FY2017

## Section III – Business License Fees Continued

### Business License Tax Schedule

Rate Class	Resident/ Non-Resident	Minimum Rate	Minimum Gross Receipt	Rate Per Thousand or Fraction Thereof Over Minimum Gross
1	N/A	\$ 50.00	\$ 1,000.00	\$ 2.00
2	N/A	\$ 70.00	\$ 5,000.00	\$ 2.00
3	N/A	\$ 50.00	\$ 5,000.00	\$ 4.00
4	N/A	\$ 50.00	\$ 5,000.00	\$ 2.00
5	N/A	\$ 50.00	\$ 5,000.00	\$ 1.00
6	N/A	\$ 30.00	\$ 5,000.00	\$ 2.00
7	N/A	\$ 50.00	\$10,000.00	\$ 2.00
8	N/A	\$100.00	\$10,000.00	\$ 4.00
9	N/A	\$ 50.00	\$15,000.00	\$ 2.00
10	N/A	\$ 50.00	\$20,000.00	\$ 2.00
11	N/A	\$ 50.00	\$25,000.00	\$ 2.00
12	N/A	\$ 50.00	\$25,000.00	\$ 1.00
13	N/A	\$ 50.00	\$50,000.00	\$ 1.00
14	N/A	\$ 50.00	\$ 2,000.00	\$ 2.00
15-A	Resident	\$ 50.00	\$25,000.00	\$ 0.50
15-B	Non-Resident	\$ 70.00	\$25,000.00	\$ 0.50
16	N/A	\$ 70.00	\$50,000.00	\$ 2.00
17-A (Subcontractor)	Resident	\$ 50.00	\$20,000.00	\$ 1.00
17-B (Subcontractor)	Non-Resident	\$100.00	\$20,000.00	\$ 1.00
17-C (General Contractor/ Home Builder	Resident	\$100.00	\$25,000.00	\$ 1.00
17-D (General Contractor/ Home Builder	Non-Resident	\$200.00	\$25,000.00	\$ 1.00
18-A	Resident	\$ 30.00	\$30,000.00	\$ 2.00
18-B	Non-Resident	\$ 50.00	\$ 5,000.00	\$ 2.00
19	N/A	\$100.00	\$50,000.00	\$ 1.00
20	Note: See Below for Rate Class 20	Note: See Below for Rate Class 20	Note: See Below for Rate Class 20	Note: See Below for Rate Class 20
25 – Non Profit	N/A	N/A	N/A	N/A

### Rate Class 20 – Miscellaneous Businesses

Rate Class	Miscellaneous Businesses	Fee	NAICS Codes
20-A	Funeral Homes and Funeral Services: Gross Income Not Exceeding \$75,000.00	\$ 100.00	812210
	Each Additional \$1,000.00 or Fraction Thereof	\$ 2.00	
20-B	Bootblack/Shoeshine Stands (Not in connection with Barbershops): Gross Income Not Exceeding \$2,000.00	\$ 10.00	812990
	Each Additional \$1,000.00 or Fraction Thereof	\$ 4.00	

# Master Fee Schedule – FY2017

## Section III – Business License Fees Continued

### Business License Tax Schedule (continued)

Rate Class	Miscellaneous Businesses	Fee	NAICS Codes
	Child Care Business (including For Profit Day Care Centers, Kindergartens, and the Like):		624410
20-C	Family Child Care Home – Capacity up to 6 Children	\$ 30.00	
20-D	Group Child Care Home – Capacity of 7-12 Children	\$ 40.00	
20-E	Child Care Center – Capacity of 13 or more Children	\$ 50.00	
20-F	Cemeteries and Crematories:		81220
	Gross Income Not Exceeding \$75,000.00	\$ 100.00	
	Each Additional \$1,000.00 or Fraction Thereof	\$ 2.00	
20-G	Other Performing Arts Companies (Carnival, Circus or Similar Show): Per Week with Location Approved by Council and Chief of Police	\$ 400.00	711190
20-H	Dances (Public, where an admission is charged except where sponsored by a non-profit organization):		713990
	Gross Income Not Exceeding \$200.00	\$ 50.00	
	Each Additional \$100.00 or Fraction Thereof	\$ 2.00	
20-I	Theater Companies and Dinner Theater: Per Day	\$ 55.00	711110
20-J	Motor Vehicle Parts (Used) – Merchant Wholesalers:		423140
	Gross Income Not Exceeding \$2,000.00	\$ 100.00	
	Each Additional \$1,000.00 or Fraction Thereof	\$ 2.00	
20-K	Palmist, Clairvoyant, Phrenologist, and the Like (Location to be Approved by Council):		812990
	Per Day	\$ 220.00	
	Per Year	\$1,000.00	
20-L	Telephone Company (On Business Performed Exclusively within the Town):		443112
	Gross Income Not Exceeding \$50,000.00	\$ 400.00	
	Each Additional \$1,000.00 or Fraction Thereof	\$ 2.00	

# Master Fee Schedule – FY2017

## Section IV – Recreation Fees

### Rotary Community Center

Item/Description	Basis	Fee
<b>Private Event Rental</b>		
Rental Fee (four hour block)	Per Event	\$400.00
Daily Rate	Per Day	\$500.00
Security Deposit	Per Event	\$150.00
Cleaning Fee	Per Event	\$100.00
Kitchen Fee (for use of deep fryer)	Per Event	\$100.00
Non-Resident Surcharge	Percent	25.00%
<b>Non-Profit Rental</b>		
Rental Fee (four hour block)	Per Event	\$200.00
Daily Rate	Per Day	\$300.00
Security Deposit	Per Event	\$150.00
Cleaning Fee	Per Event	\$100.00
Kitchen Fee (for use of deep fryer)	Per Event	\$100.00
<b>Meeting Rental</b>		
Rental Fee	Per Hour	\$ 50.00
Cleaning	Per Event	\$100.00
<b>Rotary Field Rental</b>		
4 Hour Access	Per Event	\$100.00
All Day Access	Per Day	\$150.00
Security Deposit	Per Event	\$150.00
Additional Notes:		
<ul style="list-style-type: none"> <li>• The Town Manager or designee may waive any or all fees if it is deemed in the best interests of the Town.</li> <li>• All fees will be collected at the Customer Service Center at Town Hall and included with that day's deposit.</li> <li>• Applicant will have a one-hour window for set up and one hour for clean-up.</li> <li>• Applicant may contract with Town's security contractor (\$42.50) or another security contractor approved by the Town.</li> <li>• Security deposit refunds will be mailed to applicants upon inspection and acceptance of the Center after the event.</li> <li>• Meeting rental cleaning fees may be negotiated based on meeting type, length, use, and frequency.</li> </ul>		

# Master Fee Schedule – FY2017

## Section IV – Recreation Fees (continued)

### Oyster Factory Park

Item/Description	Basis	Fee
<b>Reservation of Park East of Wharf Street</b>		
Rental Fee	Per Day	\$300.00
Less than Full Day	4-Hour Block	\$150.00
Rental Fee – Non-Profit	Per Day	\$150.00
Less than Full Day	4-Hour Block	\$75.00
Security Deposit	Per Rental	\$100.00
<b>Reservation of Park West of Wharf Street</b>		
Rental Fee	Per Day	\$100.00
Less than Full Day	4-Hour Block	\$50.00
Rental Fee – Non-Profit	Per Day	\$50.00
Less than Full Day	4-Hour Block	\$25.00
Security Deposit	Per Rental	\$100.00
Additional Notes:		
<ul style="list-style-type: none"> <li>• Non-Profit organizations must be in good standing with the South Carolina Secretary of State and all ticket, food, beverage, and other revenue generated from the use of the facility is returned to the non-profit organization. The Town Manager may deny this waiver to any person or organization attempting to circumvent these requirements.</li> <li>• The Town Manager or designee may waive any or all of the fees if it is deemed in the best interests of the Town of Bluffton.</li> <li>• Per day includes rental of the park area from sunrise to sunset unless an event permit has been issued.</li> <li>• Set-up and clean-up must occur during rental time period.</li> <li>• Security Deposit may be refunded provided the park, facilities, and equipment are clean and returned to the condition that existed prior to the rental.</li> <li>• A full refund of the Rental Fee and Security Deposit will be granted with cancellation notice at least 48-hours prior to the scheduled rental start or if an event is rained out and the park not utilized.</li> <li>• For security service, the applicant must use the Town’s approved security contractor.</li> <li>• No open alcoholic beverage containers are permitted in the park west of Wharf Street.</li> <li>• All posted park rules shall apply.</li> </ul>		

## Section V – IT/GIS Department Fees

Item/Description	Basis	Fee
<b>GIS Mapping Services – Existing Maps</b>		
11” X 17” (Tabloid Size) Printed and Trimmed	Per Map	\$ 10.00
34” X 44” (E-Size) Printed and Trimmed	Per Map	\$ 25.00
<b>GIS Mapping Services – Custom Maps</b>		
GIS Data Set Requests	Per Request	\$ 30.00
Anything up to Size 34” X 44” (E-Size) Printed and Trimmed	Per Hour	\$ 35.00
<b>Bluffton Street and Address Atlas</b>		
79 Double Sided 11” X 17” Bound Pages	Per Book	\$100.00

# Master Fee Schedule – FY2017

## Section VI – Growth Management Fees

### Building Safety Fees

Item/Description	Basis (Value of Construction)	Fee
<b>Applications – Calculated Fees</b>		
New Structures Commercial and Residential	\$500 - \$2,000	\$ 35.00
	\$2,001 - \$3,000	\$ 38.50
	\$3,001 - \$50,000	\$38.50 + \$5.00 per \$1,000 or fraction thereof over \$1,000
	\$50,001 and above	\$273.50 + \$4.50 per \$1,000 or fraction thereof over \$50,000
Miscellaneous Construction Commercial and Residential	\$0 - \$1,000	\$ 35.00
	\$1,001 - \$2,000	\$ 70.00
	\$2,001 - \$3,000	\$ 77.00
	\$3,001 - \$50,000	\$77.00 + \$9.00 per \$1,000 or fraction thereof over \$3,000
Miscellaneous Construction Commercial	\$50,000 and above	\$500.00 + \$4.50 per \$1,000 or fraction thereof over \$50,000
Miscellaneous Construction Residential	\$50,000 and above	\$500.00 + \$4.00 per \$1,000 or fraction thereof over \$50,000
Multi-Family and Commercial Plans Check Fee	Each	75% of permit fee (non-refundable)
<b>Application Fees</b>		
Construction Trailers	Each	\$100.00
Demolition	Each	\$ 50.00
Electrical < 200 amps	Each	\$ 25.00
Electrical (pools/spas/water features)	Each	\$ 25.00
HVAC Change Out (per unit, single family or multi-family residential)	Each	\$ 50.00
Water Heater Change Out (per unit, single family or multi-family residential)	Each	\$ 25.00
Manufactured Homes	Each	\$ 25.00
Moving a Structure	Each	\$100.00
Spa (portable)	Each	\$ 50.00
Swimming Pool or Spa Single Family	Each	\$100.00
Swimming Pool or Spa Commercial	Each	\$150.00
Irrigation Systems (per system)	Each	\$100.00
Tent or Air Supported Structure	Each	\$100.00
Water Feature (Fountains)	Each	\$100.00
First Re-inspection per each permit	Each	\$ 50.00
Failure to obtain inspection approval	Each	\$ 50.00
Subsequent re-inspections per each permit	Each	\$100.00

# Master Fee Schedule – FY2017

## Section VI – Growth Management Fees Continued

### Building Safety Fees (continued)

Item/Description	Basis (Value of Construction)	Fee
<b>Application Fees Continued</b>		
Safety Inspection	Each	\$100.00
Residential Plan Remarketing	Each	\$ 50.00
Commercial Plan Remarketing	Each	½ of plan check or \$200.00, whichever is less
Construction Board of Adjustments and Appeals Application	Each	\$ 75.00
Work without Applicable Permit	Each	Value of permit fee X 2
Single Family Plans Check Fee (charged only if permit is withdrawn after issuance)	Each	\$50.00 or 10% of permit fee, whichever is greater
<p>Additional Notes:</p> <ul style="list-style-type: none"> <li>• Waiver of Fees. <ul style="list-style-type: none"> <li>○ Fees shall be waived for single family construction alterations to enlarge, alter, repair, remodel or add additions to existing structures when the value of said alteration is less than one thousand dollars (\$1,000.00). A permit is required. Mechanical work is not subject to this waiver.</li> <li>○ Fees of less than two hundred dollars (\$200.00) for repair or renovation of single-family structures when the work to be performed is sponsored by a 501(C)(3) organization shall be waived upon submission of a letter to the building official verifying the sponsorship of the work to be performed.</li> <li>○ The Town Council may waive any or all fees if it is deemed in the best interests of the Town.</li> </ul> </li> <li>• Plan checking fees. <ul style="list-style-type: none"> <li>○ When the value of construction for multi-family or commercial structures exceeds one thousand dollars (\$1,000.00) and a plan is required to be submitted, a plan checking fee shall be paid to the building department at the time of plan submittal and specifications for checking. Said plan checking fee shall be equal to seventy-five (75) percent of the building or miscellaneous permit fee.</li> <li>○ Single-family homes are exempt from the above requirements; however, any single-family permit application which is validated and subsequently withdrawn shall be assessed a fifty dollars (\$50.00) fee or ten (10) percent of the building permit fee whichever is greater.</li> <li>○ All plan checking fees are nonrefundable.</li> <li>○ A fee of fifty dollars (\$50.00) shall be charged for all remarketing/rechecking of single family plans. Commercial remarketing/rechecking fee shall be one half (½) of the original plan checking fee or \$200.00 whichever is less.</li> </ul> </li> <li>• Residential HVAC change out permits do not include duct work.</li> <li>• Additional details regarding fees are contained in Article 5, Section 5 of the Municipal Code of the Town of Bluffton.</li> </ul>		

# Master Fee Schedule – FY2017

## Section VI – Growth Management Fees Continued

### Planning and Environmental Applications and Permits

Item/Description	Basis	Application Fee
Addressing	Each	\$0.00
Annexation:		
100% Petition	Each	\$500.00
75% Petition	Each	\$650.00
25% Petition	Each	\$650.00
Appeal	Each	\$250.00
Certificate of Appropriateness:		
Highway Corridor Overlay District	Each	\$100.00
Amendment	Each	\$50.00
Extension	Each	\$50.00
Historic District	Each	\$100.00
Amendment	Each	\$50.00
Extension	Each	\$50.00
Historic District – Demolition	Each	\$250.00
Certificate of Construction Compliance	Each	\$50.00
Comprehensive Plan Amendment	Each	\$500.00
Designation of Contributing Structure	Each	\$250.00
Development Agreement:		
New	Each	\$2,000.00
Amendment	Each	\$2,000.00
Development Plan:		
Preliminary	Each	\$500.00
Final	Each	\$1,000.00
Amendment	Each	\$750.00
Extension	Each	\$300.00
Development Surety	Each	\$100.00
Emergency Permitting	Each	\$0.00
HD Signage and Site Features	Each	\$25.00
Exempt Plat	Each	\$25.00
Printed Copy:		
Annexation Policy & Procedure Manual	Each	\$25.00
Application Manual	Each	\$55.00
Stormwater Design Manual	Each	\$60.00
UDO	Each	\$95.00
PUD Concept Plan:		
New	Each	\$500.00
Amendment	Each	\$250.00
PUD Master Plan:		
New	Each	\$500.00
Amendment	Each	\$250.00
Extension	Each	\$250.00
Public Project	Each	\$0.00
Sign	Each	\$25.00
Silviculture	Each	\$1,500.00
Special Exception	Each	\$250.00

# Master Fee Schedule – FY2017

## Section VI – Growth Management Fees Continued

### Planning and Environmental Sustainability Fees (continued)

Item/Description	Basis	Application Fee
Street Naming	Each	\$0.00
Street Renaming	Each	\$250.00
Subdivision:		
General:		
New	Each	\$100.00 + \$10.00/lot
Amendment	Each	\$50.00 + \$10.00/lot
Extension	Each	\$50.00 + \$10.00/lot
Historic District:		
New	Each	\$100.00 + \$10.00/lot
Amendment	Each	\$50.00 + \$10.00/lot
Extension	Each	\$50.00 + \$10.00/lot
Transfer of Development Rights	Each	\$1,000.00
Tree Removal	Each	\$25.00
UDO Text Amendment	Each	\$500.00
Variance	Each	\$250.00
Zoning Map Amendment	Each	\$500.00
Zoning Permit	Each	\$25.00
<b>Additional Notes:</b>		
<ul style="list-style-type: none"> <li>• Town Council may waive any or all fees for applications if it is deemed in the best interests' of the Town.</li> <li>• Applications requiring additional Public Hearings above and beyond the number specified in the Growth Management Application Table in the UDO Application Manual shall be subject to a \$200.00 fee per additional Public Hearing.</li> <li>• In the event that a Feasibility Study for an Annexation Application will need to be contracted out to a third party, the Application shall be responsible for the full cost of the Study.</li> <li>• Building Permit and Business License Application Fees include the Zoning Permit Application Fee therefore, no additional fee is necessary.</li> </ul>		



# Master Fee Schedule – FY2017

## Section VI – Growth Management Fees Continued

### Developmental Agreement Fees (continued)

Item/Description	Basis	Fee
<b>Schultz Tract, New Riverside, Palmetto Bluff</b>		
Single Family Residential (SFR)		Fee Per Development Agreement
Multi Family		Fee Per Development Agreement
Commercial Per Square Foot		Fee Per Development Agreement
Municipal Improvement Development Fee – All Residential Units Within: New Riverside	Each	\$900.00
Boat Ramp Fee (per dwelling units)	Each	\$25.00
<b>Village at Verdier Plantation</b>		
Single Family Residential (SFR) < 1,800 sq. ft.		Fee Per Development Agreement
SFR 1,801 – 2,400 sq. ft.		Fee Per Development Agreement
SFR 2,401 – 3,000 sq. ft.		Fee Per Development Agreement
SFR > 3,000 sq. ft.		Fee Per Development Agreement
Multi-Family (MF) – 1 bedroom		Fee Per Development Agreement
Multi-Family (MF) – 2 bedroom		Fee Per Development Agreement
Multi-Family (MF) – 3 bedroom		Fee Per Development Agreement
Commercial Development		Fee Per Development Agreement
Boat Ramp Fee (per dwelling units)	Each	\$25.00
<b>Garvey Preserve</b>		
Dwelling Unit		Fee Per Development Agreement
Non-Residential Per Square Foot		Fee Per Development Agreement
Municipal Improvement Development Fee – All Residential Units Within: Garvey Preserve	Each	\$900.00
Boat Ramp Fee (per dwelling units)	Each	\$225.00
School Improvement Fee (per dwelling units)	Each	\$6,000.00
School Improvement Fee (Commercial use per sq. foot)	Each	\$2.50/sq. ft.
Additional Notes:		
<ul style="list-style-type: none"> <li>Town Council may waive any or all fees if it is deemed in the best interests of the Town.</li> </ul>		

# Master Fee Schedule – FY2017

## Section VII – Stormwater Management Fees

### Residential Land Uses

Residential Type	Equivalent Single Family Units	Fee
Tier 1 – Single Family Unit < 2,521 sq. ft.	0.50	\$ 49.00
Tier 2 – Single Family Unit 2,522 to 7,265 sq. ft.	1.00	\$ 98.00*
Tier 3 – Single Family Unit > 7,266 sq. ft.	1.50	\$147.00
Mobile Homes	0.36	\$ 35.28
Apartments	0.39	\$ 38.22
Townhouses	0.60	\$ 58.80
Condominiums	0.27	\$ 26.46
*Equivalent SFU Base Rate for Town of Bluffton - \$98.00		
<p><b>Non-residential</b> properties are charged the same rate as residential properties. The formula is as follows:</p> <p style="text-align: center;">Total impervious square footage on property divided by 4,906 (one unit median) = X X times \$98 = fee due</p> <p><b>Vacant Land</b> is charged various runoff rates based on parcel category and whether land is disturbed or undisturbed. Fees can vary from \$0.44 to \$21.79 per acre.</p>		

# TOWN OF BLUFFTON

## Strategic Action Plan



# Town of Bluffton Mayor and Council



Mayor Lisa Sulka



Mayor Pro Tempore  
Larry Toomer



Councilmember  
Fred Hamilton



Councilmember  
Harry Lutz



Councilmember  
Dan Wood



Town Manager  
Marc Orlando

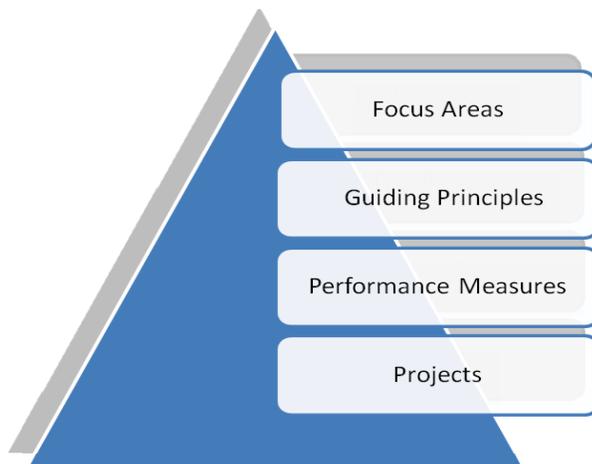


Deputy Town Manager  
Scott Marshall



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# Introduction

## **STRATEGIC ACTION PLAN**

The Town of Bluffton Strategic Action Plan is built around the keyword of “Action”. Unlike most strategic plans, the Town’s plan is linked to the business systems that drive decisions for the Mayor, Council and Town management. The strategic action plan links to the Town’s budget process, staff work plans and performance evaluations, town-wide performance measures and Town Council agendas; to ensure the day-to-day relevancy and effectiveness of the plan.

This strategic action plan establishes a road map for activities and initiatives that will achieve the vision for the Town and ensure that Bluffton is poised to capitalize on opportunities to advance key initiatives. This plan is a flexible tool to guide and assist decision-makers with proactive projects and policy development to achieve results that will be enjoyed by current residents and future generations. The plan is designed to highlight key activities and goals for the Town and is aligned with many other planning documents used by the Town. These current and future plans of the Town can be linked to the focus areas, guiding principles and projects included in the strategic plan.

The strategic action plan focuses specifically on activities outside of the day-to-day operational services that the Town provides. The projects included in the strategic action plan are specific, measurable, on a timetable, and assigned to a responsible department/division within the Town. The strategic action plan may also be used as a mechanism to provide status updates on the progress of activities at regular intervals.

The Strategic Action Plan will function as a compass for the Town to continuously make strategic decisions on maintaining and improving its operations.

## **THE STRATEGIC PLANNING PROCESS**

The goal of the strategic plan is to build an alignment of strategies, projects and performance measures to address focus areas and guiding principles that are included in this document. The development of a new strategic plan for the Town of Bluffton has the following goals:

1. Focus on citizen expectations and priorities.
2. Build on the Town’s strengths and address opportunities for improvement.
3. Continue to provide an organizational environment committed to delivering exceptional service to citizens, promoting best practices, innovation and cost effectiveness.
4. Valuing employees and creating an exceptional work environment.
5. Measuring Town services for results.
6. Improving development, financial, human services and infrastructure policies, procedures and practices.



# Strategic Workshop Planning

## ENVIRONMENTAL SCAN

The key foundation to developing the strategic action plan was the Environmental Scan. Environmental scan surveys were conducted with the Mayor, Council and the Leadership Team. The surveys provided important information and data for the Mayor, Council, and the Leadership Team to ensure the alignment of town wide priorities and establish the foundation for building the strategic plan.



A two day Mayor and Council Strategic Planning Retreat was held on Wednesday, February 10<sup>th</sup>, and Thursday, February 11<sup>th</sup>, 2016. The retreat relied on information from the Strategic Plan Alignment and Development Surveys and a list of proposed project initiatives to develop the Strategic Focus Areas, Guiding Principles and projects for the strategic action plan. The following is a list of attendees over the two days:





**Present on Wednesday, February 10, 2016**

1. Lisa Sulka, Mayor
2. Harry Lutz, Town Council
3. Dan Wood, Town Council
4. Fred Hamilton, Town Council
5. Larry Toomer, Town Council
6. Marc Orlando, Town Manager
7. Scott Marshall, Deputy Town Manager
8. Dr. Al Panu, Chancellor, USCB
9. Shirley Freeman, Director of Finance
10. Hank McCracken, Chair, Historic Preservation Commission
11. Kendra Lelie, Director of Growth Management
12. Sandra Lunceford, Town Clerk
13. Katherine Robinson, Director of Human Resources
14. Terry Finger, Town Attorney
15. David Nelems, Director of Don Ryan Center
16. Shawn Leininger, Director of Economic Development
17. Debbie Szpanka, Public Information Officer
18. Kimberly Chapman, Deputy Town Clerk/ Executive Assistant to Mayor and Town Manager
19. Kim Jones, Director of Engineering
20. Matt Green, Chair, Don Ryan Center for Innovation Board
21. Wes Jones, Chair, May River Watershed Action Plan Implementation Committee
22. Berl Davis, Chair, Bluffton Public Development Corporation
23. Major Joe Manning, Bluffton Police Department
24. Chief Joey Reynolds, Bluffton Police Department

**Present on Thursday, February 12, 2016**

1. Lisa Sulka, Mayor
2. Harry Lutz, Town Council
3. Dan Wood, Town Council
4. Fred Hamilton, Town Council
5. Larry Toomer, Town Council
6. Marc Orlando, Town Manager
7. Scott Marshall, Deputy Town Manager
8. Wes Jones, Chair, May River Watershed Action Plan Implementation Committee
9. Shirley Freeman, Director of Finance
10. Hank McCracken, Chair, Historic Preservation Commission
11. Berl Davis, Chair, Bluffton Public Development Corporation
12. Terry Hannock, Chair, Planning Commission
13. Kendra Lelie, Director of Growth Management
14. Sandra Lunceford, Town Clerk
15. Katherine Robinson, Director of Human Resources
16. Terry Finger, Town Attorney
17. David Nelems, Director of Don Ryan Center
18. Shawn Leininger, Director of Economic Development
19. Debbie Szpanka, Public Information Officer
20. Kimberly Chapman, Deputy Town Clerk/ Executive Assistant to Mayor and Town Manager
21. Kim Jones, Director of Engineering
22. Berl Davis, Chair, Bluffton Public Development Corporation
23. Major Joe Manning, Bluffton Police Department
24. Chief Joey Reynolds, Bluffton Police Department



# Leadership Team

The Town of Bluffton has received exceptional ratings from its citizens for the services it provides. These results have been accomplished in an operating environment with staffing levels significantly below its comparable peers. The Town's lean environment has provided very little time to plan strategically and address specific operational needs for improvement. Town leadership has not had an effective tool for "managing the horizon" and looking at its long term needs for staffing, projects, policies and other key measures to continue its excellent record of providing services.

As the economy stabilizes and improves, the Town now has a strategic compass to continuously make strategic decisions on maintaining and improving its Core Functions: Fiscal Sustainability, Economic Growth, Town Organization, Community Quality of Life, Infrastructure, and the May River and Surrounding Rivers and their Watersheds.



# Leadership Team

*“the bad leader is he who the people despise; the good leader is he who the people praise; the great leader is he who the people say, “We did it ourselves”*

— Peter M. Senge, *The Fifth Discipline: The Art & Practice of The Learning Organization*

The development of the Town of Bluffton’s strategic plan was an inclusive process that involved extensive levels of leadership in the organization. Typically, strategic plans are developed in concert with the elected Board and senior leadership of the Town. This often excludes mid-level management, which is critical for the success of the plan when “the rubber meets the road” and projects have to be successfully implemented. The disconnect that can sometimes develop between the goals of upper management and the implementation at the middle management and front line supervisor levels can result in significant time and energy spent to communicate the importance of the plan, in relation to other daily priorities and the inevitable emergencies that may arise.

The Mayor, Council and Town Manager Marc Orlando recognized the need to create the Town’s strategic plan as a document that all levels of leadership in the organization can own. They involved the Leadership Team, comprised of senior managers, mid-level managers and front line supervisors, to develop the strategic plan. The Leadership Team, of approximately 24 individuals, worked on developing the Strategic Focus Areas, Guiding Principles and the projects that are included in the plan. In developing this document, the Leadership Team recognized their connectivity with one another. Seeing the complete landscape of projects in this plan and what it will take to get them done was an excellent opportunity for the Leadership Team to build cohesion as a team. In this process, the team was reminded that they were no longer limited by the barriers of departments, but instead are able to work across these boundaries to continue to make Bluffton a premier community.

The Town of Bluffton is a lean organization, and the time commitment of the Leadership Team in developing this document is a real testimony to their desire to not just settle for being good, but to strive to be a great, organization. The “true north” on the compass has been set by the strategic plan for this journey. The Mayor, Council and Town Manager’s support for this effort will ensure that the Leadership Team will reach the destination.



# Organization Chart

## TOWN OF BLUFFTON



10/6/2015



# Town of Bluffton

The Town of Bluffton is located in Beaufort County, the southernmost coastal county in South Carolina. It is situated on a high bluff overlooking the May River, a pristine waterway that has strongly contributed to the Town's history and continued success. Bluffton is located just 12 miles west of Hilton Head Island, SC and approximately 20 miles northeast of Savannah, GA.

Bluffton recently expanded its territory by 32,000 acres through annexation of primarily four tracts of undeveloped land, becoming the fifth largest town in South Carolina (by land area).

Bluffton is primarily located around U.S. Route 278, between Hilton Head Island and Interstate 95. The town's original one square mile area, now known as Old Town, is situated on a bluff along the May River. The population was counted by the 2010 census at 12,893. Bluffton is the fastest growing municipality in South Carolina; growing 882.7% between the 2000 and 2010 census. The town is a primary city within the Hilton Head Island-Bluffton-Beaufort, SC Metropolitan Statistical Area. Bluffton is known for its eclectic Old Town district and natural views of the May River. It has been called "the last true coastal village of the South" but is known as the Heart of the Lowcountry.



# Vision Statement

## **VISION**

Bluffton, the Heart of the Lowcountry, a town that appreciates the past, focuses on today and is planning together for a greater future.

## **EXPLANATION**

Bluffton is a welcoming and inclusive community, committed to retaining its historic nature, livable neighborhoods, active lifestyle and respect for the May River. We are committed to work together to create a great community now and one that is also sustainable for the generations to come.



# Mission Statement

## **MISSION**

We take care of our citizens, the town and each other by continuously making our community and organization better.

## **EXPLANATION**

The Town organization is committed to:

- ❖ Providing excellent services by continuously looking for improvements in services using best practices.
- ❖ Providing award winning fiscal management services to our citizens.
- ❖ Providing exceptional customer service that is focused on solutions and meeting the needs of our citizens.
- ❖ Providing meaningful public engagement opportunities for our community.
- ❖ Providing a work environment committed to teamwork, communication, transparency, ethical behavior and progressive compensation to help employees reach their full potential.
- ❖ Providing and using performance measures to determine if our services are getting the intended results.



# Strategic Focus Areas and Guiding Principles

## DEFINITIONS

**Strategic Focus Area** – This is the intersection of the Town’s Mission and Vision with the needs of its residents and the Town’s organizational competency. These focus areas are designed to keep the organization’s priorities from getting distracted by what may appear to be competing opportunities. This strategic focus will drive policy decisions and priorities for the Town.

**Guiding Principles** – The strategies guiding the consistent execution of projects, policies and programs that continuously work toward achieving the goals expressed in the strategic focus areas.



## STRATEGIC FOCUS AREAS and GUIDING PRINCIPLES

Strategic focus is a systems view that is consistent with several similar concepts such as: Peter Drucker's *theory of business*, Gary Hamel and C.K. Prahalad's *strategic intent*, Jim Collin's *Hedgehog Concept*, and Michael Porter's *fit and position*. The four “systems” views that should drive every organization are: purpose, function, process, and structure.

The strategic focus areas tie to three of these: The Town’s Mission and Vision, one of the foundations for the focus areas, tie to **Purpose**; the needs of the Town, which are articulated in the focus areas are linked to **Function**, and the organizational competency expressed in the focus areas are aligned with **Process**. **Structure** is not related to an element of the strategic focus areas, because structure answers the “how” question. The purpose, function, and process elements are essentially “what” questions. In strategy development, the “what” questions drive the “how” question. The “how” is represented by the guiding principles under each focus area. Although an organization can operate without this strategic focus, there is strong evidence to indicate that organizations that develop and have the discipline to adhere to a strategic focus have significant long-term sustainability.



# Fiscal Sustainability

The Town of Bluffton will update and refine innovative and responsible policies and business practices to effectively manage its fiscal and human resources. The Town will maintain a stable, transparent, forward-looking financial environment that provides an outstanding quality of life for our citizens. Business practices will be efficient, business friendly and ensure exceptional customer service to all stakeholders and citizens.

**Guiding Principle 1:** Demonstrate fiscal responsibility through established financial policies, budgeting practices and financial standards that meet the excellence requirements and benchmarks for financial reporting established by the Governmental Finance Officer Association (GFOA) and the Government Accounting Standards Board (GASB).

**Guiding Principle 2:** Implement business processes and operational efficiencies to streamline the cost of government including the examination and identification of the cost of services and recovery policies.

**Guiding Principle 3:** Implement a human capital plan that allows the Town to proactively recruit, plan for, maximize, and retain top human resources.

**Guiding Principle 4:** Implement innovative technology initiatives to support Town business processes, customer service and encourage private development investment.

**Guiding Principle 5:** Create and pursue opportunities for collaboration and regional partnerships to maximize resources and address regional issues.

Index #	Description	Responsibility	Timeframe
53	Evaluate Potential Additional Revenue Sources: <ul style="list-style-type: none"> <li>• Charge for Special Events</li> <li>• Grants</li> <li>• Sale of Town assets</li> <li>• Council position on Local Option Sales Tax</li> </ul>	Finance	
54	Budget Policy: <ul style="list-style-type: none"> <li>• Budget fund balance (General Fund) and TIF debt service for Town Hall redevelopment</li> <li>• Budget annually General Fund monies based on a percentage of the business license revenue for business development and support</li> <li>• Fund part or all operating cost charged in Stormwater in the General Fund to provide more money for capital projects</li> </ul>	Finance	



# Economic Growth

The Town of Bluffton will seek diverse, high quality and sustainable development that will foster local jobs, enhance our quality of life and culture through the strategic pursuit of knowledge based job sectors including: environmental, small businesses, creative, entrepreneurial initiatives, renewable energy, aerospace, medical, tourism, and light manufacturing. As a regional economic center with a diverse economy, business investment and sustainability will be fostered through streamlined processes, ongoing collaborative relationships, partnerships and/or alliances.

**Guiding Principle 1:** Ensure the Town’s development services are continually streamlined, efficient, customer focused and responsive to efficiently support local economic development.

**Guiding Principle 2:** Update and refine a long-range planning vision e.g., comprehensive plan, Old Town Master Plan, Buck Island-Simmonsville Neighborhood Plan and the May River Watershed Action Plan, that incorporates citizen and stakeholder input to provide a road map for strategic economic development, infrastructure and budget planning.

**Guiding Principle 3:** Focus on strategic economic development pursuits that will increase local jobs, generate additional revenue and create demand for supporting businesses.

**Guiding Principle 4:** Foster support of local businesses through ongoing engagement and communication to ensure that Town policies and priorities support their growth and long-term success.

**Guiding Principle 5:** Develop and implement a collaborative Economic Gardening strategy with local businesses.

**Guiding Principle 6:** Support place-based economic development strategies that invest in public amenities to enhance our quality of life and thereby drive economic growth.

Index #	Description	Responsibility	Timeframe
29	Assess future Old Town Historic District Municipal Improvement District or Main Street Program	Executive Office	
30	Coordinate and facilitate the implementation of a Teacher’s Village with Beaufort Housing Authority and Beaufort County School District	Growth Management	



# Economic Growth

31	Establish a fee to be assessed on certain building permits that is earmarked to support eligible affordable and workforce housing programs	Growth Management	
32	Update and consolidate the memorandum of understanding between the Town and the Bluffton Historic Preservation Society	Growth Management	
33	Initiate discussions with Celebrate Bluffton to create a memorandum of understanding with the Town	Growth Management	
34	Update of the National Historic District Register to more closely align with the local district including historical research of the Buck Island Simmonsville Road neighborhood, Eagle's Field and Goethe/Shultz Road neighborhood	Growth Management	
35	Develop an incentive program to promote historic preservation through mechanisms such as the establishment of tax incentives authorized by the State of South Carolina Bailey Bill and / or a façade improvement program	Growth Management	
36	Implementation of eReview system for the online submittal and digital review of development and building permit applications	Growth Management	
37	Coordinate with Beaufort County on the development of a county-wide economic development framework, organization, and process for implementation	Bluffton Public Development Corporation	
38	Continue to build relationships with the South Carolina Department of Commerce, South Carolina Power Team, Beaufort County, Hilton Head Island, and other regional and state economic development organizations	Bluffton Public Development Corporation	
39	Increase the Buckwalter Place MCP expenditure cap with Beaufort County	Bluffton Public Development Corporation	
40	Expand the Buckwalter Place MCP area with Beaufort and Jasper Counties	Bluffton Public Development Corporation	
41	Market the Bluffton Village property for sale to targeted market sectors	Bluffton Public Development Corporation	
42	Center for cultural events	Executive Office	



# Town Organization

The Town of Bluffton will update and refine programs, policies, and projects that create a clean, safe, and sustainable workplace. The Town will provide a working environment and benefits to attract and retain a workforce that is committed to providing outstanding service to its citizens at an exceptional value for their tax dollars.

**Guiding Principle 1:** Establish clear management expectations for all employees and volunteers of the Town.

**Guiding Principle 2:** Develop initiatives to improve communication and transparency for Town employees through “Open Book Management” concepts.

**Guiding Principle 3:** Create and maintain a culture of ownership by empowering employees to make decisions. Ensure employees have the necessary intellectual and physical resources to efficiently and effectively perform their jobs and provide excellent customer service.

**Guiding Principle 4:** Implement programs and develop projects that create a professional, safe, value-oriented, accountable and responsive work environment with opportunities for education, advancement, and job fulfillment.

**Guiding Principle 5:** Evaluate and implement opportunities to foster employee involvement in meaningful ways that strengthen their relationships internally and within the community to promote a sense of cooperation and unity.

**Guiding Principle 6:** Develop training, systems, and policies that continuously improve governance and teamwork between the Mayor and Council, the Town Manager, the Leadership Team, Town Staff and the various boards and commissions.

Index #	Description	Responsibility	Timeframe
55	Consideration to provide public access to Town Council Meetings with live stream capabilities	Executive Office	
56	Establish a Town of Bluffton staff, Boards, Commissions, and Committee’s Customer Service Institute	Executive Office	
57	Implementation of IT Strategic Plan	Finance	
58	Implementation of File Management and Records Retention Plan	Finance	



# Town Organization

59	Assess asset management software to assist in the tracking, documentation, maintenance, and overall management of Town-owned assets	Engineering	
60	Initiate the update of the 2007 Comprehensive Plan as required by State Law	Growth Management	
61	New Employee Onboarding and Integration	Human Resources	
62	Town Staff Corporate Social Responsibility Program	Human Resources	
63	Enhancements to Voluntary Benefits - Telemedicine and Long Term Care Coverage	Human Resources	
64	Move into new 3600 sq. ft. location at Kroger Marketplace	Don Ryan Center for Innovation	
65	Investigate feasibility of increasing number of Town Council members from 5 to 7	Executive Office	



# Community Quality of Life

The Town of Bluffton will update, support and provide policies, programs, gathering places, and events that sustain our vibrant, unique and authentic community. Our community can come together to celebrate and preserve its culture and history while enhancing the quality of life. Sustainable relationships with the community will be cultivated through citizen engagement, outstanding customer service, and clear, accessible communication.

**Guiding Principle 1:** Support and create partnerships with public/private educational institutions and local school leadership. Provide multi-generational development programs to ensure quality education and recreational opportunities.

**Guiding Principle 2:** Create an enhanced connection with neighborhoods throughout the Town through focused outreach and strategic utilization of various communication methods.

**Guiding Principle 3:** Enhance public safety business process improvements and innovative programs that ensure a safe community.

**Guiding Principle 4:** Support initiatives and evaluate community policies, programs, gathering places, and events that promote healthy and quality lifestyles for our diverse citizenry.

**Guiding Principle 5:** Foster place based initiatives and Town codes that support a clean, well-maintained, sustainable community while protecting our natural resources including the May River.

Index #	Description	Responsibility	Timeframe
43	Review Town Code and align provisions with State Law, Unified Development Ordinance and best practices. Immediate amendments include: <ul style="list-style-type: none"> <li>• Towing Ordinance</li> <li>• Parking Ordinance</li> <li>• Community Events Ordinance</li> <li>• Dangerous Animal Ordinance</li> <li>• Mobile Vending Ordinance</li> <li>• Park Rules Ordinance</li> <li>• Affordable Housing Building Permit Fee</li> <li>• Property Maintenance Code</li> <li>• Building Code Ordinance</li> <li>• Bailey Bill</li> <li>• Unsafe, Uninhabited Structures Ordinance</li> </ul>	Executive Office	
44	Purchase and training of two K-9 dogs	Police Department	
45	Addition of two School Resource Officers	Police Department	



# Community Quality of Life

46	Addition of Class 3 Officer/Clerk 2 position	Police Department	
47	Addition of static License Plate Recognition Systems	Police Department	
48	Coordinate transit services supporting Old Town Bluffton and other areas with the Lowcountry Regional Transit Authority	Growth Management	
49	Provide updates to the UDO to include: <ul style="list-style-type: none"> <li>• Historic District architectural standard revisions to improve user-friendliness, remove redundancies and conflicts, and clarify terms and requirements;</li> <li>• Establish a minor subdivision application;</li> <li>• Update the sign regulations in accordance with recent court decisions;</li> <li>• Remove the silviculture application process in accordance with State Law; and</li> <li>• Require the provision of street lighting with qualifying development activities</li> </ul>	Growth Management	



# Infrastructure

The Town of Bluffton will strategically plan, implement and maintain current and future infrastructure and facilities that support the community’s quality of life, economic viability, and protects the environment.

**Guiding Principle 1:** Establish routine and industry best practice maintenance guidelines to monitor the efficiency and operability of current below and above grade infrastructure and facilities.

**Guiding Principle 2:** Identify programs, technologies or resources to compliment current operational practices that ensure the sustainability of existing infrastructure and facilities.

**Guiding Principle 3:** Establish long-term planning, prioritization and investment strategies for future infrastructure and facilities that improve the quality of life for citizens while being financially sustainable.

Index #	Description	Responsibility	Timeframe
4	Expansion of public safety cameras	Police Department	
5	Bonding Buckwalter Place Multi-County Commerce Park Fee in Lieu of Taxes revenue for public infrastructure at Buckwalter Place	Finance	
6	Bridge Street Enhancements	Engineering	
7	Dr. Mellichamp Drive Streetscape Improvements	Engineering	
8	Bluffton Road Streetscape Enhancements	Engineering	
9	Street Light Expansion	Engineering	
10	Cove Skids	Engineering	
11	Calhoun Street Bollards – Phase 2	Engineering	



# Infrastructure

12	Pedestrian Safety Enhancements including lighted crosswalks in high traffic areas of Old Town	Engineering	
13	Calhoun Street Dock Improvements	Engineering	
14	Buck Island Road / Simmonsville Road Sewer Phase 5 A – C Installation	Engineering	
15	Goethe Road Phase 2 Sidewalk and Pedestrian Safety Improvements	Engineering	
16	Dog Park	Engineering	
17	Negotiate a construction management agreement with Southeastern Development Associates to facilitate construction of public infrastructure and the Don Ryan Center for Innovation (DRCI) at Buckwalter Place Commerce Park	Bluffton Public Development Corporation	
18	Old Town streets ownership and maintenance (ghost roads/orphaned roads, etc.)	Growth Management	
19	Bullet-proof glass at Law Enforcement Center	Police Department	
20	Town-wide wayfinding program	Growth Management	
21	Jason and Able Streets Public Sewer Installation	Engineering	
22	Town Hall Renovation	Engineering	
23	Garvin House Historic Preservation	Engineering	



# Infrastructure

24	May River Road Streetscape	Engineering	
25	Goethe Road Sidewalk Improvements - Phase 1	Engineering	
26	Pine Ridge Stormwater Pilot Projects - 319 Grant	Engineering	
27	Stoney Creek Wetland Restoration	Engineering	
28	Buck Island Road / Simmonsville Road Sewer Phase 4	Engineering	



# The May River and Surrounding Rivers and Their Watersheds

The Town of Bluffton is committed to protecting and enhancing the environment of the May, Okatie/Colleton and New Rivers and their watersheds. The Town will support and encourage initiatives that continuously improve the water quality and the economic viability of the watersheds. The Town of Bluffton is the Heart of the Lowcountry and the May River is the heart of Bluffton. We will celebrate the May River while our community’s history, culture, and environment is protected for future generations.

**Guiding Principle 1:** Support initiatives, such as the May River Watershed Action Plan, to improve water quality of the May, Okatie/Colleton and New Rivers and their watersheds.

**Guiding Principle 2:** Seek collaboration and partnerships that protect, and improve the May, Okatie/Colleton and New Rivers and their watersheds.

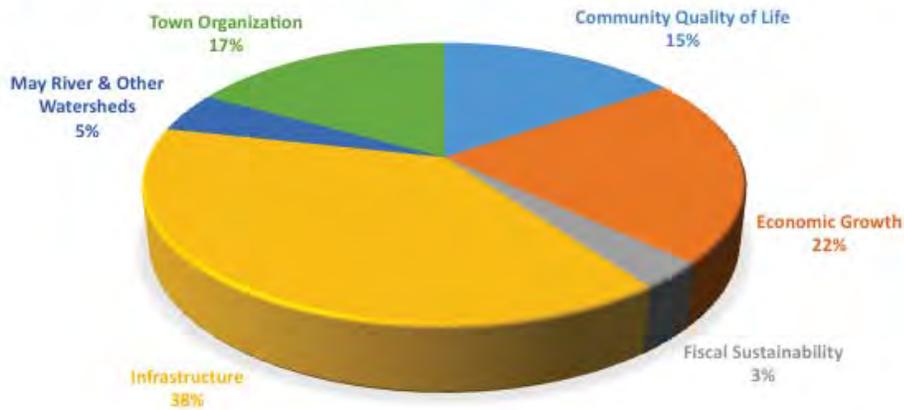
**Guiding Principle 3:** Celebrate the May River, its heritage and importance to the community.

Index #	Description	Responsibility	Timeframe
1	Implement the May River Watershed Action Plan priority stormwater projects including: <ul style="list-style-type: none"> <li>• Hampton Lake;</li> <li>• Wetland Restoration; and</li> <li>• Hampton Hall</li> </ul>	Engineering	
2	Stormwater Ordinance revisions as needed to support the MS4 Program and meet Federal and State requirements	Engineering	
3	Develop a sewer connection policy and program identifying potential funding sources and partners	Growth Management	



# Strategic Initiatives by Focus Areas

STRATEGIC INITIATIVES BY FOCUS AREAS



# Performance Measurements



A performance measure is a numeric description of an organization's work and the results of that work. Performance measures are based on data, and tell a story about whether an organization or activity is achieving its objectives and if progress is being made toward achieving policy or organizational goals. In technical terms, a performance measure is a quantifiable expression of the result of activities that indicate how much, how well and/or at what level services are provided during a given time period. Quantifiable means the description can be counted more than once or measured using numbers while results are what the city's work is intended to achieve or accomplish for its residents.

There are several reasons to measure, monitor and report performance of our work. There's an old saying, "if it's not measured it's not done"; performance measurement tells managers something important about the organization's services and processes. Performance measures are a tool to help understand, manage, and improve. In short, performance measurement provides data and information necessary to make informed decisions while providing a snapshot of current performance capabilities and the ability to track whether actual performance is getting better, staying the same, or getting worse over time. The best performance measures start conversations about organizational priorities, the allocation of resources, ways to improve performance, and offer an honest assessment of effectiveness.

Although performance measures may have a number of characteristics, these have been established by the Governmental Accounting Standards Board and are used in almost every kind of performance audit. Performance Measures should be:

- ❖ **Relevant** measures matter to the intended audience, and clearly relate to the activity being measured. Logic models are a way of establishing relevant measures.
- ❖ **Understandable** measures are clear, concise, and easy for a non-specialist to comprehend. This applies to language used in the title and description, and to technical aspects of the measure.
- ❖ **Timely** measures have information available frequently enough to have value in making decisions.
- ❖ **Comparable** measures have enough data to tell if performance is getting better, worse or staying about the same. They also provide the reader with a frame of reference or context to tell if current performance meets or exceeds expectations.
- ❖ **Reliable** measures have data that is verifiable, free from bias, and an accurate representation of what it is intended to be.



# Performance Measurements

- ❖ **Cost-effective** measures justify the time and effort to collect, record, display, and analyze the data given the measure's value. Another aspect of cost-effectiveness is feasibility. For instance, an ideal metric may require data collection, the scope and scale of which is far beyond its potential usefulness.

Performance measures may have other desirable characteristics, too:

- ❖ **Useful** measures help people doing the work understand what is happening with their business process, and how to get better results for customers.
- ❖ **Influence** relates to the ability of an agency to influence a measure, to “move the needle on the dial when they push on the pedal.” Some measures are important enough to society that we want to track them, even though a single agency's influence on them may be difficult to discern. These are often called indicators.
- ❖ **Significant** measures are those that are most important to representing performance. For instance, we can measure an almost infinite number of things about our body (weight, bicep size, body mass, resting heart rate, etc.) but medical science has identified a significant few that are appropriate to use under given circumstances.
- ❖ **Feasible** measurable data is on hand or the department can reasonably expect to collect it.

## Reference:

Government Accounting Standards Board (GASB), Performance Reporting for Government, *Characteristics Performance Information Should Possess*, adapted from GASB Concepts Statement No. 2, *Service Efforts and Accomplishments Reporting* (2008):

<http://www.seagov.org/aboutpmg/characteristics.shtml>

There are four types of typical performance measures that are quantifiable and results oriented:

- ❖ **Output Measures** (workloads)
  - The amount of work performed (bean counting)
- ❖ **Efficiency Measures**
  - Work performed vs. resources needed to do it
- ❖ **Outcome Measures** (effectiveness)
  - “Quality of performance” or achieving objectives
  - Response times, citizen satisfaction are examples
  - Productivity Measures
- ❖ **Combined efficiency and effectiveness** – rarely used



# Performance Measurements

Town Departments will focus on developing their own measures while keeping in mind the proposed strategic focus areas and guiding principles previously agreed upon. Below are examples of performance measurements for each strategic focus area to assist departments in developing their performance measures.

## **Fiscal Sustainability**

- ❖ Compliance with newly established financial policies
- ❖ Five Year Revenue and Expenditure Projections, updated Annually
- ❖ Monitor accuracy of projections
- ❖ GFOA Financial and Budget Reporting Awards – Annually
- ❖ Maintain City Reserve Fund Balance – Annually (Fund balance per capita)
- ❖ Cost of service and cost recovery policies

## **Economic Growth**

- ❖ Sales tax revenues quarterly
- ❖ Number of new business licenses quarterly
- ❖ Processing time of plan reviews and permits
- ❖ Number of new prospects opened compared to success rate

## **Town Organization**

- ❖ Annual Employee Survey Results
- ❖ Annual compliance with mandated training
- ❖ Number of internal communications to maintain “open book” management
- ❖ Bi-annual Citizen Satisfaction Survey and EE Satisfaction Survey (select metrics from surveys)

## **Community Quality of Life**

- ❖ Types of calls for Public Safety services and location within city
- ❖ Cost effectiveness of Emergency Medical Services
- ❖ Crime statistics by FBI type
- ❖ Types and participation of recreational programs
- ❖ Readership of City generated communications
- ❖ Effectiveness of environmental (including sanitation) programs
- ❖ Number of inspections – fire, building, code, etc.

## **Infrastructure**

- ❖ Annual roadway condition reports
- ❖ Annual water loss
- ❖ Number, location and severity of water main breaks
- ❖ Cost effectiveness of each city owned building
- ❖ Cost effectiveness of city owned vehicle maintained Roads-Annually
- ❖ Water service disruptions
- ❖ Sanitary sewer overflows (# of unpermitted discharges)



# Four Square Management<sup>©</sup> bridgegroupllc

## Building Collaborative Leaders Using Four Square Management<sup>©</sup> bridgegroupllc

The Town of Bluffton will be using Four Square Management as a project-planning tool to implement strategic plan projects. The tool is designed to provide a checklist for the Town to use to improve the implementation of key initiatives (projects). Town departments will use the Four Square Management checklist to ensure that all key components of planning a successful project have been met.

Four Square Management serves as a compass for aligning strategy with the operational implementation of new initiatives and also promotes collaborative decision-making. The vacuum that is often created without proper planning on new initiatives can result in problems when implementation creates unexpected consequences. A simple, but impactful example of unexpected consequences is when an organization implements a project, but the staffing and long-term financial resources to effectively manage the initiative are not considered. The Mayor, Council and Town Manager think it is important for the Town to have a tool that provides a clear guide to the organization by avoiding the potential pitfalls of unintended consequences on new initiatives.

Four Square Management provides a checklist for departments to use when developing and implementing new initiatives (projects). The key to success when implementing new initiatives is finding the balance among:

- ❖ Stakeholder/Customer Expectations
- ❖ Mayor and Council Expectations
- ❖ Department's Capacity to implement the project
- ❖ Capacity of employees to execute the project for Stakeholder/Customer



# Four Square Management<sup>©</sup> bridgegroupllc

Four-Square Management is a tool to strategically and tactically guide the Town departments through a measured process of improving the effectiveness of implementing new initiatives. How does Four Square Management work? Prior to implementing any new initiatives, the following questions should be addressed under each of the categories:

## **Stakeholder/Customer Expectations**

- ❖ Is this initiative consistent with the Town's Mission and Vision?
- ❖ Is it one of our stated strategic priorities or strategic focus areas in the Strategic Plan?
- ❖ Does it resolve an immediate and pressing problem that is appropriate for the organization to address?
- ❖ If funding is involved, can this initiative be sustained over the next five years or longer with other competing budget priorities?

## **Mayor and Council Expectations**

- ❖ What are the outcomes we will use to determine if this initiative is successful?
- ❖ When will the initiative be reviewed to determine how it is being implemented?
- ❖ What are the best practices for this initiative?

## **Management capacity to implement the policy**

- ❖ Do we have the necessary operational procedures to implement the initiative?
- ❖ If the initiative requires technology, is it in place or do we have to purchase it?
- ❖ Is a performance measurement system in place to track the outcomes or results of the initiative?
- ❖ Do we have the necessary structure and supervisory capacity to implement the initiative?
- ❖ Do we need a field trip to an organization that has developed and implemented the initiative?
- ❖ What are contingency plans if the initiative has problems while being implemented?
- ❖ What is our communication strategy for the initiative and the spokesperson?

## **Capacity of employees to execute the policy for the stakeholders/Customers**

- ❖ Has input from employees been received on how to implement the initiative effectively?
- ❖ Is employee training required to implement the initiative?
- ❖ How will implementing this initiative impact current work cycles for services?
- ❖ How will implementing the initiative affect timelines on any other initiatives approved in the Strategic Plan?

The Four Square Management model can provide the platform for implementing a more collaborative and result oriented approach for the Town. This simple template for the Town departments to use should not delay the development of new initiatives. It will help to make sure the initiative has run the gauntlet for its successful implementation.



# Integrated Strategic Plan



The strategic action plan is a living document. The Town will annually update the strategic action plan during the budget review and development process. Projects in the plan requiring funding over the next fiscal year will be identified. Projects should also be updated and reviewed at this time. New projects, if any, should also be identified and included in the strategic plan for the fiscal year or subsequent years. Performance measures should be reviewed and, if required, updated during this process.

In developing budget requests for future fiscal years, the Mayor, Council and management should review:

- ❖ Any strategic projects requiring funding
- ❖ Any new proposed strategic plan projects
- ❖ The staff's work plan for the new fiscal year
- ❖ Performance measurement adjustments, if any, for the new fiscal year



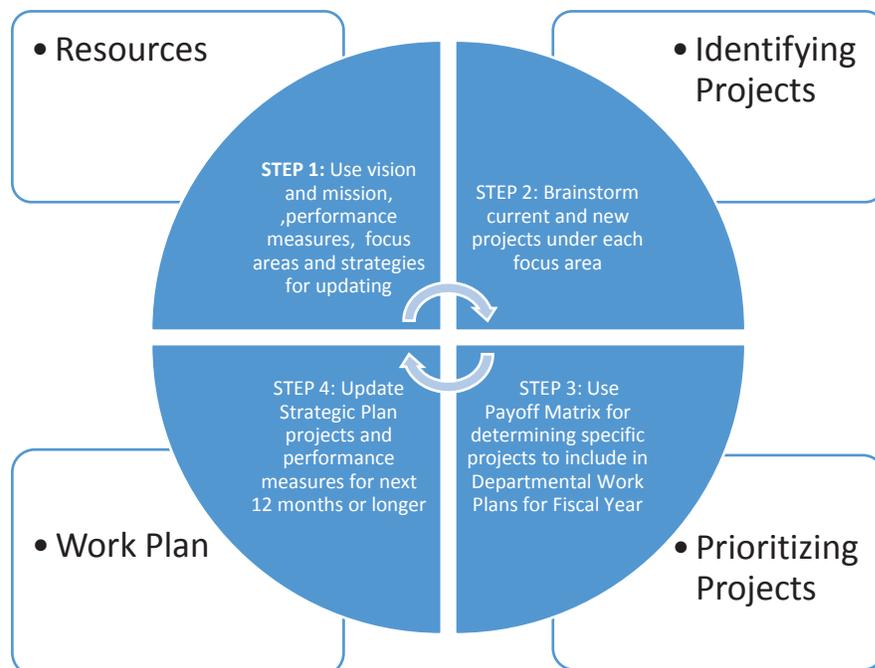
# Sustainable Strategic Plan

Annually updating of the Strategic Action Plan is necessary to ensure that the continuous improvement achieved each year is aligned with the Town's Vision and Mission. The Strategic Action Plan is a living document that can be sustained over time by the Town as part of its annual budgeting process. The Sustainable Strategic Plan procedures provide a process for annually updating the plan to also ensure that the Strategic Focus Areas and Guiding Principles remain in alignment with the Vision and Mission of the Town.

Building a sustainable Strategic Plan relies on four simple steps.

- Resources- Use the Vision and Mission statements, Strategic Focus Areas, and performance data to provide information for brainstorming new projects under the plan.
- Identifying Projects- Under each one of the focus areas, potential projects for the next 12 months or longer should be identified through brainstorming. At this point all projects, including new projects will be considered until they are prioritized.
- Prioritizing Projects- Using the Payoff Matrix to prioritize the list of identified projects and determine the work plan for the next 12 months or longer.
- Work Plan- Projects in the work plan and current or new performance measures are finalized for the strategic plan update.

## SUSTAINABLE STRATEGIC PLAN



# Sustainable Strategic Plan

## THE PAYOFF MATRIX

The “Payoff Matrix” provides a tool for the Town to use for identifying projects that are either easy or difficult to implement, but result in a high impact on the organization. The purpose of the matrix is to stay in quadrants 1 and 2.

	<b>Easy to Accomplish</b>	<b>Difficult to Accomplish</b>
<b>High impact on the organization/community</b>	1	2
<b>Low impact on the organization/community</b>	3	4

In 2016, the Town of Bluffton developed high impact projects to improve the quality and results of the services it provides to the community. Annually using the Payoff Matrix, departments can prioritize which projects meet this requirement in future years.



# Appendix

## Glossary of Acronyms

**AICPA: American Institute of Certified Public Accountants**

**AP: Accounts Payable**

**AR: Accounts Receivable**

**ATAX: Accommodations Tax**

**B&G: Buildings and Grounds**

**BABs: Build America Bonds**

**BPDC: Bluffton Public Development Corporation**

**BIS: Buck Island-Simmonsville**

**BS: Building Safety**

**CAFR: Comprehensive Annual Financial Report**

**CALEA: Commission on Accreditation for Law Enforcement Agencies**

**CDBG: Community Development Block Grant**

**CIP: Capital Improvements Program**

**COP: Community Oriented Policing**

**COLA: Cost of Living Adjustment**

**CPI: Consumer Price Index**

**DHEC: (South Carolina) Department of Health and Environmental Control**

**DS: Debt Service**

**DRC: Development Review Committee**

**DRCI: Don Ryan Center for Innovation**

**EPA: Environmental Protection Agency**

**FEMA: Federal Emergency Management Agency**

**FTE: Full-Time Equivalent**

**FY: Fiscal Year**

**GAAP: General Accepted Accounting Principles**

**GAAFR: Governmental Accounting, Auditing and Financial Reports**

**GASB: Governmental Accounting Standards Board**

**GFOA: Government Finance Officers Association**

**GO: General Obligation (Bonds)**

**GIS: Geographic Information System**

# Appendix

## Glossary of Acronyms (continued)

**HCOD: Highway Corridor Overlay District**

**HPOD: Historic Preservation Overlay District**

**HTAX: Hospitality Tax**

**IT: Information Technology**

**LEC: Law Enforcement Center**

**LCOG: Lowcountry Council of Government**

**MCIP: Multi-County Industrial Park**

**MID: Municipal Improvement District**

**MIDF: Municipal Improvement Development Fee**

**MRWAP: May River Watershed Action Plan**

**NAP: Neighborhood Assistance Program**

**NSP: Neighborhood Stabilization Program**

**O&M: Operations and Maintenance**

**OSHA: Occupational Safety and Health Administration**

**PALS: Parks and Leisure Services**

**PARD: (South Carolina) Parks and Recreation Department**

**P&CD: Planning and Community Development**

**PIO: Public Information Officer**

**PO: Purchase Order**

**PR: Payroll**

**SCSHFDA: South Carolina State Housing Finance & Development Authority**

**SRF: Single Residential Family**

**SFU: Single Family Unit**

**SWU: Stormwater Utility**

**TBD: To Be Determined**

**TIF: Tax Increment Financing**

**UDO: Unified Development Ordinance**

# Appendix

## Glossary of Terms

**Accrual:** Represents liabilities and non-cash-based assets used in accrual-based accounting. These type accounts include, but are not limited to, accounts payable and accounts receivable.

**Accounting System:** The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**Accounts Payable:** A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

**Accounts Receivable:** An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

**Activity:** A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible.

**Ad Valorem:** Latin for “value of.” Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

**Allocation:** The portion of an appropriation which is designated for expenditure by specific organization units and/or for specific purposes.

**Appropriation:** The legal authorization granted by a legislative body (the Town Council) to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in both amount and time.

**Arbitrage:** A profit from investment of tax-exempt bond proceeds in taxable securities.

**Assessed Valuation:** The estimated value placed on real and personal property by the County’s Assessor used as the basis for levying property taxes.

**Audit:** A methodical examination of the use of resources. It concludes in a written report of its findings, and it is a test of management’s accounting system to determine the extent to which internal accounting controls are both available and being used. Prepared by an independent certified public accountant (CPA), an audit’s primary objective is to determine if the Town’s financial statements fairly present the Town’s financial position and results of operation in conformity with general accepted accounting principles.

**Balanced budget:** A budget in which revenues fully cover expenditures. Appropriations may be made from prior year fund balance provided favorable reserves are maintained.

**Bond:** A form of borrowing which reflects a written promise to pay a specified sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**Budget:** A comprehensive financial plan of operation which incorporates an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budget Calendar:** The schedule of key dates or milestones which the Town follows in the preparation and adoption of the budget.

# Appendix

## Glossary of Terms (continued)

**Budget Message:** A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of the present economy and financial experience in recent years.

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Budget Transfer:** A change in the allocation of budgeted funds from one account to another or from one department to another within the same fund.

**Capital Improvements Program (CIP):** A plan of capital improvement expenditures to be incurred each year over a period of five years, setting forth each capital project, the amount to be expended in each year and the proposed methods of financing.

**Capital Outlay:** Fixed assets such as vehicles or equipment with a value in excess of \$5,000 and an expected life of more than one year. Exception: Software purchases must exceed \$50,000.

**Cash Basis of Accounting:** A basis of accounting under which revenues are recognized when cash is received and expenditures incurred when cash is paid.

**Consumer Price Index (CPI):** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of inflation in area of consumer products.

**Cost:** The amount of money or other consideration exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

**Current Assets:** Those assets which are available or can be made readily available from current operations or to pay current liabilities. Those assets which will be used up or converted to cash within one year. Some examples are cash, temporary investments and taxes receivable which will be collected within one year.

**Current Liabilities:** Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

**Current Taxes:** Taxes levied and due within one year.

**Debt:** An obligation resulting from borrowed money or from the purchase of goods and services. Debts of government include bonds and notes.

**Debt Limit:** The maximum amount of general obligated debt which is legally permitted. The State of South Carolina forbids cities from incurring debt in excess of 8% of the total assessed valuation of taxable property within the Town.

**Debt Service:** The payment of principal and interest on borrowed funds, such as bonds.

**Debt Service Requirement:** The amount of money required to pay the interest currently due on outstanding debt, and/or principal portion due on debt maturing in the up-coming year. The Town's debt service requirement may also include required annual contributions to sinking funds set up to accumulate monies for the retirement of term bonds.

# Appendix

## Glossary of Terms (continued)

**Delinquent Taxes:** Taxes that remain unpaid on and after the date they are due and which include a penalty for nonpayment.

**Department:** An organizational unit of the Town which manages an operation or group of related operations within a functional area.

**Depreciation:** The decrease in value of physical assets due to use and the passage of time.

**Division:** A sub-organizational unit of a Department having responsibility for a specific function within the Department.

**Encumbrance:** Commitments related to unperformed contracts for goods or services. Encumbrances represent the estimated amount of expenditures ultimately to result if the unperformed contracts are completed. Encumbrances are used for budgetary purposes only and are not expenditures under generally accepted accounting principles (GAAP).

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

**Exempt:** Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. Compensatory time off, as partial compensation for overtime hours worked, may be allowed by the respective department head.

**Expenditures/Expenses:** The amount of cash paid or to be paid for a service rendered, goods received or an asset purchased.

**Federal Emergency Management Agency (FEMA):** A federal agency that provides disaster relief.

**Fiscal Year (FY):** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The Town of Bluffton's fiscal year begins July 1<sup>st</sup> and ends the following June 30<sup>th</sup>.

**Fixed Asset:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**Franchise Fee:** Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries. Examples for the Town include electricity, telephone, and cable television.

**Fund:** A fiscal and accounting entity that has self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance:** The difference between governmental fund assets and liabilities; also referred to as fund equity.

**GASB 34:** Statement number 34 issued by GASB. A new reporting model that will require government financial statements to be written in a format similar to private business.

**Generally Accepted Accounting Principles (GAAP):** A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments.

# Appendix

## Glossary of Terms (continued)

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund. This is considered the Town's chief operating fund.

**General Ledger:** A book, file or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

**General Obligation (GO) Bonds:** When the Town pledges its full-faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. These bonds are usually repaid from taxes and other general revenue.

**Goal:** A statement of broad direction, purpose or intent on the needs of the community. A goal is general and timeless.

**Governmental Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard setting body for government entities.

**Governmental Funds:** Those funds through which more governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

**Grant:** A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

**Interfund Transfers:** Amounts transferred from one fund to another, generally for expenses incurred but paid from another fund for services rendered or for account tracking purposes.

**Intergovernmental Revenue:** Revenue received from other governments, whether local, state or federal, usually in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Levy:** To impose taxes, special assessments, or service charges for the support of Town activities.

**Long-Term Debt:** Any unmatured debt that is not a fund liability since it is not currently due, such as outstanding bonds issued by the Town.

**Major Funds:** The main operating fund (the General Fund) is always reported separate as a major fund. Other governmental and proprietary funds in which the total assets, liabilities, revenues or expenditures for the fiscal year are at least 10% of the corresponding total for the relevant category and at least 5% of the corresponding total for all governmental and proprietary funds combined are reported as a major fund. Other funds that public officials believe are particularly important to financial statement users may be reported separately. The Town of Bluffton budgets for four major funds-----1) General Fund, 2) Stormwater Fund, 3) Capital Improvements Fund, and Debt Service Fund.

**Mill:** A tax rate based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

**Modified Accrual Accounting:** A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and available. It is recommended as the standard for most governmental funds.

# Appendix

## Glossary of Terms (continued)

**Net Assets:** Total assets minus total liabilities.

**Non-Exempt:** Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

**Objectives:** A desired outcome that is measurable and that can be achieved within a specific time frame.

**Operation and Maintenance (O&M) Costs:** The day-to-day operating and maintenance costs of a municipality including such things as personnel, gas, electric utility bills, telephone expense, reproduction costs, postage, and vehicle maintenance.

**Operating Budget:** A financial plan for the Town's general operations, such as salaries, contract services, utilities and supplies.

**Ordinance:** A formal legislative enactment by the governing board of a municipality (the Town Council). If it is not in conflict with any higher form of law, such as, a State statute, a Federal law, or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less formality and has a lower legal status. Ordinarily, the Town's statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

**Performance Budget:** A budget format that includes (1) performance goals and objects and (2) demand, workload, efficiency, and effectiveness measures for each governmental program.

**Performance Indicators:** Statistical information which denotes the demands for services within a department/division.

**Performance Measurement:** A method of evaluation that uses measurable performance of activities to determine achievement of goals.

**Personnel Services:** The costs associated with compensating employees including benefits.

**Program:** An organized set of related work activities that are directed toward a common purpose or goal and represent well-defined uses of Town resources.

**Property Tax:** Property taxes are levied on both real and personal property according to the property's assessed valuation and the tax rate applied.

**Proposed Budget:** The budget as formulated and proposed by the budget-making authority (the Town Manager). It is submitted to the legislative body (the Town Council) for review and approval.

**Purchase Order:** A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Reserve:** An account used to earmark a portion of the fund balance. This may be done for various reasons. The most common are to indicate that a portion of the fund balance is not available for general expenditures or the amount has been legally segregated for specific future use.

**Resolution:** A special or temporary order of a legislative body (the Town Council). This action requires less legal formality than an ordinance.

# Appendix

## Glossary of Terms (continued)

**Resources:** Total monies available for appropriation purposes to include revenues, fund balances, transfers, and other financing sources (e.g. bond proceeds).

**Restricted Assets:** Monies or other resources that are limited in how they can be spent due to external legal restrictions, such as by creditors (debt covenants), grantors, contributors, laws, or regulations of other governments.

**Revenue:** Income received or anticipated from taxes or other sources, such as business licenses, user fees, fines, and investments.

**Revenue Bonds:** When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds are not included in the 8% general obligation debt limit set by the State.

**Special Assessments:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund:** A fund 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.

**Supplemental Appropriation:** An additional appropriation made by the legislative body (the Town Council) after the budget year has begun.

**Tax Increment Financing (TIF):** Funding of public investments in an area slated for development by capturing for a time, all or a portion of, the increased tax revenue that may result when the development stimulates private investment. As private investments add to the tax base within the development area, the increased tax revenues can only be used to public purposes permitted by ordinance.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of