Town of Bluffton, South Carolina
Fiscal Year 2016 Annual Budget
For the Period
July 1, 2015 through June 30, 2016

bluffton
HEART OF THE LOWCOUNTRY

Budget Adopted: June 9, 2015

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Bluffton

South Carolina

For the Fiscal Year Beginning

July 1, 2014

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, 2014. 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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Preface

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.

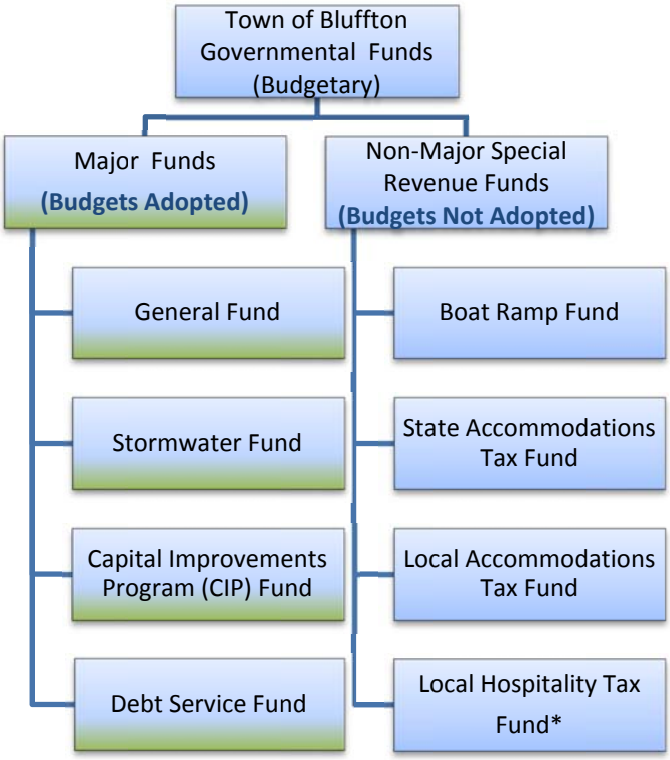
The Town's Annual Financial Reports are organized on a fund basis in accordance with generally accepted accounting principles (GAAP). The Town's basis of budgeting differs from the GAAP basis of accounting. Compensated absences liabilities that are expected to be liquidated with expendable available 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.

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.

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 14, 2015	Budget calendar and budget instructions distributed to departments for FY 2016 Budget Plan which includes fiscal years 2016-2020
February 13, 2015	Budget proposals completed in the MUNIS Financial Software budget module and released by Departments to applicable Unit Heads for review
February 20, 2015	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
February 23-25, 2015	Strategic Planning Sessions
March 3, 2015	Revisions to performance initiatives resulting from Strategic Planning Sessions due to Finance
March 13, 2015	Preliminary consolidated budget submitted to Town Manager for review and to compare proposed expenditures with projected revenues
March 18, 2015	Town Manager reviews the proposed budgets with Unit Heads and makes recommendations to ensure proper programming and balanced budget
March 25, 2015	Capital Improvements Program submitted to Planning Commission
April 1, 2015	Chamber's proposed budget due to Town for committee review
April 3, 2015	Final recommended budget revisions and finalized CIP data sheets due to Finance for consolidation
May 6, 2015	Accommodations Tax Advisory Committee (ATAC) review of Chamber's Budget for recommendations to Council
May 12, 2015	Town Manager delivers the proposed budget to Town Council for First reading of ordinance (additional workshops scheduled as needed)
May 13-June 8	Additional Budget Workshops scheduled as needed
June 12, 2015	Public Hearing; second and final reading of Budget Ordinance
July 1, 2015	New Fiscal Year begins

What are the goals and priorities guiding the budget?

(Please refer to the Strategic Plan which begins on page 161 for more detailed information.)

VISION 2030	GOALS
Bluffton 2030 is a **Beautiful Southern Town** that is the **heart of the Lowcountry**. Bluffton is the **Regional Center of the Lowcountry**. ********** The Bluffton Community has an **authentic historic district**, celebrates the **May River**, and respects the **Bluffton character**. ********** Bluffton is **a community of livable neighborhoods** and **has unique community destinations**. ********** Bluffton residents **enjoy an active lifestyle** and **opportunities to have fun**.	Livable, Sustainable Bluffton Community that Enhances Quality of Life Town Government: Excellent Services, Financially Responsible Celebrate the May River Regional Economic Center with Diverse Economy Upgraded Town Infrastructure and Facilities
POLICY AGENDA 2015-2016	**MANAGEMENT AGENDA 2015-2016**
Top Priority	**Top Priority**
Garvin House Stabilization and Partnership Neighborhood Assistance Program Oyster Factory Park Master Plan and Funding Buckwalter Place Public/Private Partnership Agreement for Public Infrastructure Community Events: Evaluation Report, Direction Calhoun Street Dock Project	Employee Re-Classification, Compensation and Benefit Study and Policy Direction Municipal Code Book: Re-Codification Town Government: Restructure Town of Bluffton: Website Overhaul Stoney Creek Wetlands Restoration MS4 Program: Implementation
High Priority	**High Priority**
Eagle's Field Improvements Historic/Heritage Tourism Development Town Hall Redevelopment Jason/Able Street Utility and Sewer Improvements Calhoun Street and Adjacent Area Plan and Future Projects Business License: Monitoring, Advocacy Don Ryan Center for Innovation Facility & Space	Boards and Commissions Recruitment: Action Plan Town Signage Improvements File Management and Records Retention Assessment Information Technology Strategic Plan Storm Water Ordinance: Revision (MS4) Bluffton: Sewer Master Plan for May River Watershed

Honorable Mayor and Council Members:

I am pleased to present to you the FY 2016 Consolidated Municipal Budget focusing on our strategic plan priorities and pursuing our town vision. It retains the commitment for taking care of Our Bluffton, its environment, culture, heritage, history, and quality of life. This is particularly evident in our capital projects such as May River Road Streetscape, Garvin House Preservation of a former slave's cabin, Oyster Factory Park, and the creating of memorable public places.

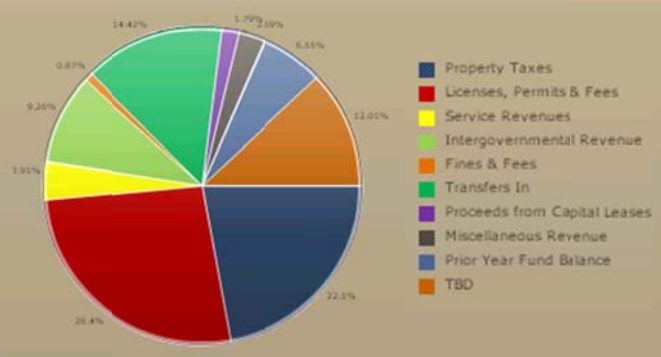
This adopted spending program of $29,143,795 maintains the same millage rate as the prior year 44.35 mills, 40 mills for our General (operating) Fund and 4.35 for the Debt Service Fund. This is accomplished due to the increase in our revenues spurred by robust investment and growth in most neighborhoods, growth in locally owned businesses, and rebounding of the regional economy. During the budget process we were able to meet our stakeholder's needs and improve our core services and efficiencies through organizational restructuring.

The chart below shows "*Where the Money Comes From*" and "*Where the Money Goes*" in our FY 2016 Consolidated Municipal Budget.

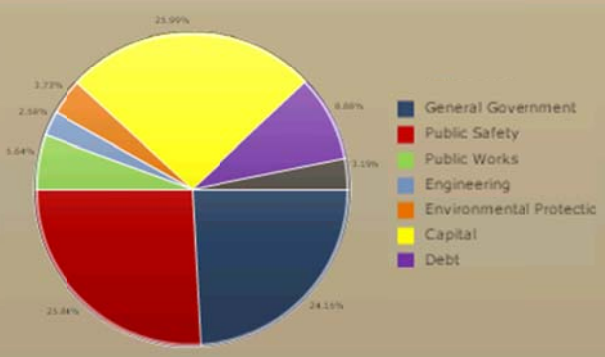
FY 2016 CONSOLIDATED BUDGET PROPOSAL
$29,143,795

	FY 2015 Budget	FY 2016 Proposal	$ Change	% Change
General Fund	$12,684,810	$14,139,330	$1,454,520	11.47%
Stormwater Fund	3,208,017	3,175,870	(32,147)	-1.00%
Capital Improvements Program Fund	7,978,058	9,882,000	1,903,942	23.86%
Debt Service Fund	1,733,940	1,946,595	212,655	12.26%
Total Consolidated Budget	$25,604,825	$29,143,795	$3,538,970	13.82%

Where The Money Comes From



Where The Money Goes



Some highlights for the General Fund $14,139,330 budget include investing in our town workforce, to provide adequate public safety, cover the increasing cost of health insurance, retirement plans, and a town website. The budget calls for monitoring of projects, funding new economic development operations including the Don Ryan Center for Innovation and the Bluffton Public Development Corporation, a neighborhood assistance program as recommended by the Affordable Housing Committee, and a Town Beautification Action Plan. There are ten additional full-time positions and one part-time position to be hired at various points throughout the fiscal year. These are spread throughout the organization and include six Police Department employees, one Building Inspector, one Purchasing/Grants Administrator, one Community Development Senior Planner, one Capital Projects Manager, and one part-time Intern. The budget provides a 3% merit pay increase opportunity for all employees and a 2% cost of living adjustment. It also funds a Classification, Compensation and Organizational Structure study.

In our Stormwater Fund $3,175,870 budget we provide the personnel, operations and capital funding for the protection of our May River projects, development of Municipal Separate Storm Sewer System (MS4) program and other Stormwater activities.

The Capital Improvements Program $9,882,000 budget provides for continued improvements in the Buck Island/Simmonsville area, roadway projects, pathways, park improvements, and land acquisition. It includes the investment in the quality of our Town facilities and workplace with a town hall redevelopment. It allocates for economic development at Buckwalter Place Commerce Park through a public/private partnership with developers, Blanchard & Calhoun.

The Debt Service $1,946,595 budgets provides for payments due on the General Obligation Bond issued for the Law Enforcement Center built in 2010 and a 2014 Tax Increment Finance Bond issued for a current refunding of debt.

Our Fiscal Year 2016 Budget sets forth our financial policies, long term financial projections, the priorities of Town Council, and maintains a healthy financial position. I appreciate the Department Heads and staff involved in the development of this budget. I want to expressly thank Town Council for their support and direction for Our Bluffton. The budget process is one of the most important duties we have to ensure and demonstrate to our citizens our ability to manage the operations and finances of the Town.

Sincerely,

Marc Orlando

Marc Orlando, ICMA-CM
Town Manager
June 9, 2015

Town of Bluffton, South Carolina
Consolidated Municipal Budget
Fiscal Year
July 1, 2015 through June 30, 2016

Elected Officials

Mayor: The Honorable Lisa Sulka

Council Members:
Ted Huffman – Mayor Pro Tempore
Fred Hamilton
Karen Lavery
Larry Toomer

Appointed Officials

Marc Orlando – Town Manager

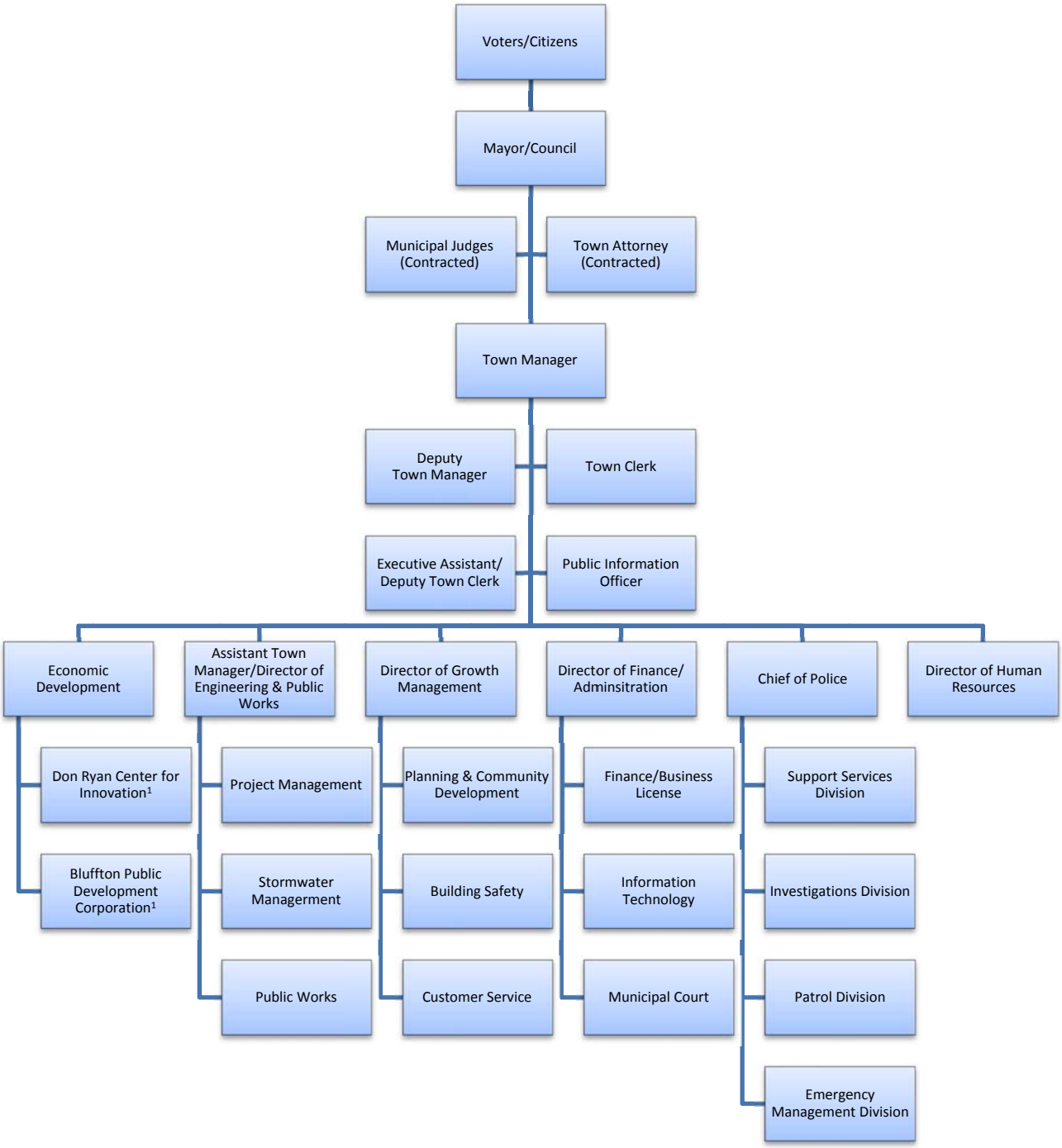
Terry A. Finger – Town Attorney

Senior Management

Frank Hodge	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

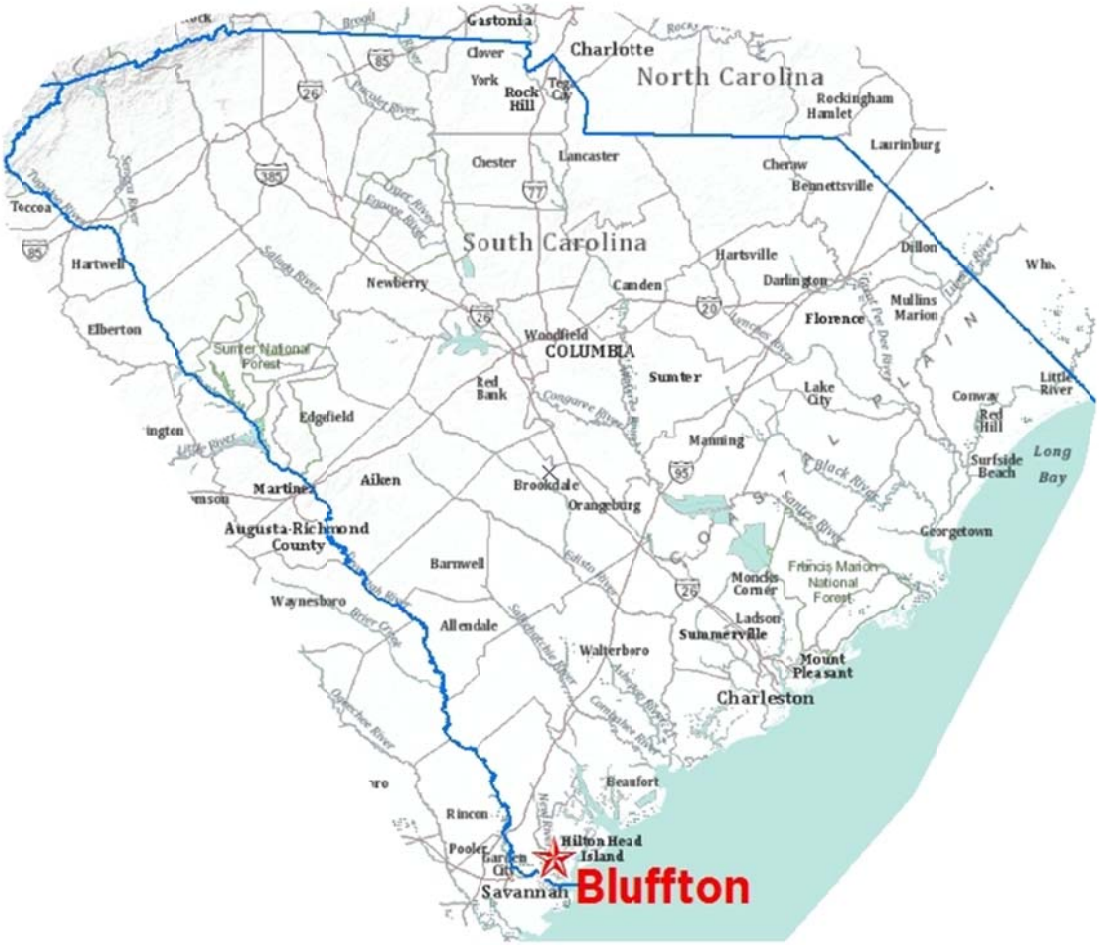
Town of Bluffton

Organizational Chart



[1]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

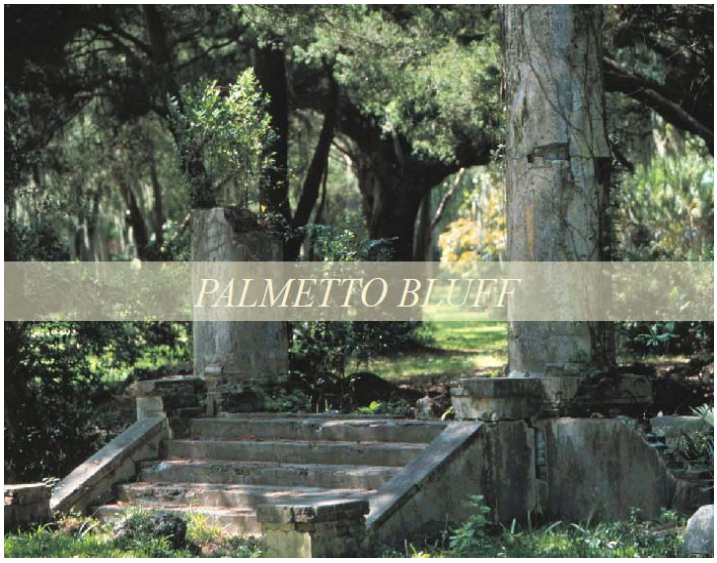
U.S. News & World Report
Rated No. 1 Hotel in South Carolina and No. 3 Top 10 Hotels in the U.S. – 2013

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

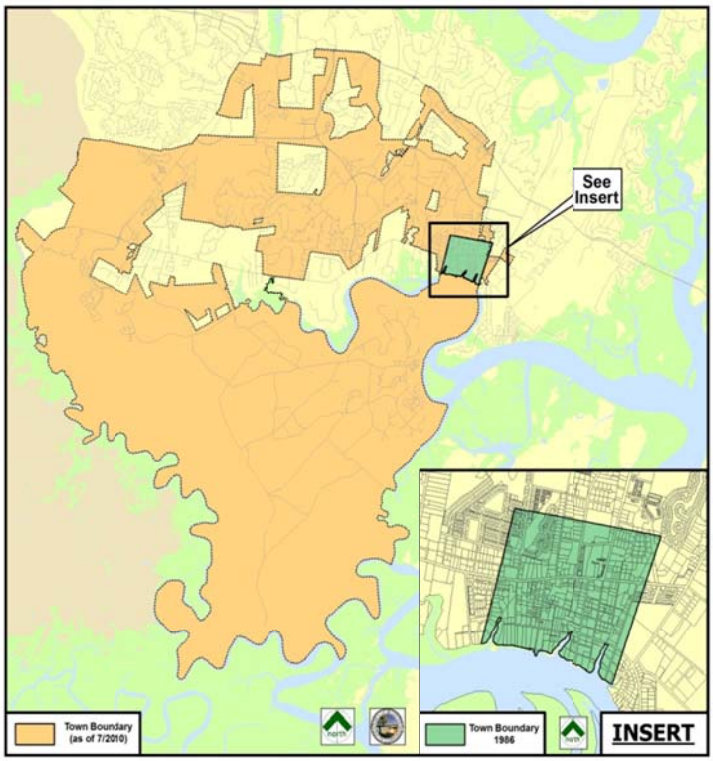
Conde Nast Travelers Readers' Choice Awards
Voted #1 Best Resort in the Southern US – 2012

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/Simmonsville 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 polices, 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 2016 is increased 47.2% 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 CareCore 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 CareCore to expand its presence in South Carolina. CareCore, 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 CareCore and encompassing approximately 35,000 additional square feet was completed. To date, more than 400 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 CareCore National officially opened as the Don Ryan Center for Innovation. It is named after the late Don Ryan who was CEO of CareCore 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.

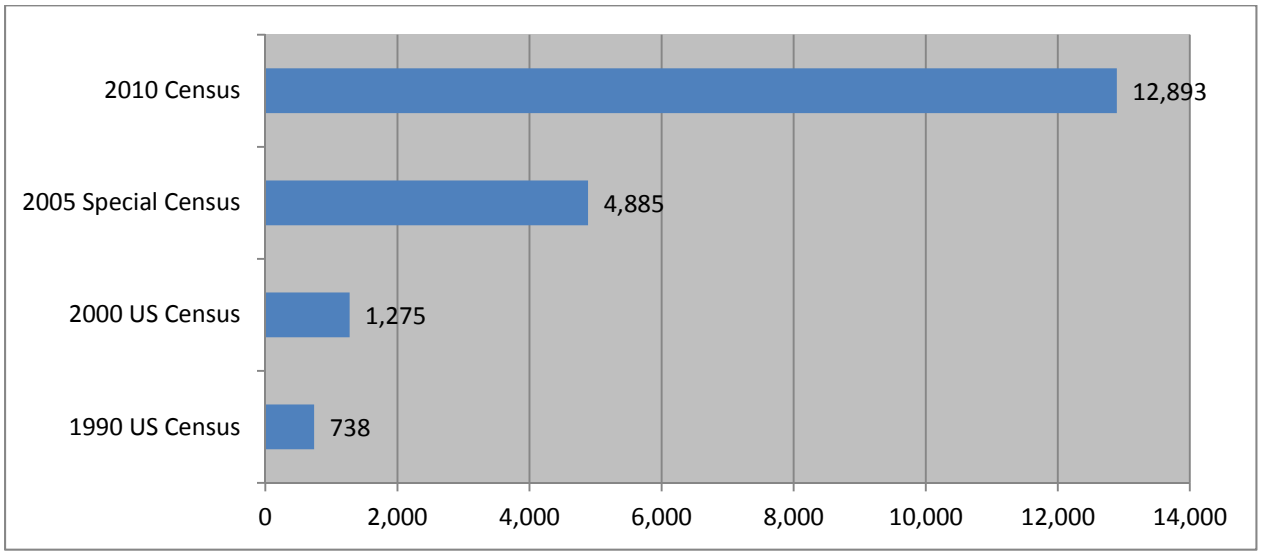
Technology allows us to work from virtually anywhere. Relocating to Buckwalter Place is no exception. This quiet, urban village is big on innovation and idea-based industry and has a state-of-the-art fiber optic infrastructure.

In January of 2012, Station 300, a family entertainment complex including 24-lanes of bowling opened in Buckwalter Place. The complex uses state-of-the-art digital technology in every area of operation, including software developed by 2G to enable innovative marketing and operation of the entertainment venues in the facility.

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:

Year Ended	Beaufort County	South Carolina	United States
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%	5.1%
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%

Source: US Department of Labor, Bureau of Labor Statistics

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:

Year Ended	Beaufort County Per Capita Income	Beaufort County Percentage of U.S. Per Capita	South Carolina Per Capita Income	United States Per Capita Income
2001	$34,642	109.89%	$25,835	$31,524
2002	$35,108	110.41%	$26,242	$31,798
2003	$36,288	111.05%	$26,876	$32,676
2004	$38,394	111.94%	$28,057	$34,300
2005	$40,137	111.84%	$29,354	$35,888
2006	$43,384	113.79%	$31,111	$38,127
2007	$44,469	111.72%	$32,350	$39,804
2008	$43,770	107.09%	$33,157	$40,873
2009	$41,935	106.55%	$32,376	$39,357
2010	$39,713	98.88%	$32,688	$40,163
2011	$41,978	99.24%	$34,183	$42,298
2012	$42,952	98.21%	$35,056	$43,735
2013	$41,663	93.07%	$35,453	$44,765
2014	na	na	$36,934	$46,129

na = not available
Source: U.S. Bureau of Economic Analysis

Major Employers (as of June 30, 2015)

Company	Product or Service	Number of Employees
Beaufort County School District – Bluffton only	Education	556
eviCore National, LLC	Healthcare	354
Inn at Palmetto Bluff & Palmetto Bluff Clubs	Hotel/Tourism	347
Publix	Retail	234
NHC Healthcare/Bluffton	Healthcare	207
Resort Services, Inc.	Linen Supply	180
Hargray	Communications	150
Kroger	Retail	125
Bluffton Township Fire Department	Public Service	129
Town of Bluffton	Government	107
Outback Steakhouse	Restaurant	78

Sources: Beaufort Regional Chamber of Commerce and Bluffton Finance Department

Town of Bluffton at a Glance

Economics Profile

Top Five Tax Payers	Fiscal Year 2015 Tax Year 2014 Assessed Value	Percent of Total Assessed Value
South Carolina Electric & Gas	$4,360,190	2.8%
Palmetto Electric Cooperative	$1,712,190	1.1%
Garrison Bluffton LLC	$1,306,610	0.8%
East Coast Newspapers Inc	$1,912,750	1.2%
PBLH LLC	$1,138,900	0.7%

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

Property Tax Rates (*Direct and Overlapping*)

			Overlapping Rates		
Fiscal Year	Tax Year	Town of Bluffton	Beaufort County	Bluffton Fire District	Total Rate
2004	2003	49.00	194.4	26.1	269.5
2005	2004	42.00	142.8	18.6	203.4
2006	2005	42.00	146.1	20.2	208.3
2007	2006	42.00	157.8	21.0	220.8
2008	2007	40.00	174.7	22.0	236.7
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

Assessed Values

		Real & Personal Property		Motor Vehicles		Total Taxable	
Fiscal Year	Tax Year	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 2016	$ 155,126,340
Debt Limit (8% of assessed value)	12,410,107
Debt applicable to limit	(6,090,000)
Legal Debt Margin (without a referendum)	$ 6,320,107
Total net debt applicable to the limit as a percentage of debt limit	49.1%

Legal Debt Margin Information Last Five Years

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Debt limit	$ 10,917,341	$ 10,956,084	$ 11,731,464	$ 11,244,755	$ 11,052,001
Total net debt applicable to limit	$ 6,500,000	$ 6,500,000	$ 6,500,000	$ 6,300,000	$ 6,090,000
Legal debt margin	$ 4,417,341	$ 4,456,084	$ 5,231,464	$ 4,944,755	$ 4,962,001
Total net debt applicable to limit as a percentage of debt limit	59.5%	59.3%	55.4%	56.0%	55.1%

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 purposed, 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.

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.

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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 measureable 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

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).

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.

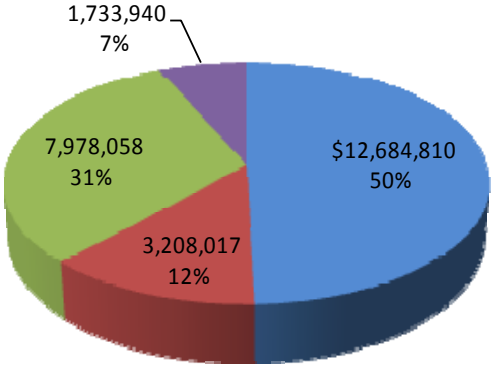
The General Fund is the Town's primary operating fund and is used to account for all Town financial resources except those to be accounted for in another fund. Principal sources of revenue are property taxes and licenses and permit fees.

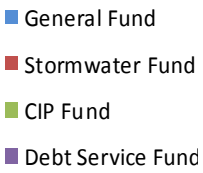
The Stormwater Fund accounts for and reports the financial resources of all stormwater-related expenditures including routine maintenance and capital projects. The primary source of revenue is stormwater utility fees and state and federal grants.

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.

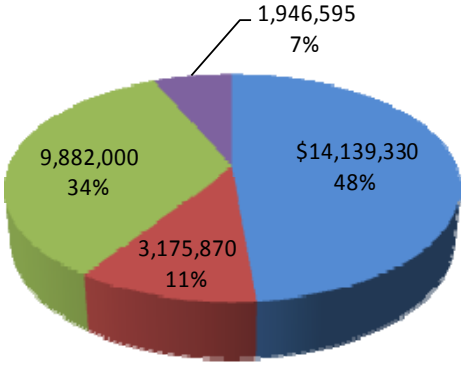
The Debt Service Fund accounts for the accumulation of resources for the payment of interest and principal on general long-term debt obligations. The primary source of revenue is property tax and bond proceeds.

FY 2015 Budget - $25,604,825





FY 2016 Budget - $29,143,795



	FY 2015 Amended Budget	FY 2016 Adopted Budget	$ Change	% Change
General Fund	$ 12,684,810	$ 14,139,330	$ 1,454,520	11.47%
Stormwater Fund	3,208,017	3,175,870	(32,147)	-1.00%
CIP Fund	7,978,058	9,882,000	1,903,942	23.86%
Debt Service Fund	1,733,940	1,946,595	212,655	12.26%
Total Consolidated Budget	$ 25,604,825	$ 29,143,795	$ 3,538,970	13.82%

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/government/departments/financeadministration/Pages/financialreports.aspx

Consolidated Budget

Budget Summary by Fund

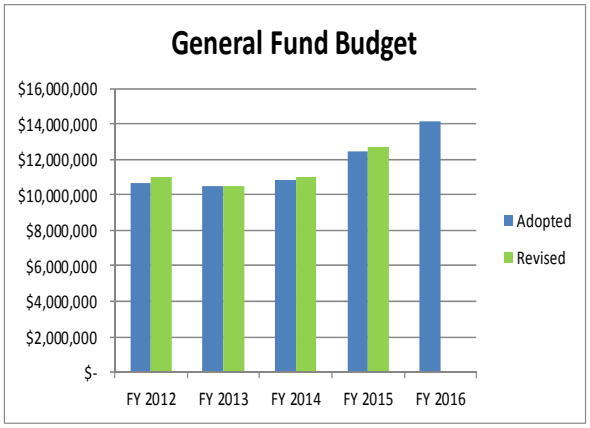
Last Five Years

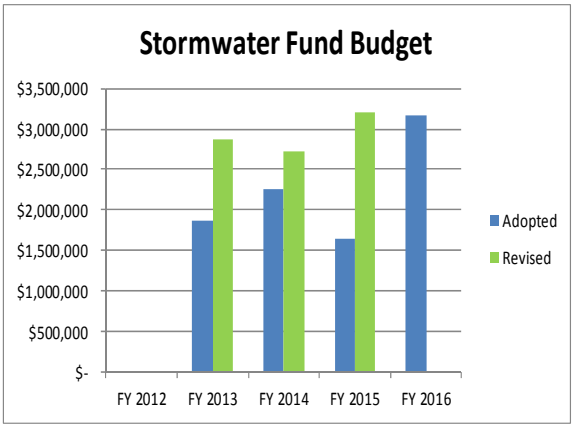
	General Fund	
	Adopted	Revised
FY 2012	$ 10,681,800	$ 11,000,455
FY 2013	$ 10,514,990	$ 10,520,490
FY 2014	$ 10,855,890	$ 11,010,010
FY 2015	$ 12,442,205	$ 12,684,810
FY 2016	$ 14,139,330	

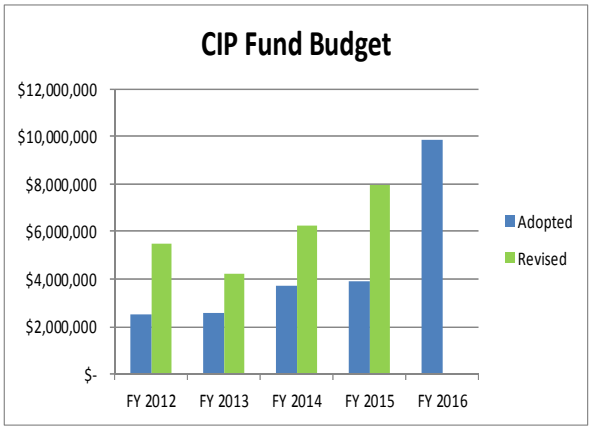
	Stormwater Fund	
	Adopted	Revised
FY 2012	$ -	$ -
FY 2013	$ 1,868,830	$ 2,874,305
FY 2014	$ 2,251,550	$ 2,723,135
FY 2015	$ 1,647,065	$ 3,208,017
FY 2016	$ 3,175,870	

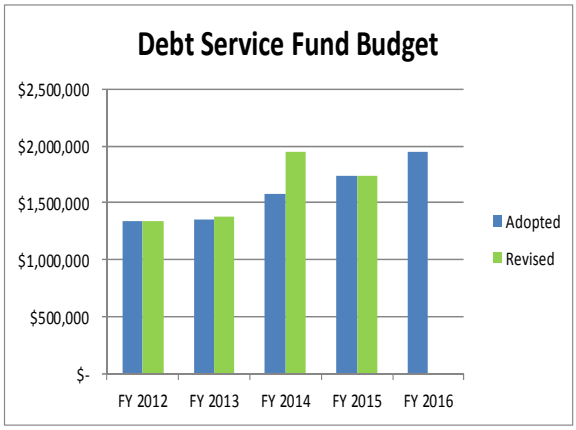
	CIP Fund	
	Adopted	Revised
FY 2012	$ 2,516,080	$ 5,511,085
FY 2013	$ 2,560,000	$ 4,235,815
FY 2014	$ 3,690,000	$ 6,255,270
FY 2015	$ 3,925,000	$ 7,978,058
FY 2016	$ 9,882,000	

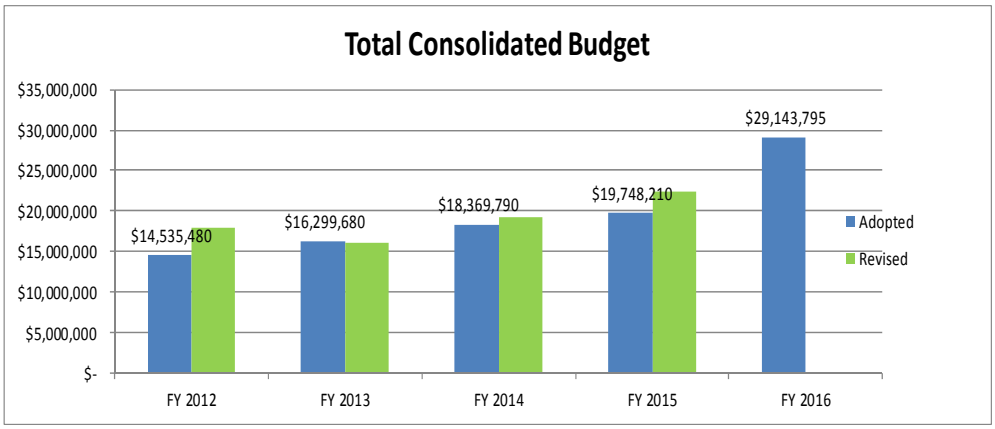
	Debt Service Fund	
	Adopted	Revised
FY 2012	$ 1,337,600	$ 1,337,600
FY 2013	$ 1,355,860	$ 1,385,860
FY 2014	$ 1,572,350	$ 1,942,350
FY 2015	$ 1,733,940	$ 1,733,940
FY 2016	$ 1,946,595	











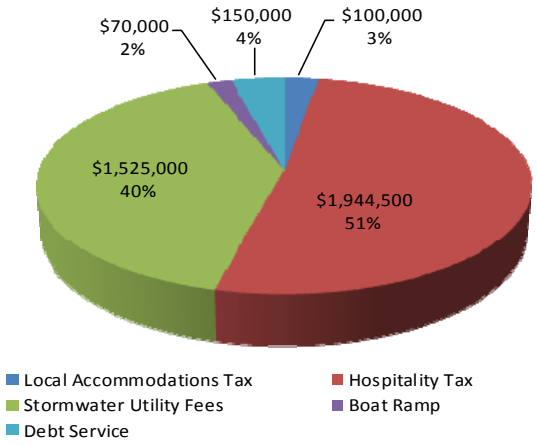
Consolidated Budget

Sources and Uses by Fund

	General Fund	Stormwater Fund	CIP Fund	Debt Service Fund	Consolidated Total
Revenues and Other Sources					
Property Taxes	$ 4,600,000	$ -	$ -	$ 1,691,000	$ 6,291,000
Licenses & Permits	6,343,220	1,200,000	395,000	152,175	8,090,395
Intergovernmental Revenue	557,395	540,000	1,672,500	103,195	2,873,090
Service Revenues	743,800	-	-	-	743,800
Fines & Fees	255,000	-	-	-	255,000
Miscellaneous Revenue	82,500	175	-	225	82,900
Transfers In	563,265	-	3,789,500	-	4,352,765
Proceeds	521,520	-	-	-	521,520
Other Financing Sources TBD	-	-	3,625,000	-	3,625,000
Budgeted Use of Prior Year Fund Balance	472,630	1,435,695	400,000	-	2,308,325
Total Revenues and Sources	$14,139,330	$ 3,175,870	$ 9,882,000	$ 1,946,595	$29,143,795
Expenditures and Other Uses					
Operations	$13,309,102	$ 751,945	$ -	$ -	$14,061,047
Debt	347,631	-	-	1,946,595	2,294,226
Capital	482,597	873,925	9,882,000	-	11,238,522
Transfers Out		1,550,000	-	-	1,550,000
Fund Balance Reserve		-	-	-	-
Total Expenditures and Uses	$14,139,330	$ 3,175,870	$ 9,882,000	$ 1,946,595	$29,143,795

General Fund Transfers In

CIP Fund Transfers In



Consolidated Budget

Budget Summary Compared to Prior Year

	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Revenues and Other Sources				
Property Taxes	$ 5,615,435	$ 6,291,000	$ 675,565	12.03%
Licenses & Permits	6,973,790	8,090,395	1,116,605	16.01%
Intergovernmental Revenue	1,905,660	2,873,090	967,430	50.77%
Service Revenues	527,000	743,800	216,800	41.14%
Fines & Fees	170,000	255,000	85,000	50.00%
Miscellaneous Revenue	78,575	82,900	4,325	5.50%
Transfers In	5,030,782	4,352,765	(678,017)	-13.48%
Proceeds	587,646	521,520	(66,126)	-11.25%
Other Financing Sources TBD	2,125,000	3,625,000	1,500,000	70.59%
Budgeted Use of Prior Year Fund Balance	2,590,937	2,308,325	(282,612)	-10.91%
Total Revenues and Sources	$25,604,825	$29,143,795	$ 3,538,970	13.82%
Expenditures and Other Uses				
Operations	$12,744,265	$14,061,047	$ 1,316,782	10.33%
Debt	1,804,555	2,294,226	489,671	27.14%
Capital	9,535,210	11,238,522	1,703,312	17.86%
Transfers Out	1,520,795	1,550,000	29,205	1.92%
Fund Balance Reserve	-	-	-	N/A
Total Expenditures and Uses	$25,604,825	$29,143,795	$ 3,538,970	13.82%

The budgeted increase in property taxes over prior year is for the percent of anticipated growth. The Town's total millage rate remains at 44.35 mills.

The increase in Licenses & Permits (16%) is due to an upward trend of the revenues beginning in FY 2013 and continuing to increase in FY 2015 as well. This is a good sign of economic recovery with the Development Fees under the Service Revenues increasing as well.

Intergovernmental Revenues are increased significantly due to more federal and state funding projected for FY 2016. Subsequently, the Capital Projects are increasing as well. However, funds remaining unspent at year-end will be carried forward to FY 2016 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 2015. 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 10.33% primarily due to additional personnel proposed in FY 2016 as outlined in the General Fund and Personnel Sections.

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 $3,534,833 for FY 2016. The total estimated fund balance for the General Fund including restricted and committed amounts for the year beginning July 1, 2015 is $10,520,734.

A summary of the estimated changes in Fund Balance for FY 2016 follows:

Fund	Estimated Changes In Fund Balance					
	Beginning Fund Balance Estimate	Revenues & Other Sources	Expenditures & Other Uses	Ending Balance	$ Change	% Change
General Fund[1]	$ 10,520,734	$ 13,666,700	$ 14,139,330	$ 10,048,104	$ (472,630)	-4.49%
Stormwater Fund[2]	1,883,609	1,740,175	3,175,870	447,914	(1,435,695)	-76.22%
Capital Improvements Program Fund[3]	2,618,375	9,482,000	9,882,000	2,218,375	(400,000)	-15.28%
Debt Service Fund[4]	965,708	1,946,595	1,620,037	1,292,266	326,558	33.82%
Total	$ 15,988,426	$ 26,835,470	$ 28,817,237	$ 14,006,659	$ (1,981,767)	-12.40%

[1]A budgeted use of fund balance in the amount of $472,630 is adopted for FY 2016 in the General Fund. Of this, $347,630 is appropriated from the Vehicle and Equipment Reserve and $80,000 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.

[2]A budgeted use of fund balance in the amount of $1,435,695 is adopted for FY 2016 in the Stormwater Fund. 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.

[3]A budgeted use of fund balance in the amount of $400,000 is adopted for FY 2016 in the Capital Improvements Project Fund. The use of fund balance is necessary to complete the multi-year capital projects.

[4]A budgeted surplus of fund balance in the amount of $326,558 is adopted for FY 2016 in the Debt Service Fund. 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 2013	Actual 2014	Estimate 2015	Estimate 2016	Actual 2013	Actual 2014	Estimate 2015	Estimate 2016
Beginning Fund Balance, July 1st	$ 5,211,591	$ 6,866,905	$ 8,852,617	$ 10,520,734	$ 1,387,640	$ 1,563,436	$ 1,871,197	$ 1,883,609
Revenues								
Property Taxes	$ 4,259,614	$ 4,100,473	$ 4,306,910	$ 4,600,000	$ -	$ -	$ -	$ -
Licenses & Permits	5,185,326	6,053,330	6,727,662	6,343,220	1,078,087	1,113,215	1,120,000	1,200,000
Intergovernmental Revenue	598,740	516,241	639,130	557,395	265,914	141,961	204,500	540,000
Service Revenues	503,980	587,490	729,523	743,800	-	-	-	-
Fines & Fees	190,993	164,583	253,823	255,000	-	-	-	-
Miscellaneous Revenue	89,714	96,014	193,048	82,500	4,145	-	150	175
Total Revenues	**$ 10,828,367**	**$ 11,518,131**	**$ 12,850,096**	**$ 12,581,915**	**$ 1,348,146**	**$ 1,255,176**	**$ 1,324,650**	**$ 1,740,175**
Expenditures								
Operations	$ 9,575,128	$ 9,964,295	$ 11,666,977	$ 13,309,102	$ 629,281	$ 671,736	$ 650,000	$ 776,945
Debt Service	43,949	95,648	220,616	347,631				
Capital Outlay/Projects	248,154	301,618	481,167	482,597	358,690	275,679	203,990	873,925
Total Expenditures	**$ 9,867,231**	**$ 10,361,561**	**$ 12,368,760**	**$ 14,139,330**	**$ 987,971**	**$ 947,415**	**$ 853,990**	**$ 1,650,870**
Other Financing Sources (Uses)								
Transfers In	$ 562,118	$ 538,142	$ 599,135	$ 563,265	$ -	$ -	$ -	$ -
Transfers Out	(67,940)	-	-	-	(184,379)	-	(458,248)	(1,525,000)
TBD	-	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-	-
Proceeds from Capital Lease Purchases	200,000	291,000	587,646	521,520				
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**$ 694,178**	**$ 829,142**	**$ 1,186,781**	**$ 1,084,785**	**$ (184,379)**	**$ -**	**$ (458,248)**	**$ (1,525,000)**
Total Available Funding Sources	$ 11,522,545	$ 12,347,273	$ 14,036,877	$ 13,666,700	$ 1,163,767	$ 1,255,176	$ 866,402	$ 215,175
Total Appropriations	(9,867,231)	(10,361,561)	(12,368,760)	(14,139,330)	(987,971)	(947,415)	(853,990)	(1,650,870)
Total Other Sources of Cash	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	**$ 1,655,314**	**$ 1,985,712**	**$ 1,668,117**	**$ (472,630)**	**$ 175,796**	**$ 307,761**	**$ 12,412**	**$ (1,435,695)**
Projected Ending Fund Balance, June 30	**$ 6,866,905**	**$ 8,852,617**	**$ 10,520,734**	**$ 10,048,104**	**$ 1,563,436**	**$ 1,871,197**	**$ 1,883,609**	**$ 447,914**

	Capital Improvements Fund				Debt Service Fund			
	Actual 2013	Actual 2014	Estimate 2015	Estimate 2016	Actual 2013	Actual 2014	Estimate 2015	Estimate 2016
Beginning Fund Balance, July 1st	$ 1,576,372	$ 1,979,496	$ 2,257,715	$ 2,618,375	$ 922,243	$ 1,143,150	$ 978,299	$ 965,708
Revenues								
Property Taxes	$ -	$ -	$ -	$ -	$ 1,313,704	$ 1,479,979	$ 1,615,000	$ 1,691,000
Licenses & Permits	-	20,000	343,800	395,000	154,590	151,650	151,050	152,175
Intergovernmental Revenue	1,204,545	257,398	293,195	3,097,500	116,686	107,409	106,745	103,195
Service Revenues	-	252,000	-	-	-	-	-	-
Fines & Fees	-	-	-	-	-	-	-	-
Miscellaneous Revenue	92,135	3,781	2,832	-	186	184	200	225
Total Revenues	**$ 1,296,680**	**$ 533,179**	**$ 639,827**	**$ 3,492,500**	**$ 1,585,166**	**$ 1,739,222**	**$ 1,872,995**	**$ 1,946,595**
Expenditures								
Operations	$ -	$ -	$ -	$ -	$ -		$ -	$ -
Debt Service	-	-	-	-	1,334,259	1,534,073	1,885,586	1,470,037
Capital Outlay/Projects	1,644,914	1,387,167	694,083	9,882,000	-		-	-
Total Expenditures	**$ 1,644,914**	**$ 1,387,167**	**$ 694,083**	**$ 9,882,000**	**$ 1,334,259**	**$ 1,534,073**	**$ 1,885,586**	**$ 1,470,037**
Other Financing Sources (Uses)								
Transfers In	$ 362,879	$ 757,787	$ 414,916	$ 3,789,500	$ -	$ -	$ -	$ -
Transfers Out	-	-	-	-	(30,000)	(370,000)	-	(150,000)
TBD	-	-	-	1,500,000	-	-	-	-
Bond Issuance				-	-	-	-	-
Proceeds from Capital Lease Purchases	-	300,000	-	700,000				
Proceeds from Sale of Capital Assets	388,479	74,420	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**$ 751,358**	**$ 1,132,207**	**$ 414,916**	**$ 5,989,500**	**$ (30,000)**	**$ (370,000)**	**$ -**	**$ (150,000)**
Total Available Funding Sources	$ 2,048,038	$ 1,665,386	$ 1,054,743	$ 9,482,000	$ 1,555,166	$ 1,369,222	$ 1,872,995	$ 1,796,595
Total Appropriations	(1,644,914)	(1,387,167)	(694,083)	(9,882,000)	(1,334,259)	(1,534,073)	(1,885,586)	(1,470,037)
Total Other Sources of Cash	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	**$ 403,124**	**$ 278,219**	**$ 360,660**	**$ (400,000)**	**$ 220,907**	**$ (164,851)**	**$ (12,591)**	**$ 326,558**
Projected Ending Fund Balance, June 30	**$ 1,979,496**	**$ 2,257,715**	**$ 2,618,375**	**$ 2,218,375**	**$ 1,143,150**	**$ 978,299**	**$ 965,708**	**$ 1,292,266**

Consolidated Budget

Budget Schedules by Fund

General Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Revenues						
Property Taxes	$ 4,259,614	$ 4,100,473	$ 4,136,700	$ 4,600,000	$ 463,300	11.20%
Licenses & Permits						
Business licenses	$ 1,284,970	$ 1,416,147	$ 1,336,900	$ 1,570,000	$ 233,100	17.44%
MASC Telecommunications	100,060	102,901	105,000	107,000	2,000	1.90%
MASC Insurance Tax Collection	1,258,503	1,310,818	1,327,400	1,353,000	25,600	1.93%
Franchise Fees	1,322,686	2,035,453	1,657,115	1,896,700	239,585	14.46%
Building Safety Permits	979,777	1,090,532	1,002,575	1,317,520	314,945	31.41%
Municipal Improvement Development Fees	233,100		-	-	-	N/A
Administrative Fees	50,646	36,260	44,000	44,000	-	0.00%
Fee In Lieu of Taxes	10,573	10,573			-	N/A
Tree Application Fees	-				-	N/A
Application Fees	48,514	50,646	55,000	55,000	-	0.00%
Total Licenses & Permits	$ 5,288,829	$ 6,053,330	$ 5,527,990	$ 6,343,220	$ 815,230	14.75%
Intergovernmental						
State Shared Revenues						
Local Government Fund	$ 275,380	$ 279,769	$ 278,145	$ 278,145	$ -	0.00%
Alcohol Tax	55,400			-	-	N/A
Federal Grants	39,584	10,867	132,620	-	(132,620)	-100.00%
Total State Shared Revenues	$ 370,364	$ 290,636	$ 410,765	$ 278,145	$ (132,620)	-32.29%
Other Local Governments						
School Resource Officer	$ 160,960	$ 168,516	$ 167,265	$ 214,500	$ 47,235	28.24%
School Crossing Guard	67,416	57,089	55,100	64,750	9,650	17.51%
Total Other Local Governments	$ 228,376	$ 225,605	$ 222,365	$ 279,250	$ 56,885	25.58%
Total Intergovernmental	$ 598,740	$ 516,241	$ 633,130	$ 557,395	$ (75,735)	-11.96%
Service Revenues						
Contract Police Services	$ 56,638	$ 54,610	$ 60,000	$ 60,000	$ -	0.00%
Impact Fee Collection Fee	29,346	27,103	27,000	36,000	9,000	33.33%
Development Fees	417,996	505,777	440,000	647,800	207,800	47.23%
Total Service Revenues	$ 503,980	$ 587,490	$ 527,000	$ 743,800	$ 216,800	41.14%
Fines & Fees						
Municipal Court	$ 167,024	$ 139,611	$ 150,000	$ 225,000	$ 75,000	50.00%
Victims Assistance	22,421	21,235	20,000	30,000	10,000	50.00%
Drug Forfeitures	1,548	3,737	-	-	-	N/A
Total Fees and Fines	$ 190,993	$ 164,583	$ 170,000	$ 255,000	$ 85,000	50.00%
Other Revenues						
Miscellaneous	$ 68,673	$ 60,862	$ 50,000	$ 52,000	$ 2,000	4.00%
Rental Income	15,275	28,675	24,700	25,500	800	3.24%
Interest Income	5,766	6,477	3,200	5,000	1,800	56.25%
Total Miscellaneous	$ 89,714	$ 96,014	$ 77,900	$ 82,500	$ 4,600	5.91%
Total Revenues	$10,931,870	$11,518,131	$11,072,720	$12,581,915	$ 1,509,195	13.63%
Other Financing Sources						
Transfers In From:						
State Accommodations Tax	$ 35,318	$ 33,413	$ 37,150	$ 38,265	$ 1,115	3.00%
Local Accommodations Tax	6,500				-	N/A
Hospitality Tax	500,000	500,000	500,000	500,000	-	0.00%
Stormwater Utility Fees	20,300	4,729	25,000	25,000	-	0.00%
CIP Fund Balance	-		56,985		-	0.00%
Budgeted Use of Prior Year Fund Balance	-		405,309	472,630	67,321	16.61%
Total Transfers	$ 562,118	$ 538,142	$ 1,024,444	$ 1,035,895	$ 11,451	1.12%
Proceeds From:						
Capital Lease Purchase	$ 200,000	$ 291,000	$ 587,646	$ 521,520	$ (66,126)	-11.25%
Total Proceeds	$ 200,000	$ 291,000	$ 587,646	$ 521,520	$ (66,126)	-11.25%
Total Revenues and Other Financing Sources	$11,693,988	$12,347,273	$12,684,810	$14,139,330	$ 1,454,520	11.47%
Expenditures and Other Financing Uses						
Town Council	$ 95,321	$ 103,148	$ 123,750	$ 138,485	$ 14,735	11.91%
Municipal Judges	47,026	37,373	48,670	48,895	$ 225	0.46%
Executive	379,349	352,154	709,505	753,140	$ 43,635	6.15%
Economic Development	164,527	191,686	255,278	191,770	$ (63,508)	-24.88%
Human Resources	185,885	234,151	236,330	342,405	$ 106,075	44.88%
Public Information	-	73,523	92,135	-	$ (92,135)	-100.00%
Finance/Business License	628,670	609,957	679,385	775,645	$ 96,260	14.17%
Municipal Court	251,726	223,621	236,500	254,015	$ 17,515	7.41%
Information Technology	547,109	583,298	734,795	768,210	$ 33,415	4.55%
Growth Management Administration/Customer Service	391,703	449,054	356,630	448,685	$ 92,055	25.81%
Planning & Community Development	497,474	361,910	587,347	925,428	$ 338,081	57.56%
Building Safety	676,502	848,123	984,930	701,918	$ (283,012)	-28.73%
Project Management	567,703	490,314	532,645	600,255	$ 67,610	12.69%
Public Works	860,678	882,139	1,103,665	1,087,320	$ (16,345)	-1.48%
Police	3,742,497	4,025,750	4,921,095	5,744,424	823,329	16.73%
Non-Departmental	831,061	895,360	1,082,150	1,358,735	$ 276,585	25.56%
Total Expenditures and Other Financing Uses	$ 9,867,231	$10,361,561	$12,684,810	$14,139,330	$ 1,454,520	11.47%

Consolidated Budget

Budget Schedules by Fund

Stormwater Fund

	FY 2013 Actual	FY 2014 Actual	FY2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Revenues						
Licenses & Permits						
Stormwater Utility Fees	$1,078,087	$1,113,215	$1,090,800	$1,200,000	$ 109,200	10.01%
Total Licenses & Permits	$1,078,087	$1,113,215	$1,090,800	$1,200,000	$ 109,200	10.01%
Intergovernmental Revenue						
Federal Grants	$ 265,914	$ 41,961	$ 290,000	$ 540,000	$ 250,000	86.21%
State Grants		$ 100,000				
Total Integovernmental Revenue	$ 265,914	$ 141,961	$ 290,000	$ 540,000	$ 250,000	86.21%
Other Revenue						
Interest Income	$ 145	$ -	$ 500	$ 175	$ (325)	-65.00%
Miscellaneouse (Local Grant)	4,000	-	-	-	-	N/A
Total Other Revenue	$ 4,145	$ -	$ 500	$ 175	$ (325)	-65.00%
Total Revenues	$1,348,146	$1,255,176	$1,381,300	$1,740,175	$ 358,875	25.98%
Other Financing Sources						
Transfers In From:						
Budgeted Use of Prior Year Fund Balance	$ -		$1,826,717	$1,435,695	$ (391,022)	-21.41%
Total Transfers In	$ -	$ -	$1,826,717	$1,435,695	$ (391,022)	-21.41%
Total Revenues and Other Financing Source	$1,348,146	$1,255,176	$3,208,017	$3,175,870	$ (32,147)	-1.00%
Expenditures and Other Financing Uses						
Personnel & Operating						
Stormwater Management Department	$ 629,281	$ 624,318	$ 762,065	$ 751,945	$ (10,120)	-1.33%
Capital Projects						
Watershed Sewer Master Plan	$ -	$ 27,500	$ -	$ -	$ -	N/A
Stormwater Improvements	33,091	136,234	-	-	-	N/A
SWU Management Plan Update				50,000	50,000	N/A
Hampton Hall Stormwater Retrofit	-	-	84,970	-	(84,970)	-100.00%
Hampton Lake Stormwater Retrofit		-	100,000	310,000	210,000	210.00%
Wetlands Restoration	-	86	399,915	85,000	(314,915)	-78.75%
319 Pilot Project - Phase 1	325,599	111,832	47,284	-	(47,284)	-100.00%
319 Pilot Project - Phase 2	-	27	499,973	428,925	(71,048)	-14.21%
Total Capital Projects	358,690	275,679	1,132,142	873,925	(258,217)	-22.81%
Transfer to General Fund	$ 20,300		$ -	$ 25,000	$ 25,000	N/A
Transfer to Capital Improvements Program Fund	164,079	42,688	1,313,810	1,525,000	211,190	16.07%
Total Transfers Out	$ 184,379	$ 42,688	$1,313,810	$1,550,000	$ 236,190	17.98%
Total Expenditures and Other Financing Use	$1,172,350	$ 942,685	$3,208,017	$3,175,870	$ (32,147)	-1.00%

Consolidated Budget

Budget Schedules by Fund

Capital Improvements Program (CIP) Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Revenues						
Licenses & Permits						
Municipal Improvement Development Fees	$ -	$ -	$ 205,000	$ 395,000	$ 190,000	92.68%
Tree Fees	-	20,000	-	-	-	N/A
Total Licenses & Permits	$ -	$ 20,000	$ 205,000	$ 395,000	$ 190,000	92.68%
Intergovernmental						
State Grants	$ 835,754	$ 13,134	$ -	$ -	$ -	N/A
Federal Grants	368,791	13,500	877,500	1,497,500	620,000	70.66%
County Funds	-	230,764		175,000	175,000	N/A
Total Intergovernmental	$1,204,545	$ 257,398	$ 877,500	$1,672,500	$ 795,000	90.60%
Other Revenues						
Development Fees	$ -	$ 252,000	$ -	$ -	$ -	N/A
Tree Fund	-	-	-	-	-	N/A
Interest Income	3,335	2,177	-	-	-	N/A
Miscellaneous Income	75,000	-	-	-	-	N/A
Donations	13,800	1,604	-	-	-	N/A
Total Other Revenues	$ 92,135	$ 255,781	$ -	$ -	$ -	N/A
Total Revenues	$1,296,680	$ 533,179	$1,082,500	$2,067,500	$ 985,000	90.99%
Other Financing Sources						
Transfers In From:						
Local Accommodations Tax	$ 38,825	$ 32,288	$ 178,739	$ 100,000	$ (78,739)	-44.05%
Hospitality Tax	57,129	310,821	2,730,993	1,944,500	(786,493)	-28.80%
Stormwater Utility Fees	164,079	42,688	1,313,810	1,525,000	211,190	16.07%
Boat Ramp Fees	4,906	1,990	38,105	70,000	31,895	83.70%
Municipal Improvement Development Fees	67,940		-	-	-	N/A
Debt Service	30,000	370,000	150,000	150,000	-	0.00%
Budgeted Use of Prior Year Fund Balance	-		358,911	400,000	41,089	11.45%
Total Transfers	$ 362,879	$ 757,787	$4,770,558	$4,189,500	$ (581,058)	-12.18%
Proceeds						
TBD	$ -		$2,125,000	$3,625,000	$ 1,500,000	70.59%
Proceeds from Sale of Capital Assets	388,479	74,420	-	-	-	N/A
Total Proceeds	$ 388,479	$ 74,420	$2,125,000	$3,625,000	$ 1,500,000	70.59%
Total Revenues and Other Financing Sources	$2,048,038	$ 1,365,386	$7,978,058	$9,882,000	$ 1,903,942	23.86%
Expenditures and Other Financing Uses						
Pathways	$ 338,934	$ 14,932	$ 449,038	$ 450,000	$ 962	0.21%
Park Development	46,771	262,067	985,445	928,000	(57,445)	-5.83%
Stormwater	-	-	-	-	-	N/A
Sewer & Water	183,002	65,188	2,147,559	3,212,000	1,064,441	49.57%
Roadway Improvements	175,081	116,768	1,644,759	1,539,500	(105,259)	-6.40%
Old Town Improvements	118,301	89,813	441,841	252,500	(189,341)	-42.85%
Town Facilities	-	472,349	1,252,431	2,500,000	1,247,569	99.61%
Land Acquisition	782,825	366,050	1,000,000	1,000,000	-	0.00%
Transfer to General Fund			56,985			
Total Expenditures and Other Financing Uses	$1,644,914	$ 1,387,167	$7,978,058	$9,882,000	$ 1,960,927	24.58%

Consolidated Budget

Budget Schedules by Fund

Debt Service Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Revenues						
Property Taxes						
Property Taxes - Tax Increment Financing (TIF) District	$1,042,094	$ 1,019,145	$ 1,040,400	$ 1,195,500	$ 155,100	14.91%
Real and Personal Property Taxes - GO BABs	271,610	460,834	438,335	495,500	57,165	13.04%
Total Property Taxes	$1,313,704	$ 1,479,979	$ 1,478,735	$ 1,691,000	$ 212,265	14.35%
Licenses & Permits						
Municipal Improvement District (MID) Fees	$ 154,590	$ 151,650	$ 150,000	$ 152,175	$ 2,175	1.45%
Total Licenses & Permits	$ 154,590	$ 151,650	$ 150,000	$ 152,175	$ 2,175	1.45%
Intergovernmental Revenue						
Series 2010 BABs Federal Interest Rebate	$ 116,686	$ 107,409	$ 105,030	$ 103,195	$ (1,835)	-1.75%
Total Intergovernmental Revenue	$ 116,686	$ 107,409	$ 105,030	$ 103,195	$ (1,835)	-1.75%
Other Revenues						
Investment Income	$ 186	$ 184	$ 175	$ 225	$ 50	28.57%
Total Other Revenue	$ 186	$ 184	$ 175	$ 225	$ 50	28.57%
Total Revenues	$1,585,166	$ 1,739,222	$ 1,733,940	$ 1,946,595	$ 212,655	12.26%
Other Financing Sources						
Transfers In From:						
Prior Year Fund Balance	$ -	$ 370,000	$ -	$ -	$ -	N/A
Total Transfers In	$ -	$ 370,000	$ -	$ -	$ -	N/A
Total Revenues and Other Financing Sources	$1,585,166	$ 2,109,222	$ 1,733,940	$ 1,946,595	$ 212,655	12.26%
Expenditures and Other Financing Uses						
Series 2010 TIF Bonds Debt Payments	$1,000,372	$ 999,185	$ 997,360	$ 932,042	$ (65,318)	-6.55%
Other Charges	500	1,500	500	500	-	0.00%
Series 2010 GO BABs Debt Payments - Law Enforcement Cen	333,387	533,388	538,690	537,495	(1,195)	-0.22%
Transfers to CIP	30,000	370,000	150,000	150,000	-	0.00%
Fund Balance Reserve			47,390	326,558	279,168	589.09%
Total Expenditures and Other Financing Uses	$1,364,259	$ 1,904,073	$ 1,733,940	$ 1,946,595	$ 212,655	12.26%

Consolidated Budget

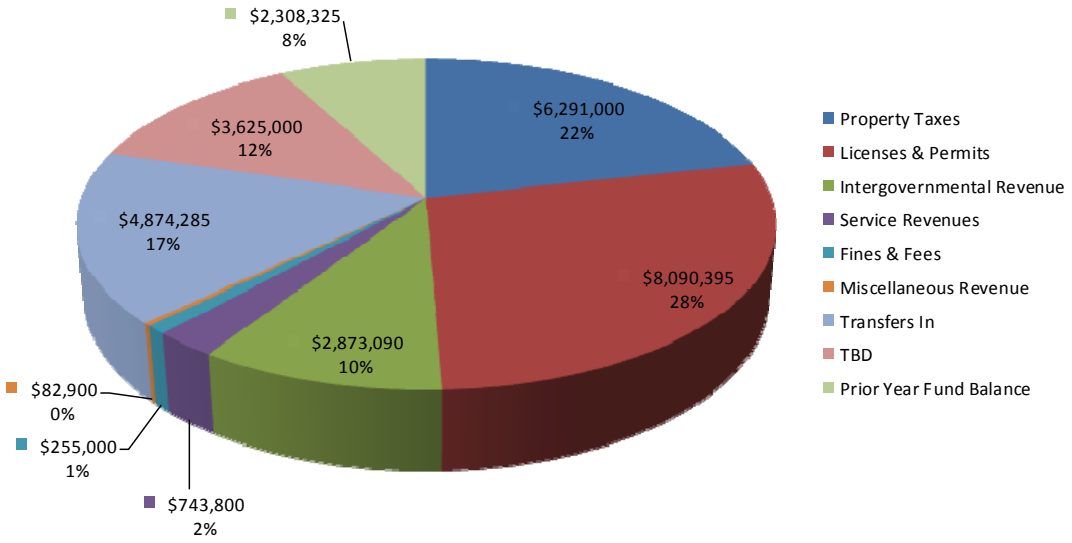
Total All Funds

	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Revenues						
Property Taxes	$ 5,573,318	$ 5,580,452	$ 5,615,435	$ 6,291,000	$ 675,565	12.03%
Licenses & Permits						
Franchise Fees	$ 1,322,686	$ 2,035,453	$ 1,657,115	$ 1,896,700	$ 239,585	14.46%
Business licenses	1,284,970	1,416,147	1,336,900	1,570,000	233,100	17.44%
MASC Telecommunications	100,060	102,901	105,000	107,000	2,000	1.90%
MASC Insurance Tax Collection	1,258,503	1,310,818	1,327,400	1,353,000	25,600	1.93%
Building Safety Permits	979,777	1,090,532	1,002,575	1,317,520	314,945	31.41%
Stomwater Utility Fees	1,078,087	1,113,215	1,090,800	1,200,000	109,200	10.01%
Municipal Improvement Development Fees	233,100	-	205,000	395,000	190,000	92.68%
MID Fees	154,590	151,650	150,000	152,175	2,175	1.45%
Administrative Fees	50,646	36,260	44,000	44,000	-	0.00%
Fee In Lieu of Taxes	10,573	10,573	-	-	-	N/A
Application Fees	48,514	50,646	55,000	55,000	-	0.00%
Tree Fees	-	20,000	-	-	-	N/A
Total Licenses & Permits	$ 6,521,506	$ 7,338,195	$ 6,973,790	$ 8,090,395	$ 1,116,605	16.01%
Intergovernmental						
State Shared Revenues						
Local Government Fund	$ 275,380	$ 279,769	$ 278,145	$ 278,145	$ -	0.00%
Alcohol Tax	55,400	-	-	-	-	N/A
Federal Interest Rebates	116,686	107,409	105,030	103,195	(1,835)	-1.75%
Federal Grants	674,289	66,328	1,300,120	2,037,500	737,380	56.72%
State Grants	835,754	13,134	-	-	-	N/A
Total State Shared Revenues	$ 1,957,509	$ 466,640	$ 1,683,295	$ 2,418,840	$ 735,545	43.70%
Other Local Governments						
County Funds	$ 228,376	$ 456,369	$ 222,365	$ 454,250	$ 231,885	104.28%
Total Other Local Governments	$ 228,376	$ 456,369	$ 222,365	$ 454,250	$ 231,885	104.28%
Total Intergovernmental	$ 2,185,885	$ 923,009	$ 1,905,660	$ 2,873,090	$ 967,430	50.77%
Service Revenues						
Contract Police Services	$ 56,638	$ 54,610	$ 60,000	$ 60,000	$ -	0.00%
Impact Fee Collection Fee	29,346	27,103	27,000	36,000	9,000	33.33%
Development Fees	417,996	505,777	440,000	647,800	207,800	47.23%
Total Sales and Service	$ 503,980	$ 587,490	$ 527,000	$ 743,800	$ 216,800	41.14%
Fines & Fees						
Municipal Court	$ 167,024	$ 139,611	$ 150,000	$ 225,000	$ 75,000	50.00%
Victims Assistance	22,421	21,235	20,000	30,000	10,000	50.00%
Drug Forfeitures	1,548	3,737	-	-	-	N/A
Total Fees and Fines	$ 190,993	$ 164,583	$ 170,000	$ 255,000	$ 85,000	50.00%
Other Revenues						
Miscellaneous	$ 161,473	$ 62,466	$ 50,000	$ 52,000	$ 2,000	4.00%
Rental Income	15,275	280,675	24,700	25,500	800	3.24%
Interest Income	9,432	8,838	3,875	5,400	1,525	39.35%
Total Miscellaneous	$ 186,180	$ 351,979	$ 78,575	$ 82,900	$ 4,325	5.50%
Total Revenues	$ 15,161,862	$ 14,945,708	$ 15,270,460	$ 18,336,185	$ 3,065,725	20.08%
Other Financing Sources						
Transfers In From:						
State Accommodations Tax	$ 35,318	$ 33,413	$ 37,150	$ 38,265	$ 1,115	3.00%
Local Accommodations Tax	45,325	32,288	178,739	100,000	(78,739)	-44.05%
Hospitality Tax	557,129	810,821	3,230,993	2,444,500	(786,493)	-24.34%
Stormwater Utility Fees	184,379	47,417	1,338,810	1,550,000	211,190	15.77%
Capital Improvement Program	-	-	56,985	-	(56,985)	-100.00%
Boat Ramp Fees	4,906	1,990	38,105	70,000	31,895	83.70%
General Fund	67,940	-	-	-	-	N/A
Debt Service	30,000	370,000	150,000	150,000	-	0.00%
Budgeted Use of Prior Year Fund Balance	-	370,000	2,590,937	2,308,325	(282,612)	-10.91%
Total Transfers	$ 924,997	$ 1,665,929	$ 7,621,719	$ 6,661,090	$ (960,629)	-12.60%
Proceeds From:						
Capital Lease Purchase	$ 200,000	$ 291,000	$ 587,646	$ 521,520	$ (66,126)	-11.25%
Sale of Assets	388,479	74,420	-	-	-	N/A
TBD	-	-	2,125,000	3,625,000	1,500,000	70.59%
Total Proceeds	$ 588,479	$ 365,420	$ 2,712,646	$ 4,146,520	$ 1,433,874	52.86%
Total Revenues and Other Financing Sources	$ 16,675,338	$ 16,977,057	$ 25,604,825	$ 29,143,795	$ 3,538,970	13.82%
Expenditures and Other Financing Uses						
Town Council	$ 95,321	$ 103,148	$ 123,750	$ 138,485	$ 14,735	11.91%
Municipal Judges	47,026	37,373	48,670	48,895	$ 225	0.46%
Executive	379,349	352,154	674,535	753,140	$ 78,605	11.65%
Economic Development	164,527	191,686	255,278	191,770	$ (63,508)	-24.88%
Human Resources	185,885	234,151	236,330	342,405	$ 106,075	44.88%
Public Information	-	73,523	92,135	-	$ (92,135)	-100.00%
Finance/Business License	628,670	609,957	679,385	775,645	$ 96,260	14.17%
Municipal Court	251,726	223,621	236,500	254,015	$ 17,515	7.41%
Information Technology	535,309	557,241	631,795	717,160	$ 85,365	13.51%
Growth Management Administration	391,703	449,054	304,392	448,685	$ 144,293	47.40%
Planning & Community Development	497,474	361,910	644,085	925,428	$ 281,343	43.68%
Building Safety	676,502	815,999	984,930	701,918	$ (283,012)	-28.73%
Project Management	567,703	490,314	508,661	600,255	$ 91,594	18.01%
Stormwater Management	629,281	624,318	762,065	751,945	$ (10,120)	-1.33%
Public Works	834,542	854,748	1,092,971	970,530	$ (122,441)	-11.20%
Police	3,488,330	3,714,056	4,376,633	5,082,036	705,403	16.12%
Non-Departmental	831,061	895,360	1,092,150	1,358,735	$ 266,585	24.41%
Transfers Out	214,379	412,688	1,463,810	1,550,000	$ 86,190	5.89%
Capital	2,251,758	1,964,464	9,592,195	11,238,522	$ 1,646,327	17.16%
Debt	1,378,208	1,629,721	1,804,555	2,294,226	$ 489,671	27.14%
Total Expenditures and Other Financing Uses	$ 14,048,754	$ 14,595,486	$ 25,604,825	$ 29,143,795	$ 3,538,970	13.82%

Consolidated Budget

Revenues

$29,143,795
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:

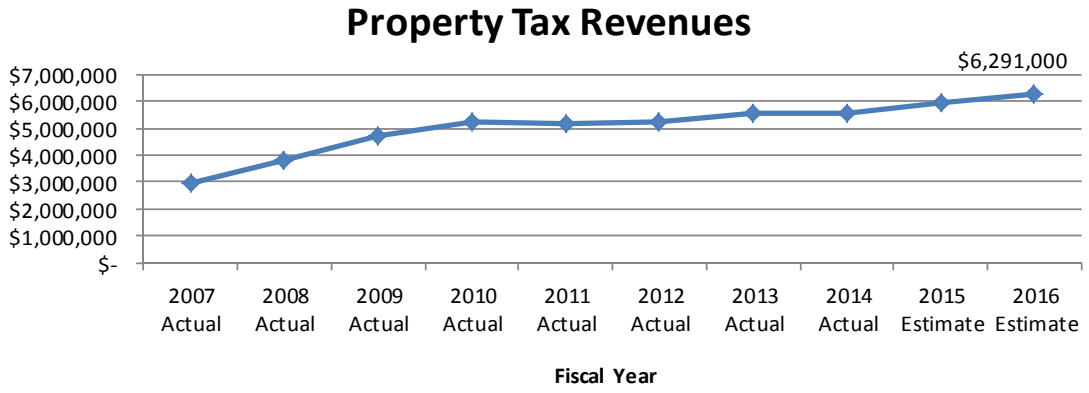
- *Franchise Fees* – Revenues resulting from any utility franchise fees paid to the Town including gas, electric, and cable.
- *Business Licenses* – Revenues collected for all business licensed in the Town. The Town has increased compliance, and the number of businesses currently licensed is approximately 2,200.
- *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.

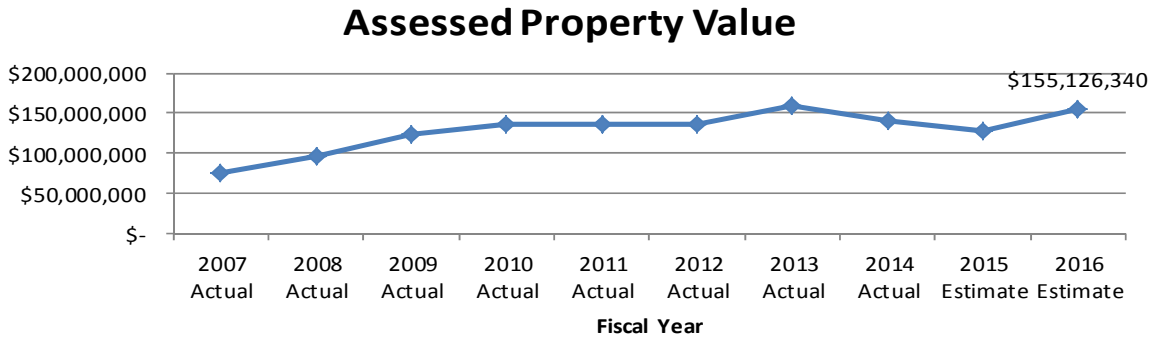
Consolidated Budget

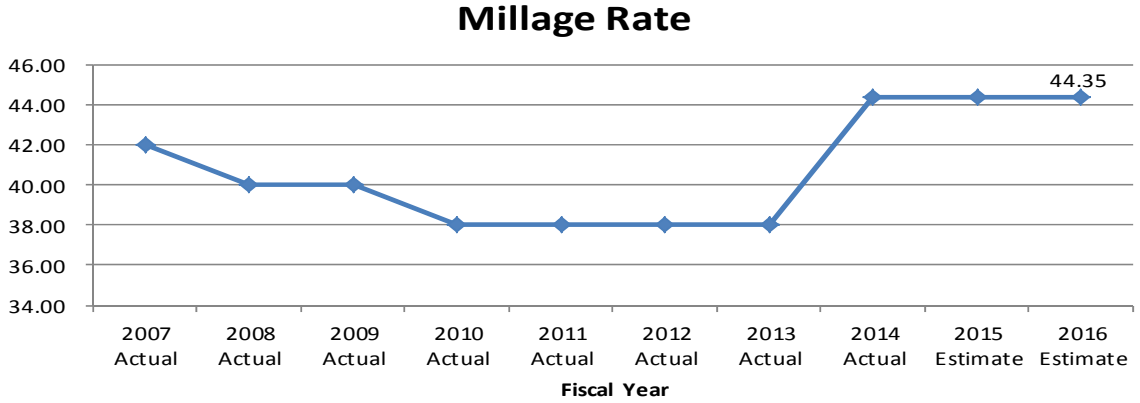
Revenues

	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget Change $	Budget Change %
Property Tax	$5,615,435	$6,291,000	$675,565	12.0%

Property Tax revenues account for 22% of the total consolidated budget. Property tax assessed value increased to $155,126,340 representing the percentage of growth in Property tax revenues.







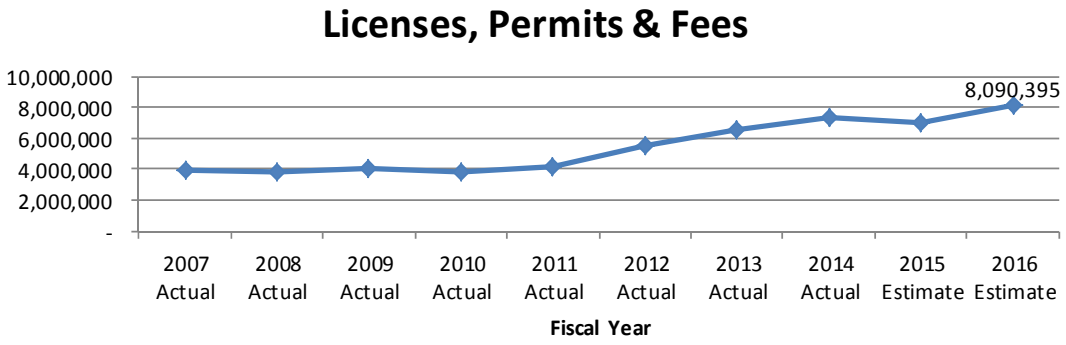
Note: Tax Year 2009 (Fiscal Year 2010) represents a reassessment and millage rollback and Tax Year 2013 (Fiscal Year 2014) represents a reassessment and millage rollforward.

Consolidated Budget

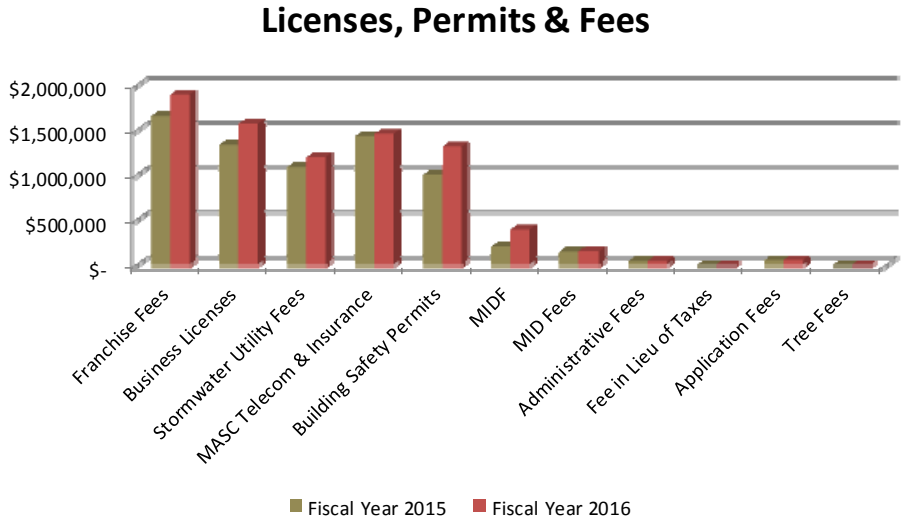
Revenues

	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget Change $	Budget Change %
Licenses, Permits & Fees	$6,973,790	$8,090,395	$1,116,605	16.01%

Revenues from Licenses, Permits and Fees account for 28% of the total consolidated budget. An increase of 31% or $314,945 is projected in Building Permits with the increase of commercial and residential building activity and a 17% increase or $233,100 is projected for business license 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.



Consolidated Budget

Revenues

Intergovernmental Revenues

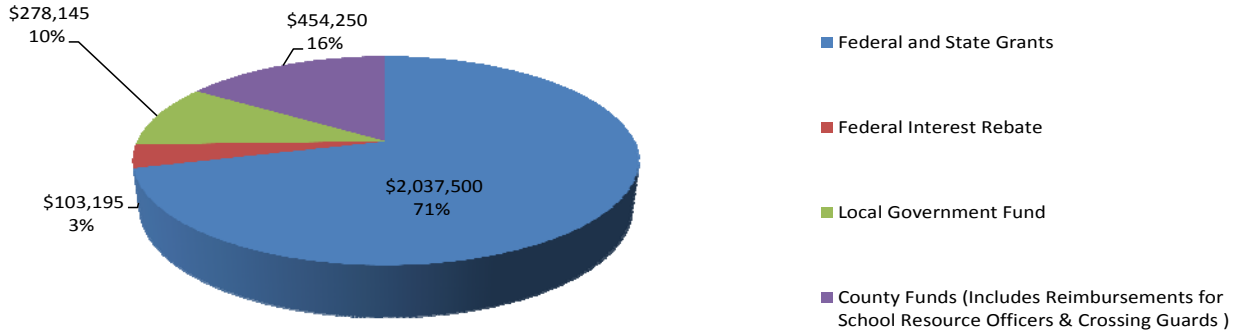
Intergovernmental Revenues account for 10% of the consolidated budget. Intergovernmental Revenues are increasing for Federal and State Grants with one grant budgeted in FY 2016 for Hampton Lake, some of the FY 2015 appropriations involve multi-year grants. Any remaining funds will carry forward to FY 2016 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 2016.

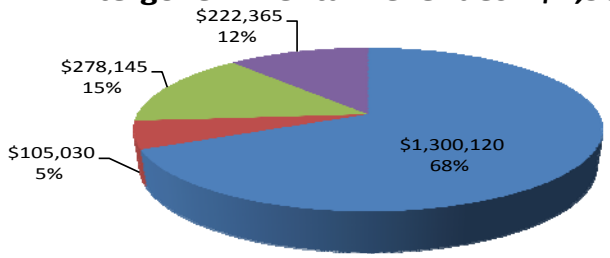
The Local Government Fund is state-shared revenue that replaced funds which municipalities previously received from various other taxes such as premium taxes. It is based on the State's fund balance with estimates provided by the State Treasurer which remain the same.

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 $279,250 for FY 2016. Multi-County Industrial Park (MCIP) FILOT revenue is also included.

FY 2016
Intergovernmental Revenues - $2,873,090



FY 2015
Intergovernmental Revenues - $1,905,660



Consolidated Budget

Revenues

Service Revenues

Although Service Revenues account for less than 3% of the total consolidated budget for FY2016, these revenues are projected to increase approximately 41%. This is primarily due to an upward trend in development and indications of economic recovery.

Service Revenues	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Contract Police Services	60,000	60,000	-	0.00%
Impact Fee Collection Fees	27,000	36,000	9,000	33.33%
Development Fees	440,000	647,800	207,800	47.23%
Total	$ 527,000	$ 743,800	$ 216,800	41.14%

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

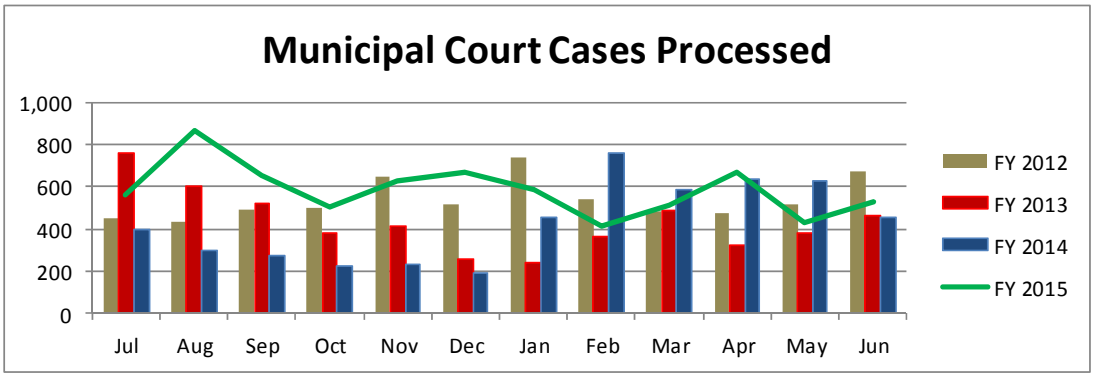
Impact Fee Collection Fees – A one percent (1%) collection fee assessed by the County on the collection of the Beaufort County Impact Fees for Roads, Parks and Recreation, Library, and Fire Impact Fees for the Town of Bluffton. Fees are assessed on each residential dwelling unit or the number of non-residential 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 2015 Revised Budget	FY 2016 Adopted Budget	Budget Change $	Budget Change %
Fees & Fines	$170,000	$255,000	$85,000	0.50%

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 which account for 1% of the consolidated budget are seeing an increase in the number of court cases. A comparison of court cases processed for the past few years follows.



Consolidated Budget

Revenues

Other Miscellaneous Revenue

	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget Change $	Budget Change %
Miscellaneous	$78,575	$82,900	$4,325	5.50%

Miscellaneous items include: Interest and Investment Income, rental Income from the Community Center, and other miscellaneous revenues. Miscellaneous revenues are decreasing with the Children's Center move from the municipal building.

Other Financing Sources

Proceeds for Capital Lease Purchases are estimated at $521,520 representing 1.8% of the consolidated budget. This low interest rate financing is for the purchase of eight outfitted police vehicles, two Town vehicles for Public Works, and a tractor/mower for ditch maintenance.

Transfers in from special revenues represent 15% of the total consolidated budget for FY 2016.

Transfers In by Fund	State Accommodations Tax	Local Accommodations Tax	Hospitality Tax	Stormwater Utility Fees	Boat Ramp Fees	Debt Service	Total
General Fund	$ 38,265	$ -	$ 500,000	$ 25,000		$ -	$ 563,265
Capital Improvements Program	-	100,000	1,944,500	1,525,000	70,000	150,000	3,789,500
Total	$ 38,265	$ 100,000	$2,444,500	$1,550,000	$ 70,000	$150,000	$4,352,765

Transfers In for FY 2016 compared to FY 2015:

Transfers In	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
State Accommodations Tax	$ 37,150	$ 38,265	$ 1,115	3.00%
Local Accommodations Tax	178,739	100,000	(78,739)	-44.05%
Hospitality Tax	3,230,993	2,444,500	(786,493)	-24.34%
Stormwater Utility Fees	1,338,810	1,550,000	211,190	15.77%
Capital Improvement	56,985	-	(56,985)	-100.00%
Boat Ramp Fees	38,105	70,000	31,895	83.70%
Debt Service	150,000	150,000	-	0.00%
Total	$ 5,030,782	$ 4,352,765	$ (678,017)	-13.48%

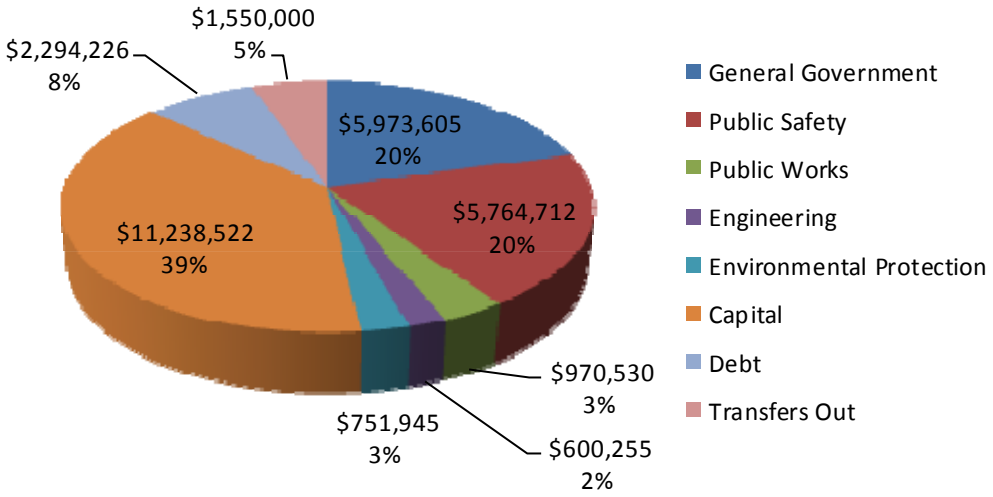
A designated or budgeted use of **fund balance** represents 7.9% of the Total Consolidated Budget in the amount of $2,308,325. Appropriations by Fund follow:

$ 472,630	General Fund ($347,630 from the Vehicle and Equipment Reserves, $45,000 in Tree Funds fund balance, and $80,000 for Affordable Housing.)
$1,435,695	Stormwater Fund
$ 400,000	Capital Improvement Program (CIP) Fund

Consolidated Budget

Expenditures

$29,143,795
Where the Money Goes



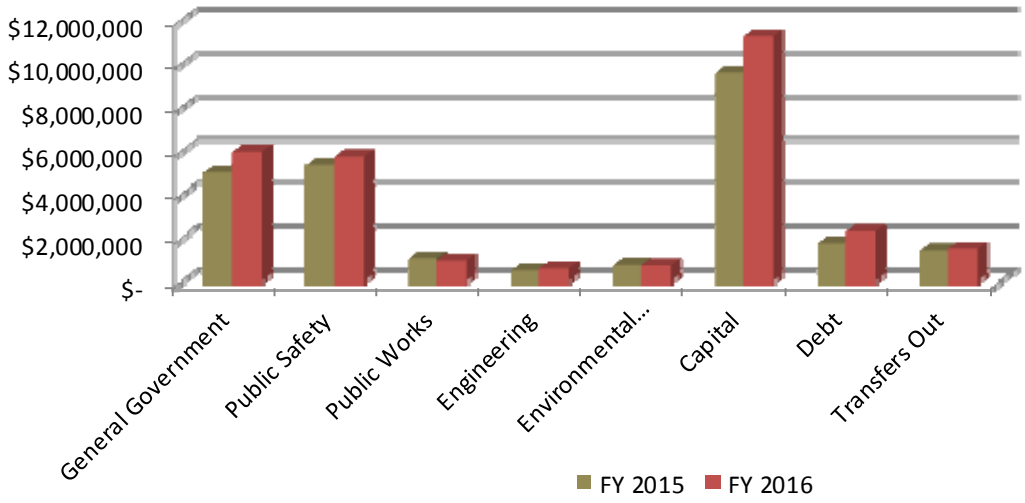
The Town budgets expenditures at department and project levels that fall within the following governmental programs/functions.

Program/Function	Departments or Projects
General Government	Town Council Municipal Judges Executive Economic Dev elopment Human Resources Public Information Non-Departmental (Townwide) Finance Municipal Court Information Technology Customer Service Planning & Community Development
Public Safety	Police Building Safety
Public Works	Public Works
Engineering	Project Management
Environmental Protection	Stormwater Management
Capital Outlay	General Fund Capital Outlay Stormwater Capital Outlay and Capital Projects Capital Improvements Program (CIP): • Pathways • Park Development • Stormwater • Sewer & Water • Old Town Improvements • Town Facilities • Land Acquisition
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

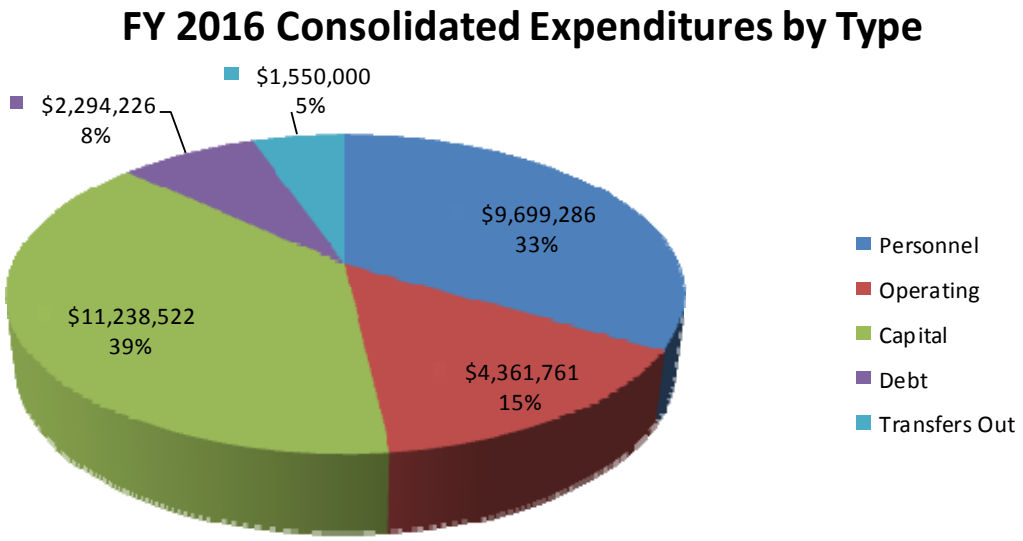
The following provides a two year comparison of where the money goes by program/function.

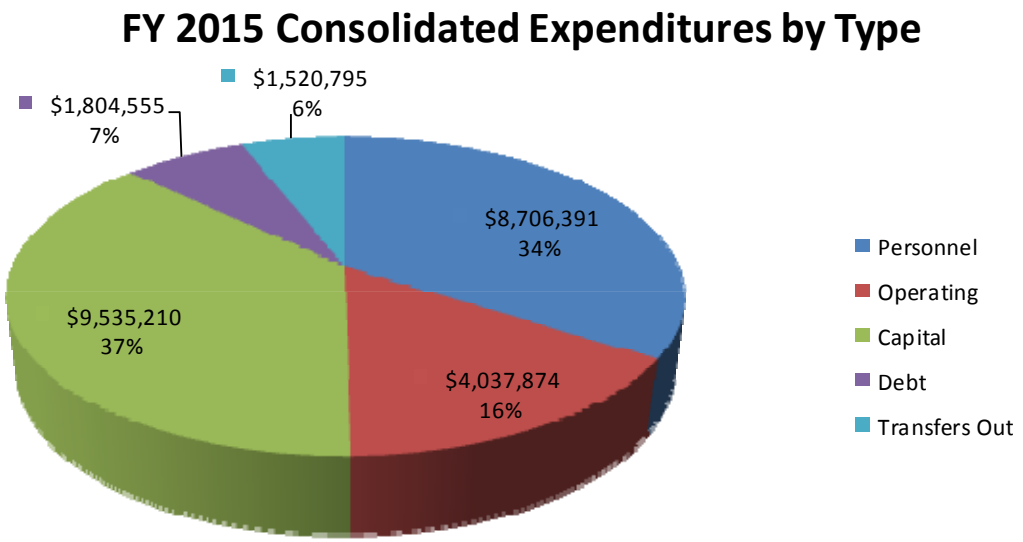


- General Government expenditures are increasing slightly primarily due to increased costs for contracted residential garbage collection the Town provides and increased insurance premiums for Town property.
- Public Safety expenditures are increasing primarily due to the addition of five Police Officers, one new School Resource Officer for new Middle School, transfer of Emergency Management from Public Works to Police, and one Building Safety inspector due to the increase in commercial and residential building permits.
- Public Works expenditures are decreasing slightly primarily due to the operation and maintenance costs associated with Capital Projects and the transfer of Emergency Management to Police.
- Engineering has increased due to the addition of a Project Manager for capital projects in FY 2016.
- Environmental Protection slightly decreased for stormwater management personnel. No positions were eliminated; however, restructuring was performed with vacated positions.
- The FY 2016 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 2015 are expected to carryover to FY 2016 through a council-approved amendment after the first quarter of the new fiscal year.
- Debt is showing a slight increase with the addition of financing loans in FY 2015 for vehicles and records management software for the police department in partnership with Beaufort County.

Consolidated Budget

Expenditures





Consolidated Budget

Expenditures

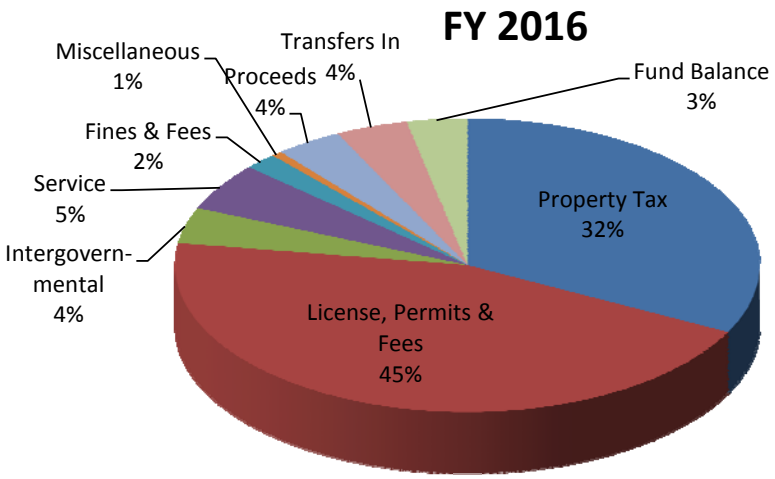
	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Personnel (salaries plus benefits)				
Town Council	65,415	65,500	85	0.13%
Municipal Judges	-		-	N/A
Executive	639,595	631,365	(8,230)	-1.29%
Economic Development	107,278	130,975	23,697	22.09%
Human Resources	193,330	251,580	58,250	30.13%
Public Information	72,375		(72,375)	-100.00%
Finance/Business License	609,700	693,930	84,230	13.81%
Municipal Court	199,120	210,710	11,590	5.82%
Information Technology	322,550	337,325	14,775	4.58%
Growth Management Administration	334,337		(334,337)	-100.00%
Customer Service		437,105	437,105	100.00%
Planning & Community Development	187,855	585,980	398,125	211.93%
Building Safety	880,970	588,956	(292,014)	-33.15%
Project Management	464,716	526,205	61,489	13.23%
Stormwater Management	475,155	490,695	15,540	3.27%
Public Works	582,000	541,730	(40,270)	-6.92%
Police	3,571,995	4,207,230	635,235	17.78%
Total Personnel	8,706,391	9,699,286	992,895	11.40%
Operating				
Town Council	58,335	72,985	14,650	25.11%
Municipal Judges	48,670	48,895	225	0.46%
Executive	39,440	121,775	82,335	208.76%
Economic Development	148,000	60,795	(87,205)	-58.92%
Human Resources	43,000	90,825	47,825	111.22%
Public Information	19,760		(19,760)	-100.00%
Finance/Business License	69,685	81,715	12,030	17.26%
Municipal Court	37,380	43,305	5,925	15.85%
Information Technology	309,245	379,835	70,590	22.83%
Growth Management Administration	22,593		(22,593)	-100.00%
Customer Service		11,580	11,580	100.00%
Planning & Community Development	399,192	358,690	(40,502)	-10.15%
Building Safety	103,960	93,720	(10,240)	-9.85%
Project Management	43,945	74,050	30,105	68.51%
Stormwater Management	286,910	261,250	(25,660)	-8.94%
Public Works	465,061	428,800	(36,261)	-7.80%
Police	860,548	874,806	14,258	1.66%
Non-Departmental	1,082,150	1,358,735	276,585	25.56%
Total Operating	4,037,874	4,361,761	323,887	8.02%
Capital				
General Fund Capital Outlay	481,995	482,597	602	0.12%
Stormwater Fund Capital Projects	1,132,142	873,925	(258,217)	-22.81%
Capital Improvements Program	7,921,073	9,882,000	1,960,927	24.76%
Total Capital	9,535,210	11,238,522	1,703,312	17.86%
Debt				
General Fund Debt	220,615	347,631	127,016	57.57%
Debt Service Fund	1,583,940	1,946,595	362,655	22.90%
Total Debt	1,804,555	2,294,226	489,671	27.14%
Transfers Out	1,520,795	1,550,000	29,205	1.92%
Total Consolidated Expenditures	25,604,825	29,143,795	3,538,970	13.82%

General Fund

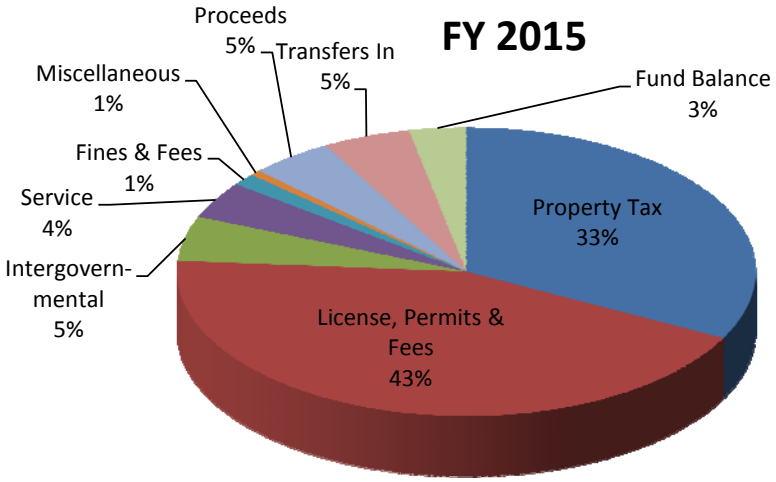
Revenues

The adopted General Fund budget is $14,139,330 for FY 2016. This is up from the prior year budget by $1,454,520 representing an increase of 11.47%. Property Tax and Licenses and Permits revenues represent 77% of the total budget. Property tax are increased $463,300 representing approximately 11% over the prior year budget. Licenses and Permits are increased $815,230 representing approximately 15% of an increase over the prior year budget. These revenues are on an upward trend with FY 2015 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:



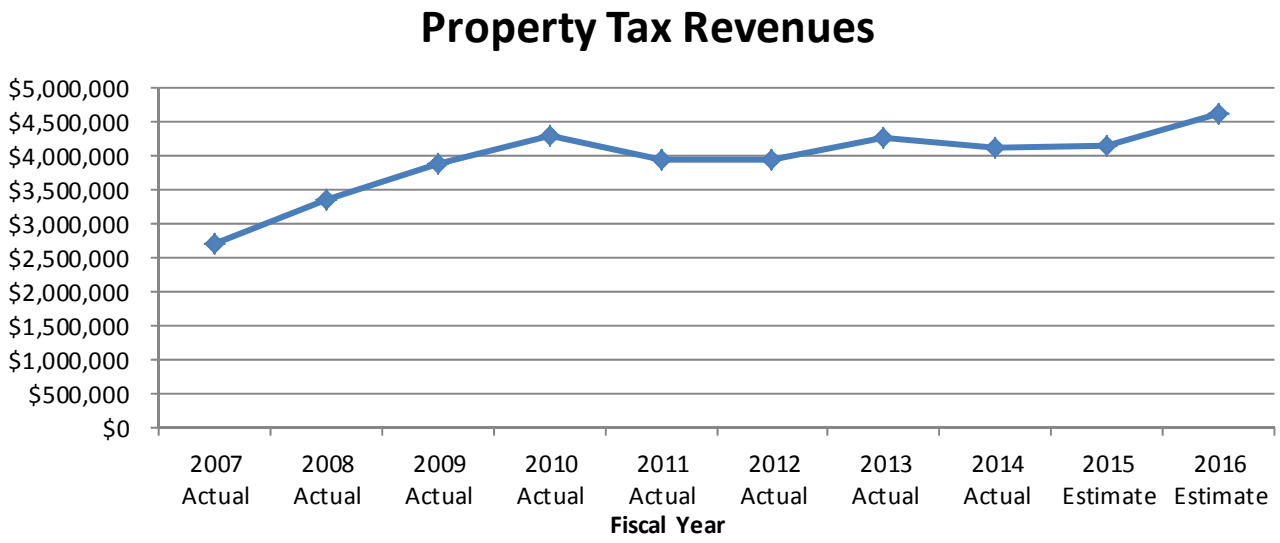
Fiscal Year	Property Taxes	Licenses & Permits	Intergovern-mental	Service Revenue	Fines & Fees	Other	Proceeds	Transfer In	Fund Balance	Total
2016	$ 4,600,000	$ 6,343,220	$ 557,395	$ 743,800	$ 255,000	$ 82,500	$ 521,520	$ 563,265	$ 472,630	$ 14,139,330
2015	4,136,700	$ 5,527,990	$ 633,130	$ 527,000	$ 170,000	$ 77,900	$ 587,646	$ 619,135	$ 405,309	$ 12,684,810

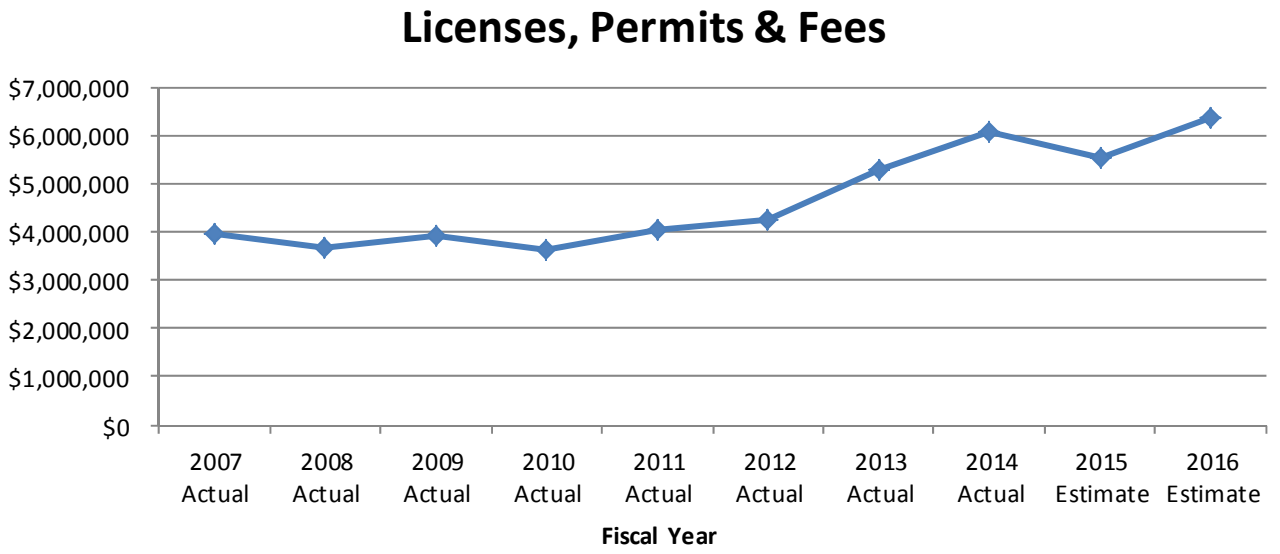


General Fund

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 remains 40.0 mills for FY 2016.

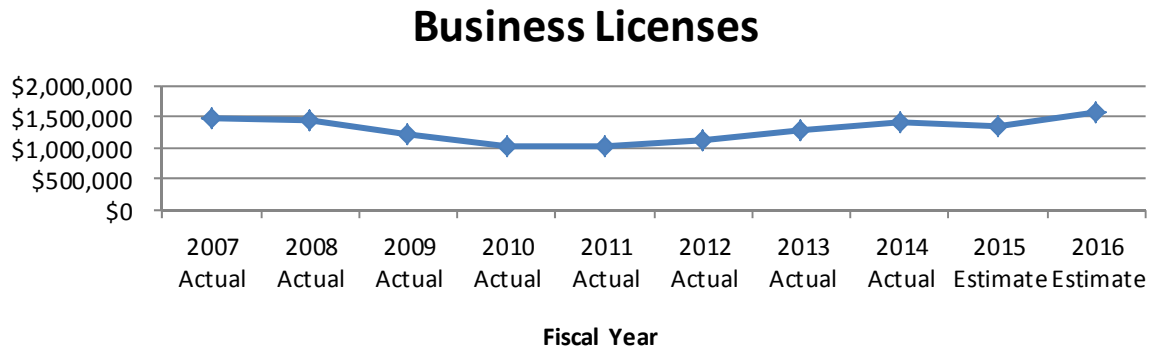




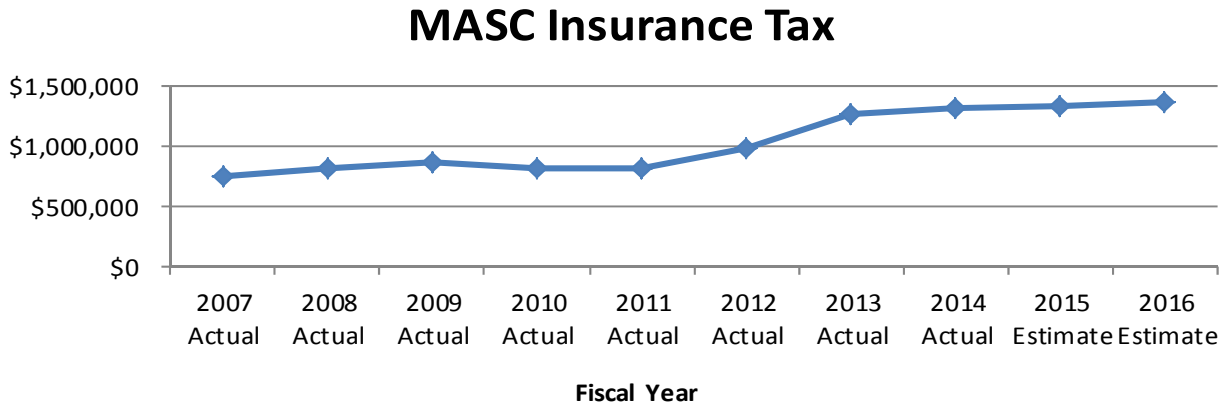
General Fund

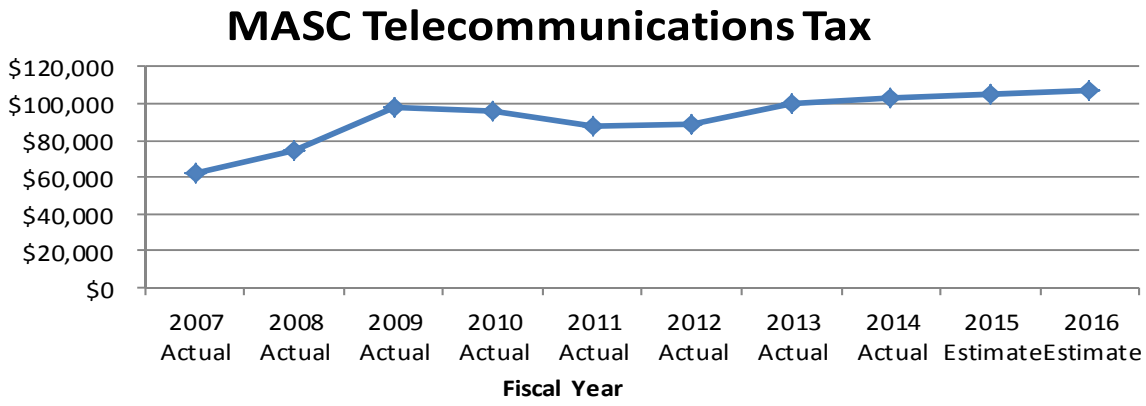
Revenues

Graphs trending some of the major revenues captured under Licenses and Permits follow as well. These trends begin with FY 2007 as accounts were not as detailed out in prior years.



There were approximately 2,200 businesses licensed in FY 2014. We are projecting FY 2015 business license revenue to exceed budget by 15% due to prior year actuals and current year collections. FY 2016 is estimated 1% above the FY2015 estimate.

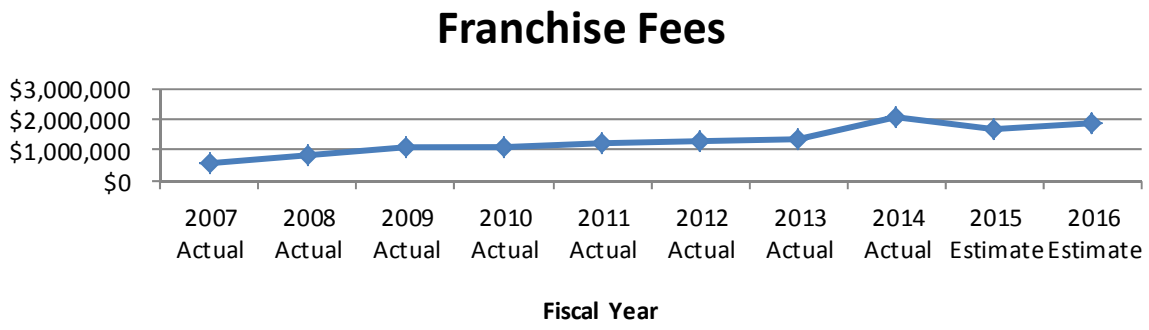




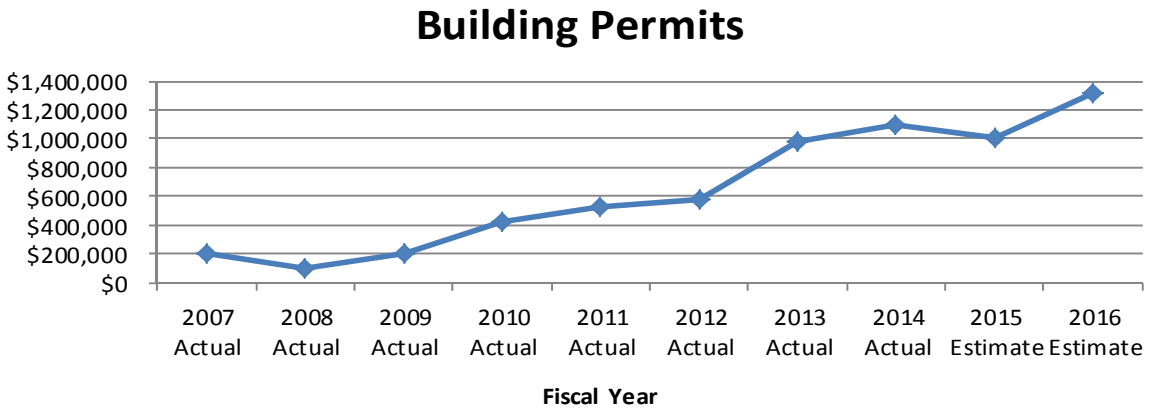
The actual revenues collected by the Municipal Association of South Carolina (MASC) for FY 2013 were significantly higher than anticipated due to delinquent collections. Estimates for FY 2015 and 2016 are based on an upward trend with recent collections.

General Fund

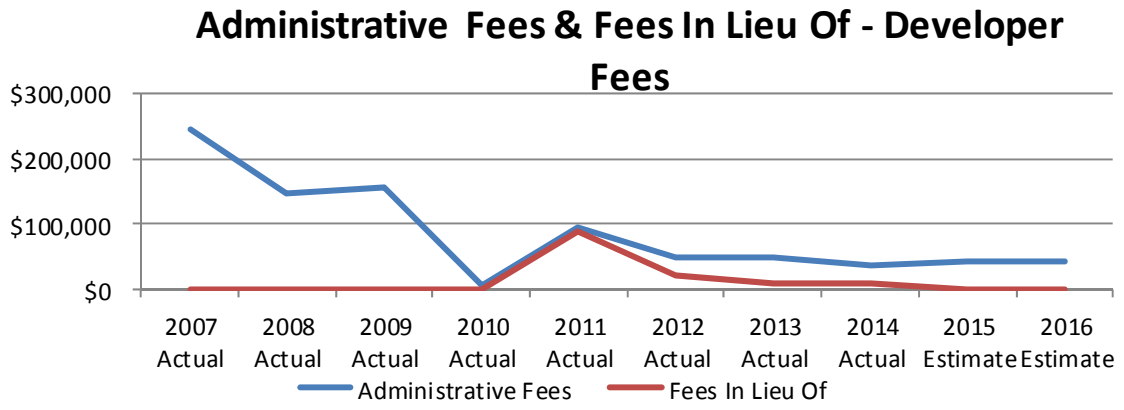
Revenues



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 2016 which still projects a slight increase in the revenues for FY 2015 less the supplement based on the upward trends.



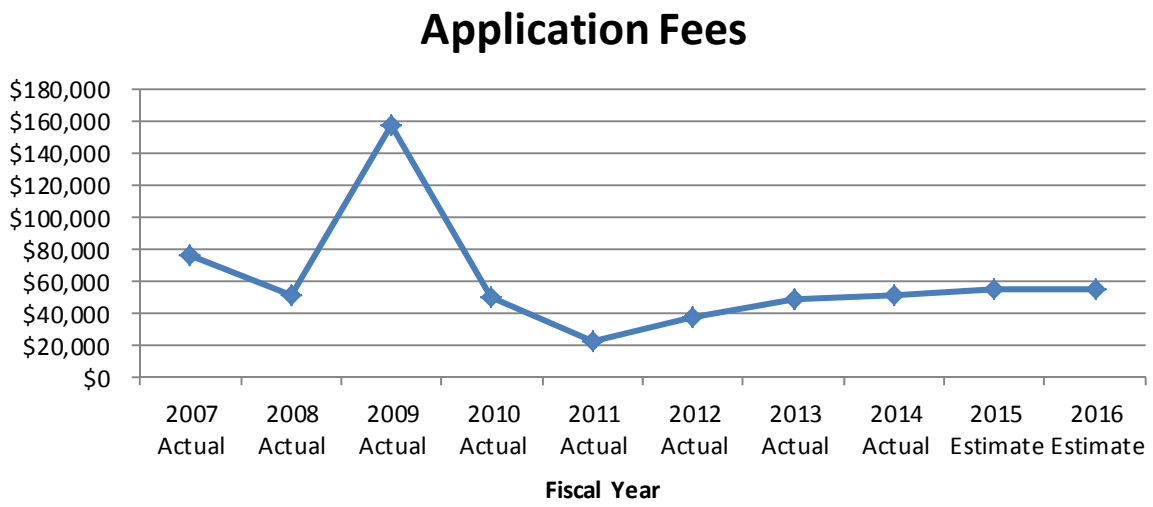
The Town began providing inspection services in FY 2009. These revenues increased significantly (70%) in FY 2013 with increases in both commercial and residential inspections. The FY 2016 estimate includes an increase as FY 2015 is expected to be higher than original estimate.



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 Presevation Commission) and HCOD (Highway Corridor Overlay District), Development Plans, Master Plans, Major and Minor Subdivisions, Zoning, Sign Permits, Tree Removal Permits, etc.

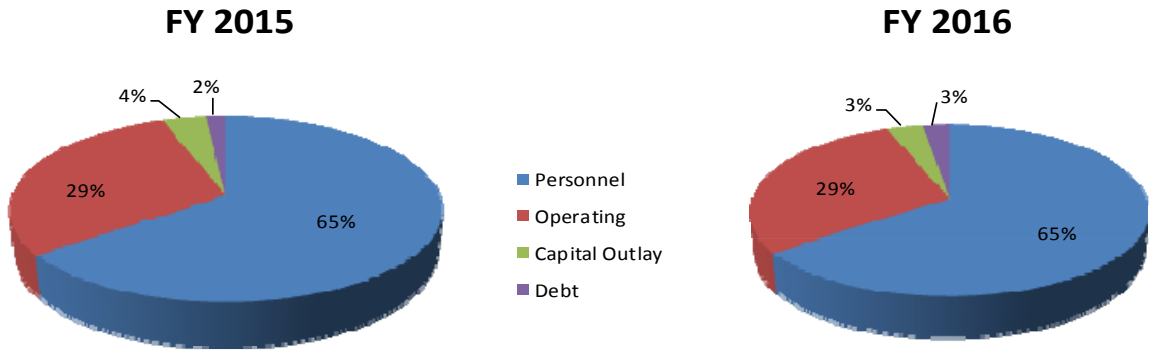
General Fund

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.

The following provides a two-year comparison by these four major categories.

BUDGET BY CATEGORY TYPE



General Fund Category	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Personnel	$ 8,231,236	$ 9,208,591	$ 977,355	11.87%
Operating	3,750,964	4,100,511	349,547	9.32%
Capital Outlay	481,995	482,597	602	0.12%
Debt Service	220,615	347,631	127,016	57.57%
Total	**$ 12,684,810**	**$ 14,139,330**	**$ 1,454,520**	**11.47%**

General Fund

Expenditures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Budget	FY 2016 Adopted Budget	Current vs. Proposed Budget $ Change	Current vs. Proposed Budget % Change
General Fund						
Personnel	$ 6,991,855	$ 7,190,641	$ 8,231,236	$ 9,208,591	$ 977,355	11.87%
Operating	2,583,274	2,773,648	3,750,964	4,100,511	349,547	9.32%
Capital Outlay	248,154	301,618	481,995	482,597	602	0.12%
Debt	111,890	95,648	220,615	347,631	127,016	57.57%
General Fund Total	$ 9,935,173	$ 10,361,555	$ 12,684,810	$ 14,139,330	$ 1,454,520	11.47%

The **personnel category** is increasing $977,355 or 11.87% for FY 2016. In addition to increases for employer contributions to health insurance and retirement plans, the proposal includes the addition of 10 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 $349,547 or 9.32% for FY 2016. The FY 2015 budget includes expenditures related to a LCOG HOME Grant in the amount of $80,000. No additional grant expenditures are available for budget in FY 2016; however, the unspent funds relative to the grant are carried forward in fund balance. However, the non-grant related expenditures associated with Affordable Housing remains the same as FY 2015 at $150,000.

The **capital outlay category** is remaining about the same with only a $602 increase. Funding to purchase eight new outfitted police vehicles is included in the upcoming fiscal year. Five are for new police officer positions and three are in accordance with the Town's fleet replacement plan based on mileage estimates. A replacement dump truck and pick up truck are proposed for Public Works as well as a tractor and mower to support stormwater management and parks and open space maintenance.

The **debt category** is increasing $127,016 for the principal and interest payments on the twelve outfitted police vehicles and records management software for the police department in partnership with Beaufort County purchased in FY 2015. 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.

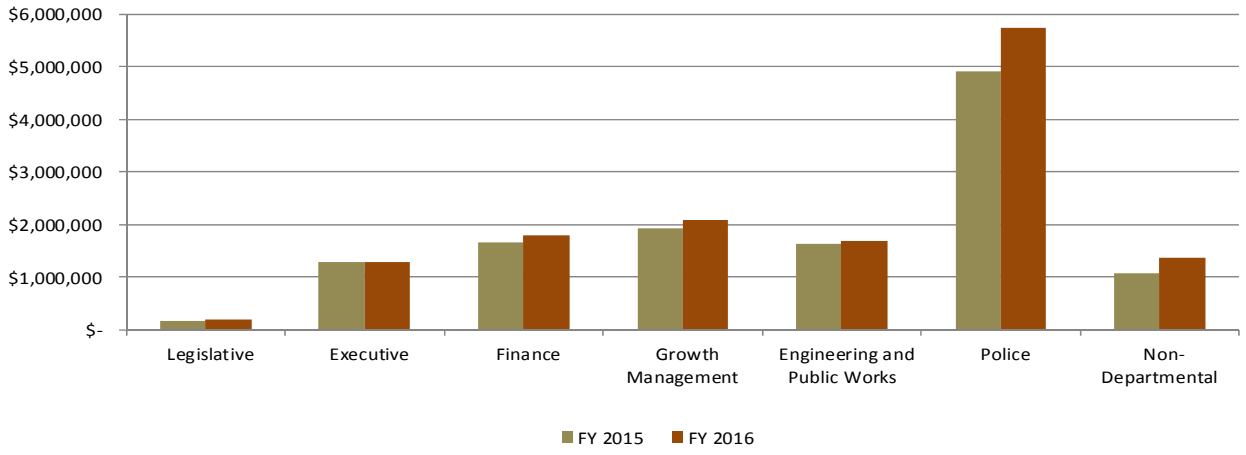
General Fund

FY 2016 Additional Personnel Impacts
$617,030 Salary + Benefits

July	January
4 Police Officers	Community Relations Manager Police
School Resource Officer	Senior Planner Community Development
Purchasing/Grants Administrator	Capital Projects Project Manager
Building Inspector	
Part-Time Intern	

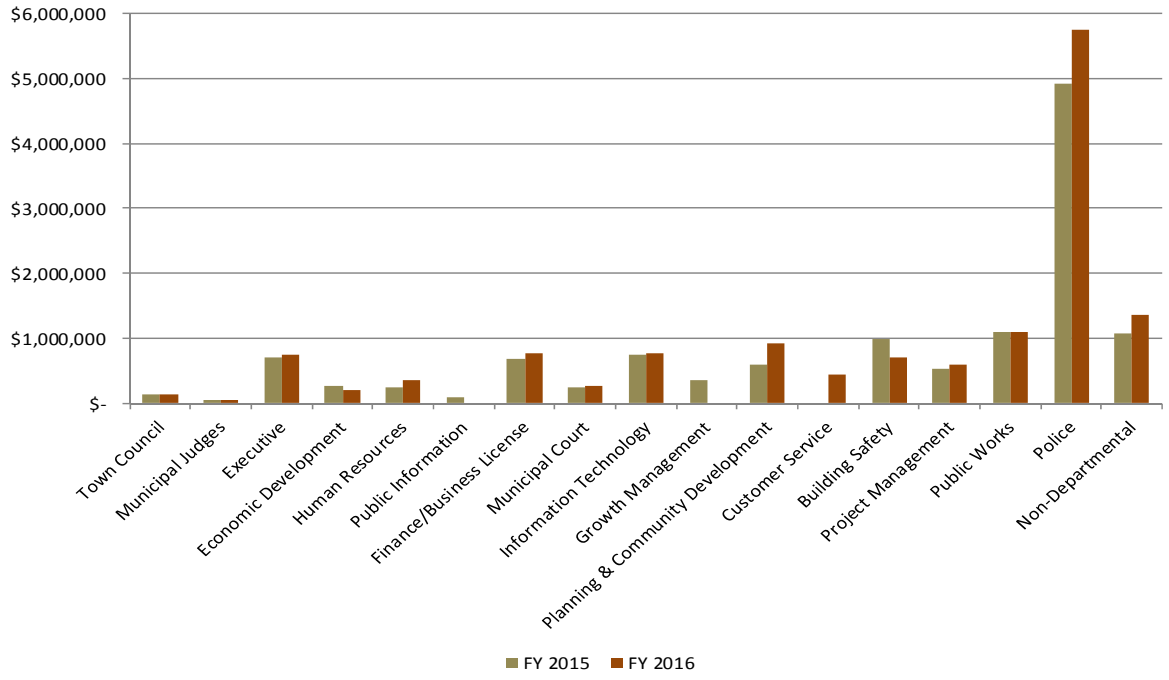
General Fund

EXPENDITURE BUDGET AT THE UNIT LEVEL				
Unit	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Legislative	$ 172,420	$ 187,380	$ 14,960	8.68%
Executive	1,293,248	1,287,315	(5,933)	-0.46%
Finance	1,650,680	1,797,870	147,190	8.92%
Growth Management	1,928,907	2,076,031	147,124	N/A
Engineering and Public Works	1,636,310	1,687,575	51,265	3.13%
Police	4,921,095	5,744,424	823,329	16.73%
Non-Departmental	1,082,150	1,358,735	276,585	25.56%
Total	$ 12,684,810	$ 14,139,330	$ 1,454,520	11.47%



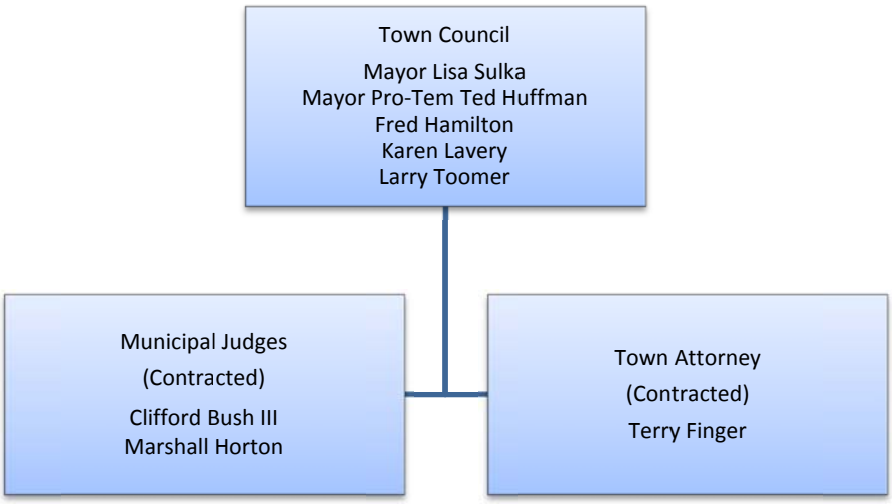
General Fund

EXPENDITURE BUDGET AT THE DEPARTMENT LEVEL				
Department	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Town Council	$ 123,750	$ 138,485	$ 14,735	11.91%
Municipal Judges	48,670	48,895	225	0.46%
Executive	709,505	753,140	43,635	6.15%
Economic Development	255,278	191,770	(63,508)	-24.88%
Human Resources	236,330	342,405	106,075	44.88%
Public Information	92,135	-	(92,135)	N/A
Finance/Business License	679,385	775,645	96,260	14.17%
Municipal Court	236,500	254,015	17,515	7.41%
Information Technology	734,795	768,210	33,415	4.55%
Growth Management	356,630	-	(356,630)	-100.00%
Planning & Community Development	587,347	925,428	338,081	57.56%
Customer Service	-	448,685	448,685	N/A
Building Safety	984,930	701,918	(283,012)	-28.73%
Project Management	532,645	600,255	67,610	12.69%
Public Works	1,103,665	1,087,320	(16,345)	-1.48%
Police	4,921,095	5,744,424	823,329	16.73%
Non-Departmental	1,082,150	1,358,735	276,585	25.56%
Total	$ 12,684,810	$ 14,139,330	$ 1,454,520	11.47%



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:

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.

Excellent Basic Services

Defined basic services of the Town.

Established service levels defining "excellent."

Provide Town services that are based upon community wide need and benefits.

Professional, well-trained and highly motivated Town workforce dedicated to serving the community.

"Best Practices" adapted to enhance Town services.

Well designed, well maintained Town facilities, buildings, and infrastructure

Equitable delivery of Town services

Services adding value to the lives of Town residents.

Financially Responsible

Balanced budget with a responsible, affordable tax rate.

Adequate Town revenues to support defined Town services and service levels.

Delivering Town services in the most cost effective, efficient manner.

Reserves consistent with Town policies and national standards.

Effective financial records and reporting systems complying with national standards.

Responsibly using debt to invest in the Town's future.

Cost recovery in Town fees for service.

Employees accountable for Town resources.

Great Customer Service

Listening to and understanding the needs of Town customers and follow up as needed.

Anticipating the customer's needs and issues.

Providing a direct, timely response to the initial customer contact (maximum 24 hours).

Town employees knowledgeable about Town government officials, services, programs, and activities.

Equitable, fair courteous and respectful service delivery.

Easy, convenient access to Town services.

Evaluating the customer's experience and learning to improve that experience.

Linking customers to the resource that can best

Engage our Community

Informing and sharing information with residents, businesses, and community organizations.

Residents having an opportunity and actively participating in planning for the Town's future.

Town leaders having a visible presence in the Bluffton community and serving as role models.

Residents volunteering to serve on Town commissions, boards, task forces and committees to continue to the governance process.

Listening to and using input from the Bluffton community.

Open Town governance process with appropriate mechanisms for resident input.

Operating and Performance Budgets

Legislative

The Legislative Council has approved five key goal areas for strategic planning initiatives and Town goal setting to be linked to as follows:

1. • Livable, Sustainable Bluffton Community that Enhances Quality of Life
2. • Town Government: Excellent Services, Financially Responsible
3. • Celebrate the May River
4. • Regional Economic Center with Diverse Economy
5. • Upgraded Town Infrastructure and Facilities

Performance indicators are in support of all Goals

Performance Indicators	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Estimate FY 2016
Regular Council Meetings	12	12	12	2	12
Council Member Attendance at Council Meetings	98%	99%	98%	99%	99%
Special Workshop Council Meetings	5	4	4	6	6
Public Hearings	6	2	4	5	5
Agenda Items Reviewed/Acted Upon	220	230	224	220	220
Ordinances/Amendments Adopted	18	11	15	20	20
Education/Training Sessions Attended	5	5	5	4	5

General Fund Expenditures by Unit/Category

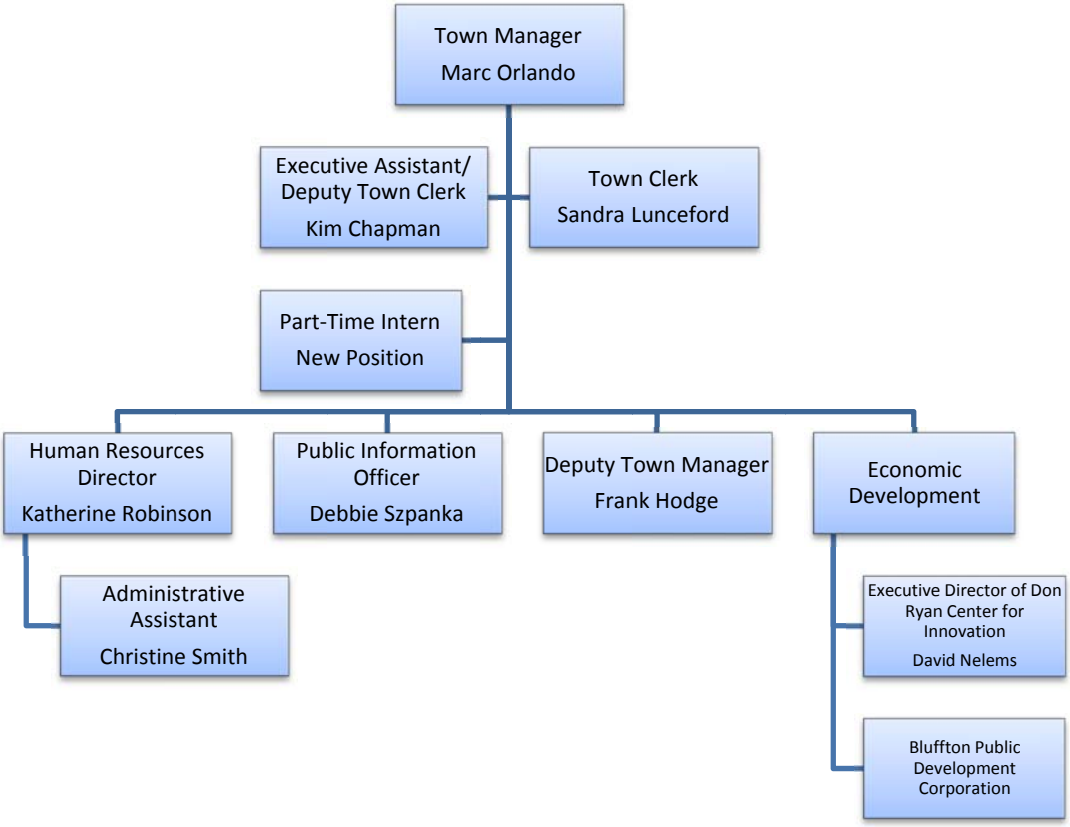
Legislative	FY 2013 Year-End Actual	FY 2014 Year-End Actual	FY 2015 Year-End Estimate	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Unit Summary							
Town Council	$ 95,321	$ 103,147	$ 123,230	$ 123,750	$ 138,485	$ 14,735	11.91%
Judges	46,636	37,372	48,670	48,670	48,895	225	0.46%
Total	$ 141,957	$ 140,519	$ 171,900	$ 172,420	$ 187,380	$ 14,960	8.68%
Category Summary							
Salaries	$ 33,600	$ 44,300	$ 55,420	$ 55,000	$ 55,000	$ -	0.00%
Benefits	13,675	8,004	9,475	10,415	10,500	85	0.82%
Operating	94,682	88,215	107,005	107,005	121,880	14,875	13.90%
Total	$ 141,957	$ 140,519	$ 171,900	$ 172,420	$ 187,380	$ 14,960	8.68%

Key operational changes or issues:

- Election expenses are included in the FY 2016 and not FY 2015.

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 Goal 4 – Regional Economic Center with Diverse Economy. 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 CareCore 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

Mission Statement:

Provide executive leadership and direction to all departments in the execution of policies set by Town Council ensuring low costs and high quality services to the citizens of the Town.

Ensure Council approved goals and objectives for the Town are prioritized, on target for completion, properly tracked and measured.	Ensure Department goals and objectives are linked to the Town's vision and goals.	Provide effective, customer-focused human resource management and serve as a strategic partner through which Town management improves quality of government and manages comprehensive organizational change.

Current Performance Initiatives:

Executive
• Establish Partnership Agreement with Bluffton Eagles Community Action Committee to operate and maintain Eagles Field (Goal 5) • Establish a Heritage Tourism Strategy (Goal 4) • Secure Permanent Space for the Don Ryan Center for Innovation (Goal 4) • Recodify Municipal Code of Ordinances (Goals 1 & 2)
Human Resources
• Prepare an Employee Classification, Compensation and Benefit Study (Goal 2) • Establish a Town of Bluffton Corporate Social Responsibility policy (Goal 1)
Public Information
• Create a Business and Economic Development video (Goal 4) • Implement Bluffton Heart of the LowCountry Brand to market (Goal 4)
Don Ryan Center for Innovation (DRCI)
• Grants/Foundations Fundraising committee to hold first Annual Golf Tournament for pursuing independent operational funding. (Goal 2)
Bluffton Public Development Corporation (BPDC)
• Establish a Community Marketing and Business Development plan (Goal 4) • Buckwalter Place public infrastructure investment to support Economic Development initiatives (Goal 4)

Operating and Performance Budgets

Executive

Recent Performance Accomplishments:

Executive
• Implemented Town Council paperless packet initiative • Instituted Quarterly Town Council Capital Improvement Project Program workshops (Goal 5) • Established Community Code Enforcement program (Goal 2) • Overhauled Town Council Board, Commission, and Committee appointment process (Goal 1 & 2) • Established Leadership training program for Senior Leadership team (Goal 2) • Executed Memorandum of Understanding with Beaufort County for Oyster Factory Park operations (Goals 1, 3, 5) • Executed Memorandum of Understanding with Beaufort County for Calhoun Street Dock operations (Goals 1, 3, 5)
Human Resources
• Employee Recognition programs including Employee of the Month and Annual Employee of the Year recognition • Benefit Education for Open Enrollment • Farm-to-Table bags and wellness initiatives (Goal 1) • Improved new employee orientation (Goal 2) • Revised key employee and personnel policies (Goal 2)
Public Information
• Wrote and developed reader friendly content for Bluffton Development Corporation as Economic Development website tool. • 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.
Don Ryan Center for Innovation (DRCI)
• Initiated job website using BaseCamp to keep all team members on task and informed. (Goal 4) • Six innovators graduated during FY 2015. (Goal 4)
Bluffton Public Development Corporation (BPDC)
• Executed Public Private Partnership Development Agreement for Buckwalter Place Commerce Park Development (Goals 1 & 4)

Performance indicators are in support of all Goals

Performance Indicators	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Estimate FY 2016
Employment Turnover	11.65%	11.65%	9.1%	10%	15%
Number of Public Information Releases	N/A	N/A	336	2,224	2,800
Increase in Social Media Audience/Facebook	N/A	50	63	76	80
Increase of at least 20% in Don Ryan Center's for Innovation Database	N/A	N/A	3,769	4,100	4,500
Number of sponsors for the Don Ryan Center for Innovation	3	3	8	10	12
Number of innovators utilizing the Don Ryan Center for Innovation	5	5	15	15	15
Number of innovators graduated from the Don Ryan Center	0	0	5	6	6

Operating and Performance Budgets

Executive

General Fund Expenditures by Unit/Category

Executive	FY 2013 Year-End Actual	FY 2014 Year-End Actual	FY 2015 Year-End Estimate	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Unit Summary							
Executive	$ 379,350	$ 352,154	$ 678,615	$ 709,505	$ 753,140	$ 43,635	6.15%
Economic Development	164,527	191,685	249,880	255,278	191,770	(63,508)	-24.88%
Human Resources	185,885	234,152	244,425	236,330	342,405	106,075	44.88%
Public Information	-	73,524	91,905	92,135	-	(92,135)	-100.00%
Total	$ 729,762	$ 851,515	$ 1,264,825	$ 1,293,248	$ 1,287,315	$ (5,933)	-0.46%
Category Summary							
Salaries	$ 457,264	$ 499,661	$ 724,605	$ 732,204	$ 711,915	$ (20,289)	-2.77%
Benefits	150,251	174,969	272,005	280,374	302,005	21,631	7.72%
Operating	122,247	176,885	237,745	250,200	273,395	23,195	9.27%
Capital Outlay	-	-	30,470	30,470	-	(30,470)	-100.00%
Total	$ 729,762	$ 851,515	$ 1,264,825	$ 1,293,248	$ 1,287,315	$ (5,933)	-0.46%
Full-Time Positions	7	7	8	8	8	0	
Part-Time Positions	0	0	0	0	1	1	

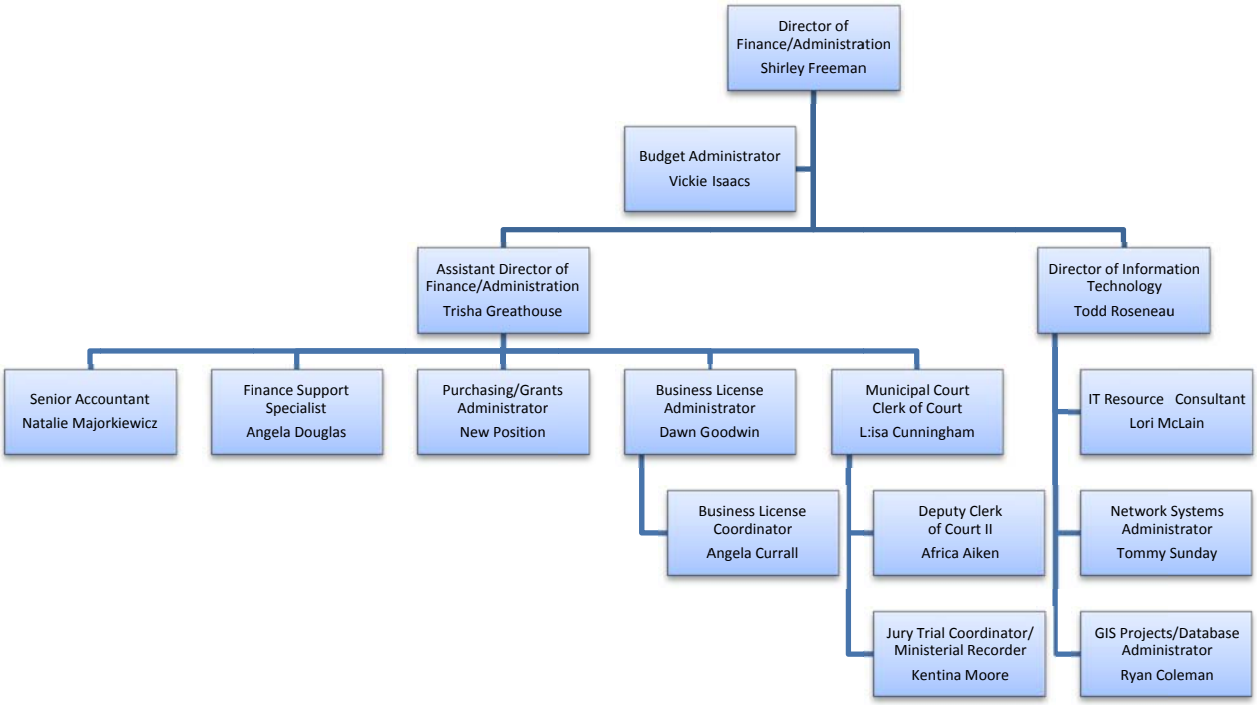
Note: Employee Educational Assistance is budgeted as a benefit in Human Resources.

Key operational changes or issues:

- Funding available to improve Town of Bluffton policies, recodification of ordinances and improve Town Council Board, Commission and Committee recruitment strategy.
- Provides for a new Town Marketing website, marketing video and Bluffton brand to market.
- Funds a Classification, Compensation and Organizational structure study.

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

Mission Statement:

To provide quality, competent and comprehensive financial and judicial services to the Town its residents while promoting technology to ensure efficient use of the Town's resources.

Ensure Town services are delivered in the most cost effective, efficient and courteous manner.	Ensure a safe and secure environment for judicial services and unbiased climate for the Town's citizens.	Improve community awareness and governmental transparency through the use of advancing technology	Promote the effective use of technology and geographical information systems in the areas of security, data sharing, and communication efforts.	Ensure sound financial management and oversight through the use of internal controls, timely financial reporting and forecasting to protect the Town's resources and reserves.

Current Performance Initiatives: **(All in support of Goal 2.)**

Finance/Administration
• Continue to ensure a clean and unqualified audit opinion with limited adjusting entries. • Continue to gain national recognition for excellence in Financial Reporting CAFR, Budget document, and Community-oriented reporting PAFR. • Provide MUNIS and MUNIS Dashboard training for Town staff. • Monitor EnerGov software to Enterprise 9 which will allow businesses to renew their licenses on line. Manage conversion so it will also contain an upgrade in standard reporting to better fit our needs. • Monitor changes in State law regarding Business and tax activity to maintain revenue. • Continue with business compliance audits to ensure accurate collections and coordinate monthly meetings with local commercial business owners. • Coordinate with Code Enforcement officer for collections and analyze effectiveness of the program. • Provide for counsel for indigents per new State law. • Coordinate with Judges and staff to effectively support weekend coverage for Hilton Head Island Municipal Court. • Set up employee training for employees based on employer survey results. • Explore opportunities and assist with Economic Development website and relevant map data base. • Initiate Request for Proposal (RFP) for web site and document management system. • Improve wireless access for Town Hall rather than relying solely on the County for access.

Operating and Performance Budgets

Finance/Administration

Recent Performance Accomplishments: (All in support of Goal 2.)

Finance/Administration

- Received an unqualified audit opinion for FY 2014 Financial Statements.
- Awarded a Certificate of Achievement for Excellence in Financial Reporting from the Governmental Finance Officers Association for the 7th consecutive year.
- Received an Award for Outstanding Achievement in Popular Annual Financial Reporting from the Governmental Finance Officers Association for the 4th consecutive year.
- Received a Distinguished Budget Presentation Award from the Governmental Finance Officers Association for the 4th consecutive year.
- MUNIS Financial Software Upgrade including Dashboard Web Utility and provided staff training.
- Refinanced the 2010 TIF Bond for a gross savings of $736,548 with a present value savings of $254,853
- 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.
- The Town of Bluffton Business License Ordinance language was updated to meet Municipal Association of South Carolina (MASC) request on August 12, 2014 for all municipalities to conform with Model Ordinance.
- In-House audits were performed for 25 business license accounts. Currently a total of $16,524 has been collected.
- Adopted the uniform business license form from state MASC.
- 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.
- Entered into a MOU to provide weekend services to Hilton Head Island for on call Judge Services, to process their arrest warrants, search warrants, and subpoenas.
- Appointed new Ministerial Recorder to support judges.
- Had over 80% increase in processing cases compared to last fiscal year.
- Phase 1 of wireless infrastructure upgrades.
- Improved customer service policies and procedures for the IT department.
- Implemented four year computer replacement plan.

Performance indicators are in support of Goal 2

Performance Indicators	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Estimate FY 2016
Federal Grants Tracked/Amount	7/$674,289	4/$66,327	4/$120,000	6/$1.5m
Consecutive Years of GFOA CAFR Award	5	6	7	8
Consecutive Years of GFOA PAFR Award	2	3	4	5
Consecutive Years of GFOA Budget Award	2	3	4	5
Bond Ratings – Standard & Poors and Moody's	AA-/Aa2	AA-/Aa2	AA-/Aa2	AA-/Aa2
Business License Compliance Audits	25	25	25	25
Effectively Manage Delinquent Court Cases	$95,064	$72,268	$177,017	$82,500
Website Visits	85,000	90,000	94,000	110,000

Operating and Performance Budgets

Finance/Administration

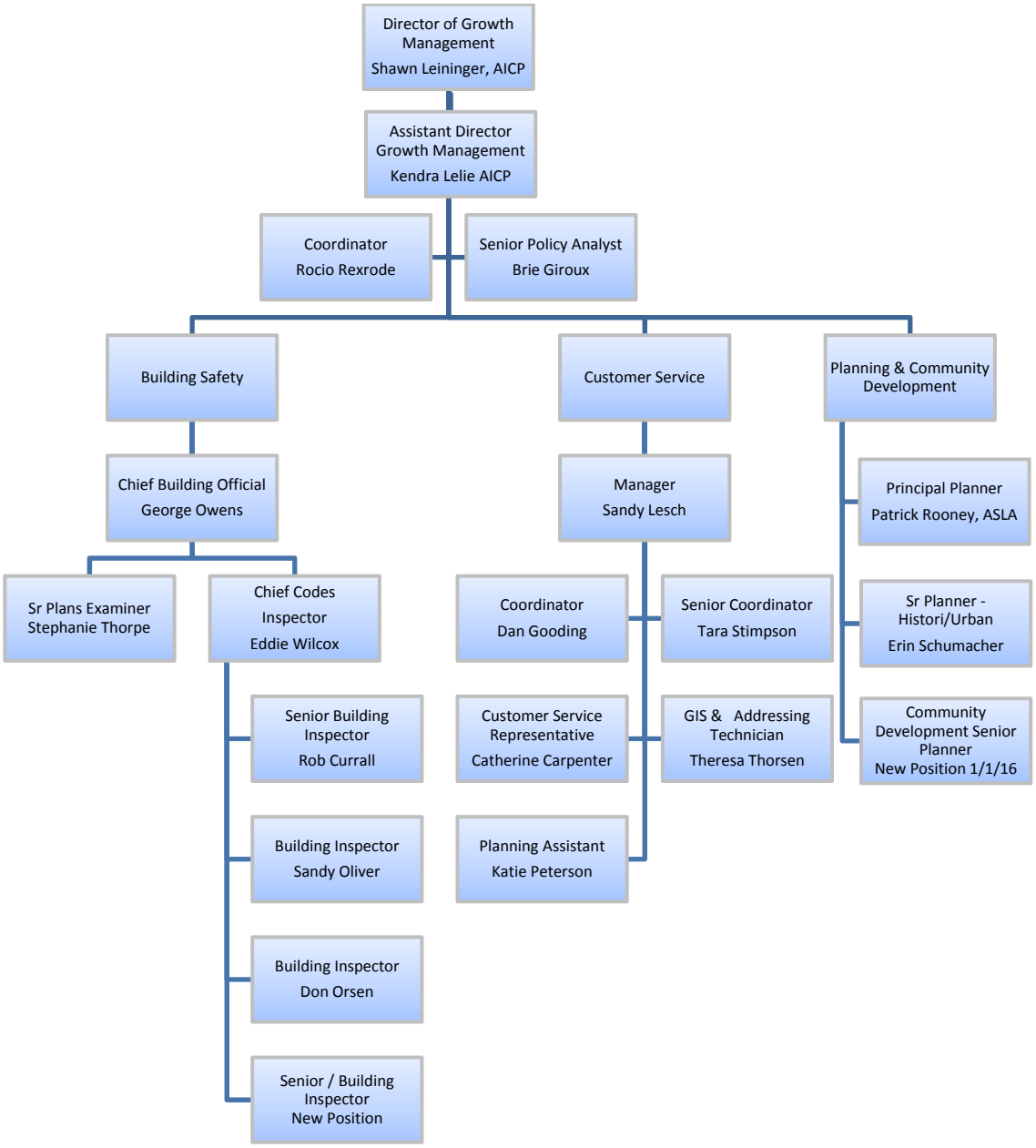
Finance/Administration	FY 2013 Year-End Actual	FY 2014 Year-End Actual	FY 2015 Year-End Estimate	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Unit Summary							
Finance	$ 628,670	$ 609,957	$ 635,365	$ 679,385	$ 775,645	$ 96,260	14.17%
Municipal Court	252,115	223,621	238,810	236,500	254,015	17,515	7.41%
Information Technology	547,109	583,298	728,775	734,795	768,210	33,415	4.55%
Total	$ 1,427,894	$ 1,416,876	$ 1,602,950	$ 1,650,680	$ 1,797,870	$ 147,190	8.92%
Category Summary							
Salaries	$ 806,207	$ 795,422	$ 823,535	$ 843,035	$ 933,330	$ 90,295	10.71%
Benefits	262,449	251,459	265,690	288,335	308,635	20,300	7.04%
Operating	347,438	343,938	410,725	416,310	504,855	88,545	21.27%
Capital Outlay	11,800	26,057	53,000	53,000	-	(53,000)	-100.00%
Debt	-	-	50,000	50,000	51,050	1,050	2.10%
Total	$ 1,427,894	$ 1,416,876	$ 1,602,950	$ 1,650,680	$ 1,797,870	$ 147,190	8.92%
Full-Time Positions	15	14	14	14	15	1	
Part-Time Positions	0	0	0	0	0	0	

Key operational changes or issues:

- Addition of Purchasing & Grants Administrator in FY 2016 to serve as the Town's specialist on purchasing, contracts and grant administration.
- Recommends an IT Strategic Plan

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.

Mission Statement:

Develop and administer the policies, programs, and regulations that manage the development of the Bluffton community and ensure the sound management of Bluffton's growth, enhancement and protection of its quality of life, environmental resources, building safety, and economic vitality through comprehensive and long-range programs.

Create a vibrant Bluffton that attracts jobs, fosters economic development, promotes best practices, and is an attractive place for people to live, work, and play.	Ensure cost effective strategies are employed to install and maintain infrastructure, protect natural resources and the environment.	Ensure Town services are delivered in the most cost effective, efficient, and courteous manner.	Improve community awareness and governmental transparency through the use of advancing technology.

Operating and Performance Budgets

Growth Management

Current Performance Initiatives:

Planning and Community Development

• Amendments to the Unified Development Ordinance including: (Goal 1)
  o Amend parking standards in Old Town;
  o Provide conditional use standards for outdoor patios and cafes in Old Town; and
  o Amend the lighting ordinance to require lighting for all non-residential parking areas.
• Development and implementation of the FY15 Affordable Housing Committee Affordable Housing Work Program and update to provide a multi-year action plan and funding strategy: (Goals 1 & 2)
• Expand the Neighborhood Assistance Program to provide emergency vehicle access repairs to private roads. (Goals 1 & 2)
• Development and implementation of the FY15 Beautification Committee Work Program and update to provide a multi-year action plan and funding strategy. (Goals 1 & 5)
• Assess and assist with an update the Oyster Factory Park Master Plan to accurately reflect the current projects and vision for the waterfront park. (Goals 1 & 5)
• Assist the preparation of the Garvin House Structural Assessment and Preservation Plan. (Goals 1 & 5)
• Preparation of grant application for State Historic Preservation Office funds to provide structural improvements for the Garvin House. (Goals 1, 2 & 5)
• Preparation of the Calhoun Street and Adjacent Area Study. (Goal 1)
• Sewer connection ordinance amendment to the Municipal Code. (Goals 1, 3, & 5)
• With the Bluffton Public Development Corporation, develop a Town of Bluffton marketing profile that provides demographic, economic, and other relevant information to current and prospective businesses and residents. (Goals 4 & 5)
• Expand the functionality of EnerGov Enterprise permitting and tracking software to include other Town processes such as Code Enforcement, Special Event Permitting, and Stormwater Management. (Goal 2)
• Enhance the Citizen Access Portal to allow additional application submittal types and fee payments. (Goal 2)

Recent Performance Accomplishments:

Planning and Community Development
• Created and established the Town of Bluffton Home Series consisting of 23 home designs ranging in size from 600 to 2,300 square feet with a construction cost beginning at $80,000 with several of the designs conceptually approved by the Historic Preservation Commission for use in the Old Town Historic District. (Goal 1) • Awarded re-designation as a Tree City USA Community for the third consecutive year. (Goal 3) • Recognized the Town of Bluffton's commitment to urban and community forestry by developing and implementing a forestry program. • Completed the 2007 Comprehensive Plan audit as required by State Law and as recommended by the accepted Audit. (Goals 1 & 2) • Adopted revisions to the Unified Development Ordinance in an effort to balance the protection of the Old Town Bluffton character due to increasing development and redevelopment pressures, with the ultimate goal of streamlining the architectural review process. (Goals 1 & 2) • In response to a 51% increase in new residential dwelling permits, a 60% increase in commercial permits and a 53% increase in inspection requests Growth Management hired a building safety inspector, restructured Staff responsibilities, and executed contracts with SafeBuilt for third party plan review and inspection. (Goal 4) • Participated in the Building Code Effectiveness Grading Schedule (BCEGS) Program administered by the Insurance Services Office, Inc. (ISO) and received a grade of 3 for commercial plan review and inspection and 4 for residential plan review and inspection. (Goals 1 & 2) • Implemented the EnerGov Enterprise software program update to a web-based platform allowing for a streamlined application tracking processes. (Goal 2) • Streamlined processes to provide for the issuance of Certificates of Occupancy within 2 days of final inspection. (Goal 2)

Operating and Performance Budgets

Growth Management

Performance indicators are in support of Goals 1, 2 and 4

Performance Indicators	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Estimate 2016
Annexation Petitions	0	0	2	1	1
Building Permits	810	1,005	1,320	1,500	1,700
Comprehensive Plan Amendments	1	0	1	1	1
Development Plans	28	34	25	30	50
Development Plan Amendments	2	9	3	10	7
Historic Preservation Overlay District Signage and Site Feature Permits	34	33	43	40	45
Master Plans	1	0	1	0	1
Subdivision Plans	10	7	14	15	20
Zoning Map Amendments	2	0	3	1	1
Vertical construction inspections	6,970	8,900	16,400	16,000	22,000
Total building plan reviews conducted	501	730	725	750	770
Certificate of Occupancy issued for new structures	258	324	400	425	550
Town initiated Affordable Housing Units	6	0	0	0	1
Unsafe/uninhabited structures removed	9	15	4	7	7

General Fund Expenditures by Unit/Category

Growth Management	FY 2013 Year-End Actual	FY 2014 Year-End Actual	FY 2015 Year-End Estimate	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Unit Summary							
Growth Management Administration	$ 391,704	$ 449,054	$ -	$ -	$ -	$ -	N/A
Customer Service	-	-	-	-	448,685	448,685	100.00%
Planning & Community Development	497,477	361,911	772,605	943,977	925,428	(18,549)	-1.96%
Building Safety	676,501	848,120	962,730	984,930	701,918	(283,012)	-28.73%
Total	$ 1,565,682	$ 1,659,085	$ 1,735,335	$ 1,928,907	$ 2,076,031	$ 147,124	7.63%
Category Summary							
Salaries	$ 1,033,090	$ 1,083,919	$ 1,031,690	$ 1,046,586	$ 1,197,295	$ 150,709	14.40%
Benefits	333,310	350,276	359,005	356,576	414,746	58,170	16.31%
Operating	199,282	192,766	344,640	525,745	463,990	(61,755)	-11.75%
Capital Outlay	-	32,124	-	-	-	-	N/A
Total	$ 1,565,682	$ 1,659,085	$ 1,735,335	$ 1,928,907	$ 2,076,031	$ 147,124	7.63%

Full-Time Positions	16	16	18	18	20	2
Part-Time Positions	0	0	0	0	0	0

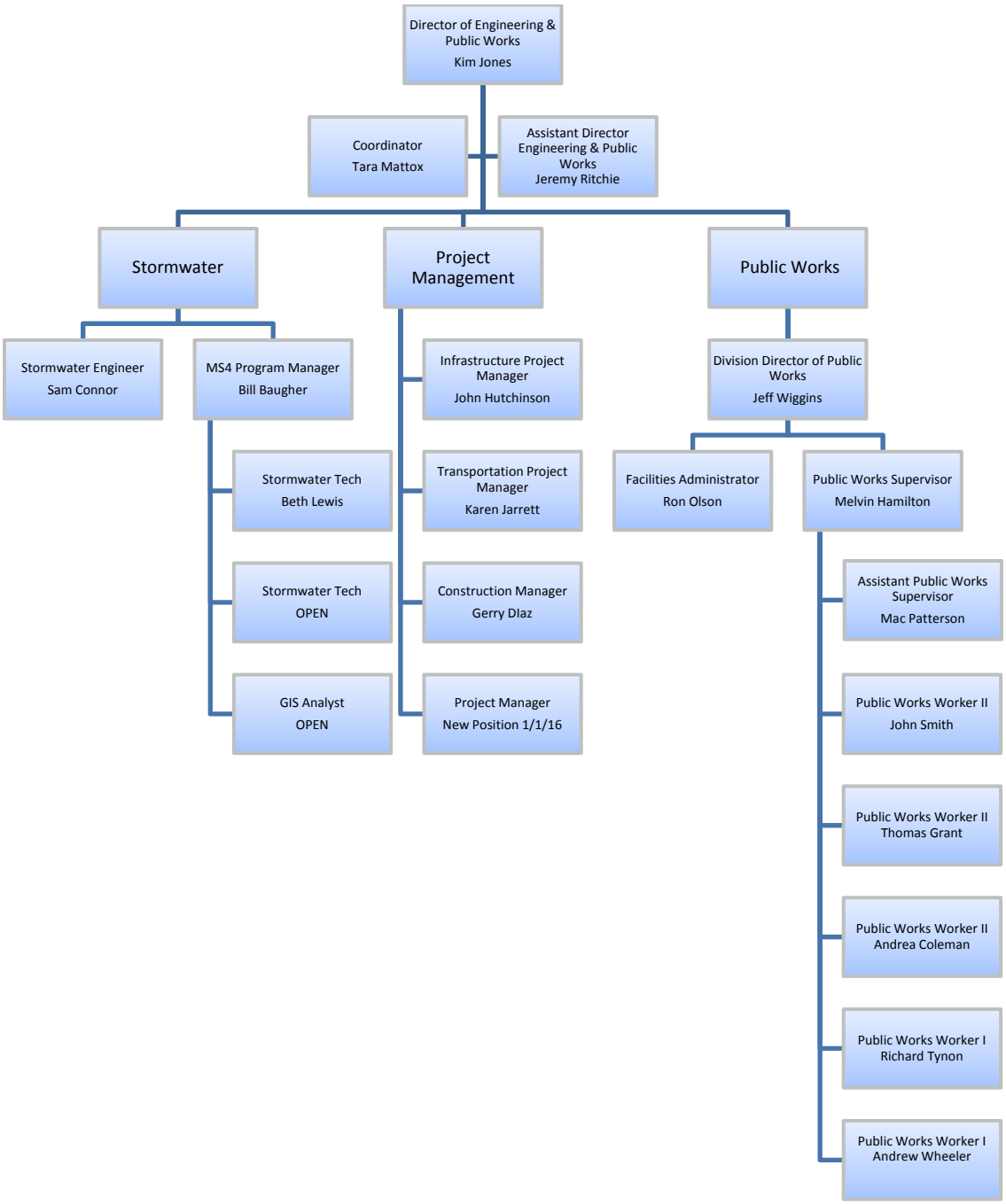
Note: Growth Mgmt Administration is part of Planning in FY2015; Customer Service is part of Building Safety in FY2015

Key operational changes or issues:

- One additional building inspector to be added in FY 2016.
- Includes 100% of Beautification Committee recommendations budget increased from $30,000 to $52,500.
- Neighborhood assistance incentives of $80,000 with carryover of fund balance.
- Customer Service improvements through office reorganization.

Operating and Performance Budgets

Unit: Engineering and Public Works
Departments: Project Management, Stormwater Management, Public Works
Function: Engineering, Environmental Protection, Public Works



Operating and Performance Budgets

Engineering and Public Works

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.

Stormwater 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.

Mission Statement:

To provide quality, competent and comprehensive engineering, project, stormwater and facilities management services to the Town and its residents in a cost effective, responsible and safe manner.

Ensure sound technical and fiscal management and execution of all Town's Capital Improvement Program (CIP) projects.	Ensure the Town purchasing and contracting activities are in compliance with the Town's Purchasing Ordinance and requirements of a specific revenue sources (grants, fees, bonds, etc.).	Ensure the Town's assets are managed and maintained in a cost effective and safe manner.	Assist residents in addressing concerns or issues related to the Town's projects, infrastructures, facilities, assets, and approved services.	Ensure the Town's stormwater program is properly structured, funded, and implemented based on the Town's ordinances, Council approved programs and initiatives and Federal mandates.

Operating and Performance Budgets

Engineering and Public Works

Current Performance Initiatives:

Project Management
• Garvin House Stabilization & Partnership (Goal 1) • Calhoun Street & Adjacent Area Plan and Future Projects (Goal 1) • Park Improvement – Oscar Frazier Park and DuBois Park (Goal 1) • Oyster Factory Park Master Plan and Improvements including Master Plan update, boat ramp expansion, boat dock construction and parking lot reconfiguration. (Goal 3) • Jason/Able Street Sewer Improvements Phases 3 & 4 (Goal 5)

Stormwater Management
• Municipal Separate Storm Sewer System (MS4) program development and implementation for six minimum control measures. (Goal 3) • Wetlands Restoration Project (Goal 3) • 319 Grant Phase 2: Pine Ridge Stormwater Retrofit (Goal 3) • May River Watershed Headwaters Stormwater Inventory and Water Quality Model (Goal 3)

Public Works
• Maintain parks, trails and Town-owned property (Goal 1) • Manage Solid Waste & Recycling Contract (Goal 2) • Identify critical drainages, acquire easements and perform routine maintenance (Goals 3 & 5) • Respond to Work Requests (Goal 5)

Recent Performance Accomplishments:

Project Management
• Established cross-functional teams for Capital Improvement Program (CIP) including monthly project manager meetings to increase project quality. (Goal 1, 2, 3 and 4) • Created CIP scheduled template and Master Schedule for all projects. (Goal 2) • Completed renovations at Tom Herbkersman Commons. (Goals 1 and 5) • Facilitated installation of SCE&G provided natural gas on Thomas Heyward Street. (Goal 1 and 5) • Negotiated agreement with BJWSA for installation of sewer at Toy Fields area. (Goals 1, 3 and 5)

Stormwater Management
• Drafted and submitted Notice of Intent for six Minimal Control Measures (MCMs) to SCDHEC to receive MS4 permit. (Goals 1 and 3) • Created and MS4 informational brochure in English and Spanish. (Goal 3) • Created with Beaufort County Channel and Stormwater Utility Board, three Public Service Announcements about the impacts of stormwater runoff for broadcast. (Goal 3)

Public Works
• Provided support to all Town departments and maintained town-owned assets. (Goals 1, 2, 3 and 5)

Operating and Performance Budgets

Engineering and Public Works

Performance indicators are in support of Goals 1, 3 and 5

Performance Indicators	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Estimate FY 2016
# of Capital Improvement Projects	24	24	13	16	21
# of Households connected to sanitary sewer	39	9	0	0	74
Miles of sewer line installed	2.2	0.5	0	0	4.2
# of people reached for stormwater programs	1,475	2,235	2,374	2,100	2,500
# of septic system assistance calls	101	13	28	32	35
# of construction site inspections	270	1,445	2,311	2,159	1,500
# of parks to maintain	7	7	7	7	7
# of pathways to maintain	14	15	19	19	23
Street miles to maintain	3.81	3.81	16.52	16.52	16.52
Sidewalk miles to maintain	3.4	4.4	4.4	4.4	6.0

General Fund and Stormwater Fund Expenditures by Unit/Category

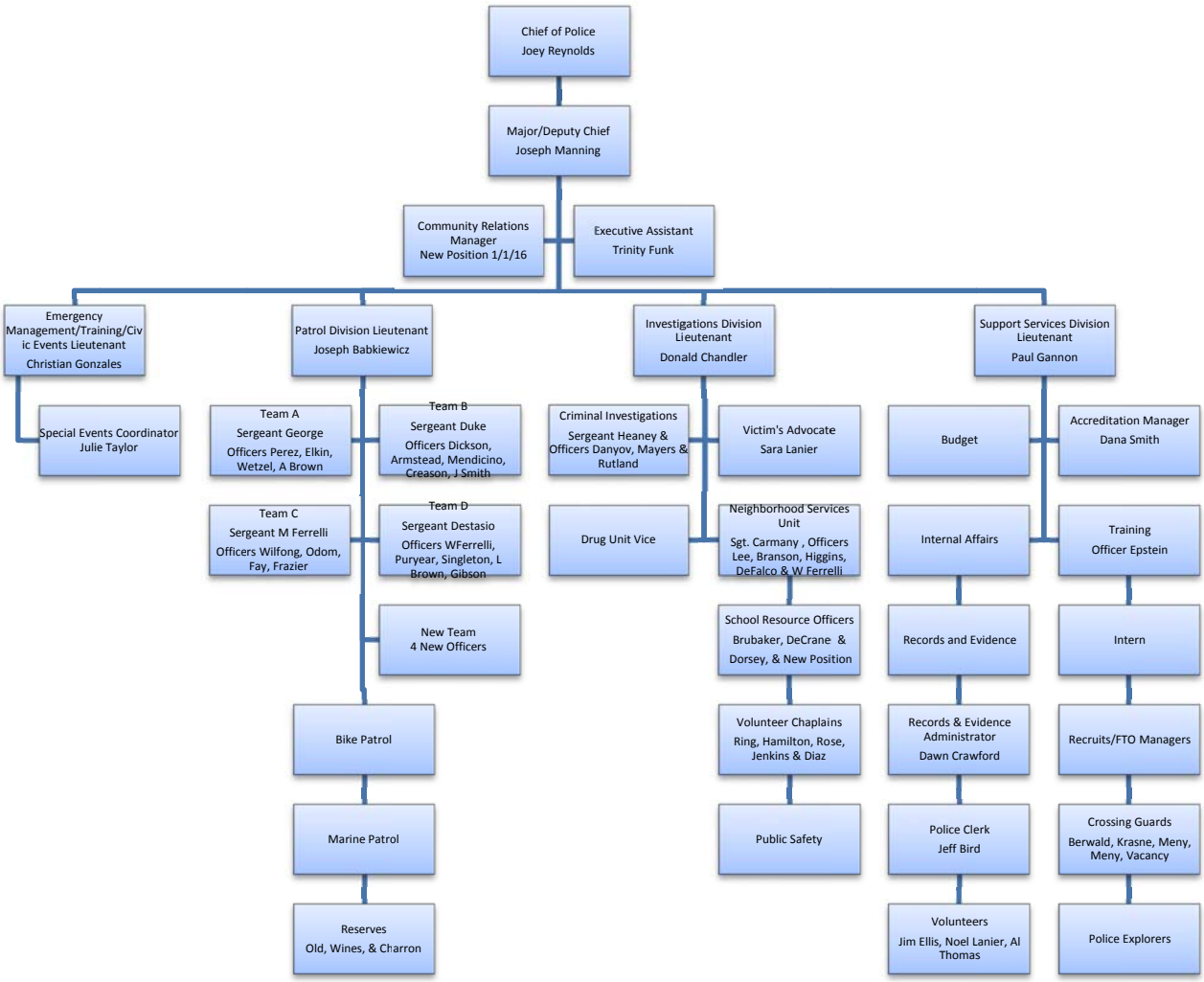
Engineering and Public Works	FY 2013 Year-End Actual	FY 2014 Year-End Actual	FY 2015 Year-End Estimate	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Unit Summary							
Project Management	$ 567,702	$ 490,312	$ 546,454	$ 532,645	$ 600,255	$ 67,610	12.69%
Stormwater Management	629,279	624,320	676,215	737,065	751,945	14,880	2.02%
Public Works	860,676	882,139	1,040,521	1,103,665	1,087,320	(16,345)	-1.48%
Total	$ 2,057,657	$ 1,996,771	$ 2,263,190	$ 2,373,375	$ 2,439,520	$ 66,145	2.79%
Category Summary							
Salaries	$ 1,085,101	$ 978,640	$ 1,033,041	$ 1,096,951	$ 1,123,550	$ 26,599	2.42%
Benefits	388,805	369,033	399,618	424,920	435,080	10,160	2.39%
Operating	557,615	621,707	750,770	770,916	764,100	(6,816)	-0.88%
Capital Outlay	26,136	27,391	76,015	76,843	113,000	36,157	47.05%
Debt	-	-	3,746	3,745	3,790	45	1.20%
Total	$ 2,057,657	$ 1,996,771	$ 2,263,190	$ 2,373,375	$ 2,439,520	$ 66,145	2.79%
Full-Time Positions	21	20	20	20	21	1	
Part-Time Positions	0	0	0	0	0	0	

Key operational changes or issues:

- 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 - This division is comprised of Uniform Patrol, Reserve Police Officers, Traffic Enforcement, Bike Patrol and Marine Patrol. The Patrol Division's largest and most visible section is Uniform Patrol---the primary response to citizen complaints and calls for service. Uniform Patrol enforces state laws, local ordinances and traffic laws. Combined, this Division is committed to the philosophy of community policing and working in partnership with the community. The Operation Division strives to deliver quality service with professionalism and integrity.

Investigations Division – This division is comprised of Criminal Investigations, Victim's Advocate Neighborhood Services, Chaplains, the Drug and Vice Unit, the Bluffton Police Department's Honor Guard, and the Public Safety Committee. The division's mission and primary responsibility is to thoroughly investigate crimes that did not result in an immediate arrest. These crimes include misdemeanor and felony crimes occurring in Bluffton's jurisdiction and the unit is responsible for the identification, apprehension, interrogation, prosecution, case clearance and the processing of stolen and recovered property. Investigators work cooperatively with other officers and personnel from other Town departments, local, state, and federal agencies, as well as the citizens to accomplish their mission. Through cooperative efforts, not only are crimes and patterns detected, suspects identified, located and arrested; but, also awareness and prevention programs are initiated to protect lives and property enhancing the quality of life in Bluffton.

Support Services Division – This division includes the Office of the Chief of Police, South Carolina State and CALEA National Accreditation Administration, Crime Analysis, Records and Evidence, Volunteers, School Crossing Guards, and the overall Police Budget. The division's activities are essential in accomplishing the mission and goals of the Department. The division is responsible for coordinating Police Department efforts with other Town Departments, other criminal justice agencies, and with our community. Personnel are responsible for requesting and managing grant funding, updating policies and procedures, and maintaining our National Accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA), internal affairs investigations, and managing the budget in order to ensure the Department's resources are used in the most efficient and effective manner. This division also includes the Intel Section which works with regional, state and national organizations to enhance the ability of the Police Department to ensure the safety of all persons in our community.

Emergency Management / Training Division - This division is responsible for the Town of Bluffton Emergency Preparedness and Planning, Police Training, New Police Recruits, Police Explorers, Citizens Police Academy, Community Events and the School Resource Officers. This division has developed six comprehensive plans and established a town emergency operations center at the Bluffton Police Department. The division also oversees the application process and planning for all community events for the town and has developed and stream lined the application process. This division is also responsible for the training of all Bluffton Police Department personnel. The training unit has brought in several outside training agencies to host advanced training programs for its personnel. The training was at no tuition cost for officers attending. The training division also coordinated with surrounding agencies and participated in active shooter training. The school resource officer program is also a part of this division.

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.

Current Performance Initiatives: (All in support of Goals 1 and 2.)

- 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.
- Conduct focused traffic calming through environmental design.
- Evaluate and Revise the Protocol for Community Codes Violations.
- Implement a Civilian Position of Community Awareness Manager.
- Implement New Police Officer Field Training Program.
- Maintain CALEA and SC State Accreditation.
- Review and Update Police Department Standard Operating Procedures.

Recent Performance Accomplishments: (All in support of Goals 1 and 2.)

- Developed and Implemented a Central Filing System.
- Implemented a Multi –Agency Community Event Unit.
- Developed and Implemented Quarterly Gang Intel Meetings with Local Agencies.
- Implemented a leadership development path for current and future leaders.
- Implemented a specialized career path for employees.
- Developed and Implemented a Strategic Response Team.
- Provided fundamental Leadership Training for all Sworn Officers.

Operating and Performance Budgets

Police Department

Performance indicators are in support of Goal 1

Performance Indicators	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Estimate FY 2016
Police calls for service	32,102	30,084	36,463	41,061	45,000
Domestic calls	674	655	649	515	650
Traffic collisions	544	1,107	988	871	900
Citations	11,096	8,466	6,604	8,628	8,900
Arrests	1,023	947	764	1,069	1,100
Police reports	3,450	3,330	3,382	3,216	3,500
Increase in # of young adults attending "Alive at 25"	114*	90	59	107	120
Increase in percentage of vehicle contacts wearing a seatbelt	87%	95%	97%	98%	95%
Lower average response time to Priority 1 calls by 2 minutes	6	6	3.48	2.89	3.5

*Bluffton High School no longer requires seniors to complete Alive at 25 Program to get a parking pass.

General Fund Expenditures by Unit/Category

Police	FY 2013 Year-End Actual	FY 2014 Year-End Actual	FY 2015 Year-End Estimate	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Unit Summary							
Support Division	$ 3,742,500	$ 4,025,749	$ 2,143,450	$ 2,087,420	$ 2,150,929	$ 63,509	3.04%
Investigations Division			1,046,375	1,069,835	811,140	(258,695)	-24.18%
Patrol Division			1,724,800	1,763,840	2,175,359	411,519	23.33%
Emergency Mgmt Division				-	606,996	606,996	100.00%
Total	$ 3,742,500	$ 4,025,749	$ 4,914,625	$ 4,921,095	$ 5,744,424	$ 823,329	16.73%
Category Summary							
Salaries	$ 2,136,333	$ 2,256,801	$ 2,621,025	$ 2,584,005	$ 2,990,992	$ 406,987	15.75%
Benefits	747,882	787,411	929,130	987,990	1,216,238	228,248	23.10%
Operating	604,117	669,843	875,918	860,548	874,806	14,258	1.66%
Capital Outlay	210,218	216,046	321,682	321,682	369,597	47,915	N/A
Debt	43,950	95,648	166,870	166,870	292,791	125,921	75.46%
Total	$ 3,742,500	$ 4,025,749	$ 4,914,625	$ 4,921,095	$ 5,744,424	$ 823,329	16.73%
Full-Time Positions	39	39	47	47	53	6	
Part-Time Positions	6	6	6	6	6	0	

Key operational changes or issues:

- Four additional police officers, one additional School Resource Officer for new Bluffton Middle school and one Community Relations Manager (civilian) to be added mid-year.
- Additional vehicles for the new police officers and 3 replacement vehicles are included in Capital Outlay.
- Principal and interest payments for financing the vehicles purchased in FY 2014 have been added to the Debt category in FY 2015.
- Provides for the implementation of an Emergency Management division of the police department including presence in Old Town.

Operating and Performance Budgets

Unit: Townwide
Departments: Non-Departmental
Function: General Government

General Fund Expenditures by Unit/Category

Non-Departmental	FY 2013 Year-End Actual	FY 2014 Year-End Actual	FY 2015 Year-End Estimate	FY 2015 Revised Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Unit Summary							
Non-Departmental	$ 899,001	$ 895,360	$ 1,092,150	$ 1,082,150	$ 1,358,735	$ 276,585	25.56%
Total	$ 899,001	$ 895,360	$ 1,092,150	$ 1,082,150	$ 1,358,735	$ 276,585	25.56%
Category Summary							
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Benefits	-	-	-	-	-	-	N/A
Operating	831,061	895,360	1,092,150	1,082,150	1,358,735	276,585	25.56%
Capital Outlay	-	-	-	-	-	-	N/A
Debt	67,940	-	-	-	-	-	N/A
Total	$ 899,001	$ 895,360	$ 1,092,150	$ 1,082,150	$ 1,358,735	$ 276,585	25.56%

Key operational changes or issues:

- The following items are included in the Non-Departmental budget for FY 2016:
  - Residential trash and recycling collection fees
  - Postage meter rental (including monthly postage)
  - Copier/Printer workstation leases (shared)
  - Courier service (shared)
  - General advertising fees (public notices)
  - General Liability Insurance including Tort
  - General Contingency
- 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

A net of nine full-time positions and loss of 1 part-time position is proposed in the FY 2016 Budget.

The Police Department is requesting four additional Patrol Officers and an additional School Resource Officer position for the new Bluffton Middle School in July. The Community Relations Manager is to be added mid-year to improve communication with the community. The Code Enforcement position was added in FY2015 as well as the transfer of the Special Events coordinator from Public Works. The part-time Volunteer Coordinator and part-time School Crossing Guard was not carried forward from last year.

The Building and Safety Department added one new Building Inspector in the current year due to the increase in residential and commercial permitting.

A Purchasing/Grants Administrator position has been added to serve as the Town's specialist on purchasing, contracts and grant administration.

Project Management is added a Project Manager due to the increase in capital project activity for FY 2016. Public Works Beautification Supervisor was not carried forward from last year and the Special Events Coordinator was transferred to Police Department.

Growth Management is requesting Senior Planner of added Community development projects.

A part-time position has been added for the Executive Department.

Unit	Department	FY 2014 Budget		FY 2015 Budget		FY 2016 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Executive	Executive	3	0	3	0	4	1
	Economic Development	1	0	2	0	1	0
	Human Resources	2	0	2	0	2	0
	Public Information	1	0	1	0	1	0
	TOTAL	**7**	**0**	**8**	**0**	**8**	**1**
Finance/ Administration	Finance/Business License	7	0	7	0	8	0
	Municipal Court	3	0	3	0	3	0
	Information Technology	4	0	4	0	4	0
	TOTAL	**14**	**0**	**14**	**0**	**15**	**0**
Growth Management	Growth Management Administration	4	0	4	0	4	0
	Planning & Community Development	4	0	3	0	3	0
	Building Safety	10	0	12	0	7	0
	Customer Service	0	0	0	0	6	0
	TOTAL	**18**	**0**	**19**	**0**	**20**	**0**
Engineering and Public Works	Project Management	5	0	5	0	6	0
	Stormwater Management	6	0	6	0	6	0
	Public Works	9	0	11	0	9	0
	TOTAL	**20**	**0**	**22**	**0**	**21**	**0**
Police	Police	39	6	45	8	53	6
	TOTAL	**39**	**6**	**45**	**8**	**53**	**6**
	GRAND TOTAL	98	6	108	8	117	7

Personnel Summary

By Department and Positions

Department	Position Title	FY 2014 Budget		FY 2015 Budget		FY 2016 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Executive	Town Manager	1	0	1	0	1	0
	Assistant Town Manager	0	0	0	0	1	0
	Town Clerk	1	0	1	0	1	0
	Deputy Town Clerk/Executive Assistant	1	0	1	0	1	0
	Public Information Officer	0	0	0	0	1	0
	Intern	0	0	0	0	0	1
	TOTAL	**3**	**0**	**3**	**0**	**5**	**1**
Economic Development	Deputy Town Manager/Director of Economic Development	0	0	1	0	0	0
	Executive Director of Don Ryan Center for Innovation	1	0	1	0	1	0
	TOTAL	**1**	**0**	**2**	**0**	**1**	**0**
Human Resources	Human Resources Director	1	0	1	0	1	0
	Administrative Assistant	1	0	1	0	1	0
	TOTAL	**2**	**0**	**2**	**0**	**2**	**0**
Public Information	Public Information Officer	1	0	1	0	0	0
	TOTAL	**1**	**0**	**1**	**0**	**0**	**0**
Finance	Director of Finance/Administration	1	0	1	0	1	0
	Assistant Director of Finance	0	0	1	0	1	0
	Finance Manager	1	0	0	0	0	0
	Senior Accountant	1	0	1	0	1	0
	Finance Support Specialist	1	0	1	0	1	0
	Budget Administrator	1	0	1	0	1	0
	Purchasing/Grants Administrator	0	0	0	0	1	0
	Business License Administrator	1	0	1	0	1	0
	Business License Coordinator	1	0	1	0	1	0
	TOTAL	**7**	**0**	**7**	**0**	**8**	**0**
Municipal Court	Clerk of Court	1	0	1	0	1	0
	Deputy Clerk of Court	2	0	2	0	2	0
	Municipal Court Assistant	0	0	0	0	0	0
	TOTAL	**3**	**0**	**3**	**0**	**3**	**0**
Information Technology	IT Director	1	0	1	0	1	0
	GIS Manager & Database Administrator	1	0	1	0	1	0
	Network Systems Administrator	1	0	1	0	1	0
	IT Resource Consultant	1	0	1	0	1	0
	TOTAL	**4**	**0**	**4**	**0**	**4**	**0**
Growth Management	Director of Growth Management	1	0	1	0	1	0
	Assistant Director Growth Mgmt	1	0	1	0	1	0
	Growth Management Coordinator	1	0	1	0	1	0
	Senior Policy Analyst	1	0	1	0	1	0
	TOTAL	**4**	**0**	**4**	**0**	**4**	**0**

Personnel Summary

By Department and Positions (Continued)

Department	Position Title	FY 2014 Budget		FY 2015 Budget		FY 2016 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Planning & Community Development	Principal Planner	0	0	1	0	1	0
	Planning & Community Development Manager	1	0	0	0	0	0
	Senior Policy Analyst	1	0	0	0	0	0
	Senior Planner	1	0	0	0	2	0
	Planner	1	0	2	0	0	0
	TOTAL	**4**	**0**	**3**	**0**	**3**	**0**
Customer Service	Customer Service Manager	0	0	0	0	1	0
	Principal Customer Srvc Representative	0	0	0	0	1	0
	Customer Service Representative	0	0	0	0	2	0
	Planning Assistant	0	0	0	0	1	0
	Addressing and GIS Technician	0	0	0	0	1	0
	TOTAL	**0**	**0**	**0**	**0**	**6**	**0**
Building Safety	Building Safety Manager	1	0	1	0	0	0
	Customer Service Representative	1	0	1	0	0	0
	Coordinator	2	0	2	0	0	0
	Addressing Technician	1	0	1	0	0	0
	Commercial Plans Examiner	1	0	1	0	1	0
	Chief Codes Inspector	1	0	1	0	1	0
	Combination Building Inspector	2	0	4	0	5	0
	Planner	1	0	1	0	0	0
	TOTAL	**10**	**0**	**12**	**0**	**7**	**0**
Project Management	Assistant Town Manager/Director of Engineering and Public Works	1	0	1	0	1	0
	Engineering and Public Works Coordinator	1	0	1	0	1	0
	Project Director	1	0	1	0	0	0
	Infrastructure Manager	0	0	0	0	1	0
	Transportation Project Manager	1	0	1	0	1	0
	Project Manager	0	0	0	0	1	0
	Construction Manager	1	0	1	0	1	0
	TOTAL	**5**	**0**	**5**	**0**	**6**	**0**
Stormwater Management	Division Director of Stormwater Mgmt.	1	0	1	0	1	0
	Assistant Director of Stormwater Mgmt.	0	0	0	0	1	0
	Stormwater Engineer	1	0	1	0	0	0
	Program Manager	1	0	1	0	0	0
	Stormwater Inspector	1	0	1	0	1	0
	Stormwater Technician	1	0	1	0	2	0
	GIS Analyst	1	0	1	0	1	0
	TOTAL	**6**	**0**	**6**	**0**	**6**	**0**

Personnel Summary

By Department and Positions (Continued)

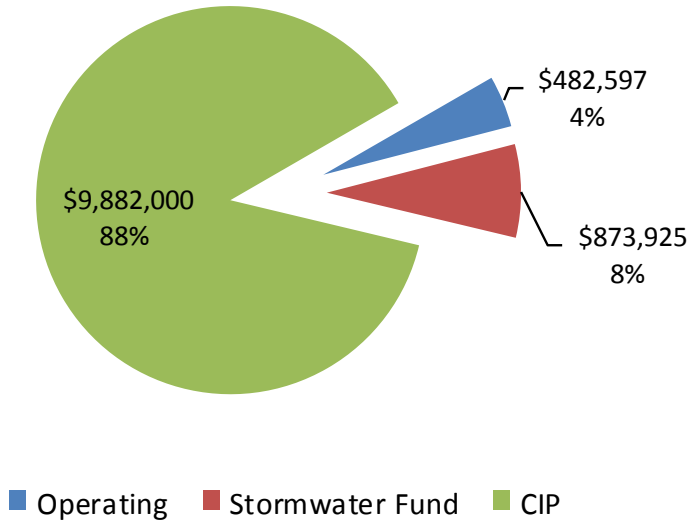
Department	Position Title	FY 2014 Budget		FY 2015 Budget		FY 2016 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Public Works	Division Director of Public Works	1	0	1	0	1	0
	Facilities Manager/Special Events Coord.	1	0	1	0	0	0
	Facilities Administrator	1	0	1	0	1	0
	Beautification Supervisor	0	0	1	0	0	0
	Public Works Supervisor	1	0	1	0	1	0
	Assistant Public Works Supervisor	0	0	1	0	1	0
	Public Works Equipment Operator	3	0	0	0	0	0
	Public Works Worker	2	0	5	0	5	0
	TOTAL	**9**	**0**	**11**	**0**	**9**	**0**
Police	Chief of Police	1	0	1	0	1	0
	Deputy Chief	0	0	1	0	1	0
	Chief of Staff	1	0	0	0	0	0
	Executive Assistant	1	0	1	0	1	0
	Clerk	1	0	1	0	1	0
	Records, Property & Evidence Manager	1	0	1	0	1	0
	CALEA Administrator	0	0	1	0	1	0
	Volunteer Coordinator	0	0	0	1	0	0
	Captain	0	0	0	0	0	0
	Lieutenant	3	0	3	0	4	0
	Sergeant	6	0	6	0	7	0
	Police Officer	22	0	27	0	30	0
	School Resource Officer	3	0	3	0	4	0
	Special Events Coordinator	0	0	0	0	1	0
	Community Relations Manager	0	0	0	0	1	0
	School Crossing Guard	0	6	0	6	0	5
	Victims Advocate*	0	0	0	1	0	1
	*Note: This position formerly included in full-time Police Officer count.						
	TOTAL	**39**	**6**	**45**	**8**	**53**	**6**
	GRAND TOTAL	98	6	108	8	117	7

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 2016 Capital Budget - $11,238,522



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, General Pathway 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.

Capital Impact	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Operations	$ 22,400	$ 134,700	$ 238,700	$ 288,700	$ 288,700
Maintenance	20,300	69,925	98,450	104,950	105,250
Additional FTEs	-	-	-	-	-
Other	-	-	-	-	-
Total	$ 42,700	$ 204,625	$ 337,150	$ 393,650	$ 393,950

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 2016 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 Phase 2 of the 319 Pilot Project, 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-Simmonsville community and the Jason-Able neighborhood. The sewer improvements also support the improved water quality initiatives.

Capital

Key Project Changes between FY 2015 and FY 2016

Projects completed in FY 2015

- Tom Herbkersman Commons
- Police Substation
- Meadors Consulting - Restoration Report for Garvin House

Police Substation

Garvin House Restoration

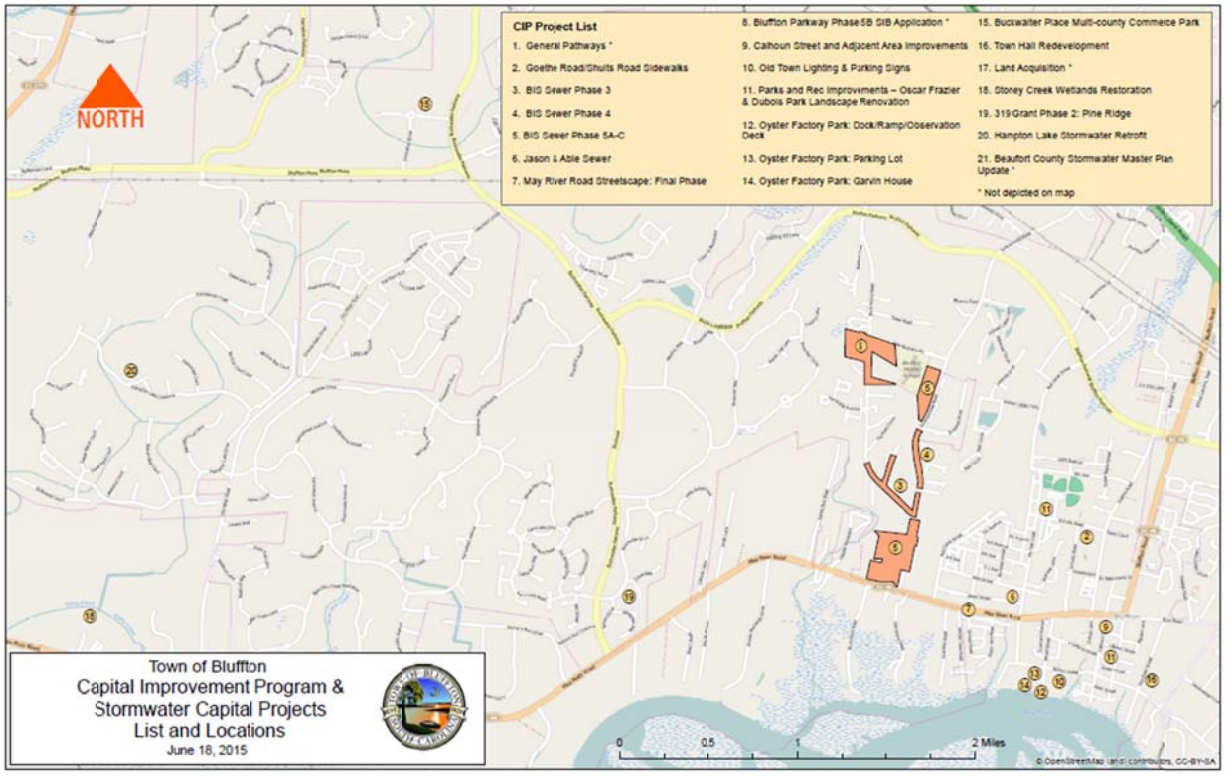
Herbkersman Commons

Recurring Projects for FY 2015

- General Pathways Improvements
- Parks & Recreation Improvements
- Stormwater Improvements (expected to carry over from FY 2015)

CAPITAL

Key Project Locations for FY 2015 and FY 2016



FY 2016 Projects with carry overs from FY 2015 also expected

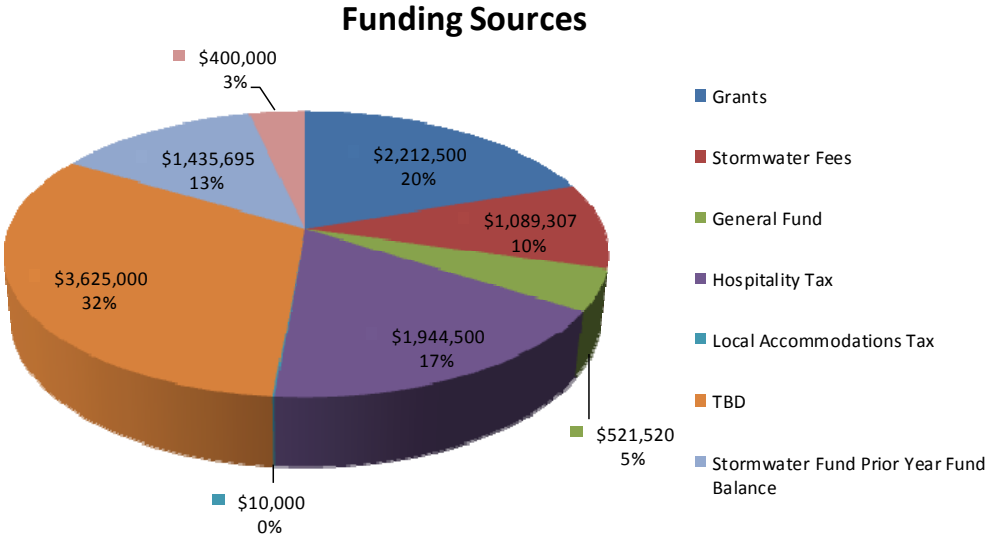
- Buck Island Sewer (Phases 3 and 4)
- May River Road (Final Phase)
- Oyster Factory (Dock, Ramp, Parking Lot Expansion)
- Wetlands Restoration
- 319 Grant (Phase 2 - Pine Ridge)
- Community Safety Camera
- Buck Island Sewer (Phase 5 A-C, Toy Fields)

New Projects for FY 2016

- Jason-Able Sewer
- Calhoun Street and Adjacent Area Improvements Study
- Goethe/Shults Sidewalks
- Buckwalter Place Multi-County Commerce Park
- Town Hall Redevelopment

CAPITAL

Expenditures	FY 2016 Budget
Recurring	
General Fund	
Eight Outfitted Police Vehicles	$ 359,597
Two Vehicles for Public Works	75,000
Public Works Equipment	38,000
Crime Scene Station	10,000
CIP Fund	
General Pathways	25,000
Parks & Recreation Improvements	50,000
Total Recurring	$ 557,597
Non-Recurring	
Stormwater Fund	
Wetlands Restoration	$ 85,000
Hampton Lake Stormwater Retrofit	310,000
319 Grant (Phase 2)	428,925
SWU Management Plan Update	50,000
CIP Fund	
Goethe/Shults	425,000
Buck Island Sewer (Phase 3)	1,337,000
Buck Island Sewer (Phase 4)	800,000
Buck Island Sewer (Phases 5 A-C)	75,000
Jason-Able Sewer	1,000,000
May River Road Streetscape (Final Phase)	1,534,000
Bluffton Parkway Phase 5B	5,500
Calhoun Street & Adjacent Area Improvements	237,500
Old Town Lighting & Street Signs	15,000
Oyster Factory Park - Next Phase	878,000
Buckwalter Place Multi-County Commerce Park	2,000,000
Town Hall Redevelopment	500,000
Land Acquisition	1,000,000
Total Non-Recurring	$ 10,680,925
TOTAL	$ 11,238,522



Stormwater Fund
Project: Hampton Lakes Stormwater Retrofit

Department	Contact Person	Status of Project
Engineering & Public Works	Jeremy Ritchie - PM	Planning

Project Type	Start/Finish Date	Account Number
Stormwater	FY 2015 - FY 2017	21265616-XXXXX-00034

Project Description

The May River Watershed Action Plan was adopted in November 2011 as a guiding document for the restoration of shellfish harvesting within the headwaters of the May River. This particular project includes flows from the main lagoon in Hampton Lake, which serves approximately 2500 acres (roughly 25% of the Station 19-19 sub-watershed). The project is expected to include water reuse for irrigation from Hampton Lake. Potential areas to be irrigated are open space areas, road right-of-ways, and vegetated areas of amenities.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

As documented in the Town Comprehensive Plan, healthy ecosystems are fundamental to the quality of life experienced in Bluffton. This project's goal is to protect one of our most important natural resources, oysters, and the ecosystem that thrives around them. In addition, this project aligns with Goal 1 in the Strategic Plan (Celebrate the May River) and was identified as a key management priority in the most current version of that Plan. Finally, this project was envisioned in the May River Watershed Action Plan, which was approved by Town Council and authorized for funding.

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 and irrigation system maintenance, landscape maintenance, and pump housing structure maintenance.

Project Status

* Conceptual planning work in progress, including assessment of properties and potential easement acquisition.
* 319 NPS Grant to be applied for in the amount of $250,000. Grant is a 60/40 match (60% grant, 40% match).
* Initial Grant application submitted on 3/20/15. Town received authorization to submit full application on 4/3/15.
* Town is working with the property owner to formalize a partnership fo rthe full grant application.
* Full application will be submitted on 5/4/15.

Project Finance - Current Fiscal Year

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00034	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ -	$ 310,000	$ 275,000				$ 585,000

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS			$ 3,000	$ 3,000	$ 3,000	$ 9,000
MAINTENANCE			6,000	6,000	6,000	18,000
ADDITIONAL FTE's						
OTHER						
	$ -	$ -	$ 9,000	$ 9,000	$ 9,000	$ 27,000

Stormwater Fund
Project: Wetlands Restoration

Department	Contact Person	Status of Project
Engineering & Public Works	Jeremy Ritchie - PM	Planning

Project Type	Start/Finish Date	Account Number
Stormwater	FY 2014 - FY 2017	21265616-XXXXX-00036

Project Description

The May River Watershed Action Plan was adopted in November 2011 as a guiding document for the restoration of shellfish harvesting within the headwaters of the May River. The project would be located at the bottom of the Stoney Creek drainage area, providing an opportunity to intercept a significant amount of upstream runoff for water quality treatment through natural processes, and then releasing it into the tidally influenced marshlands just before exiting into the May River. 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.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

As documented in the Town Comprehensive Plan, healthy ecosystems are fundamental to the quality of life experienced in Bluffton. This project's goal is to protect one of our most important natural resources, oysters, and the ecosystem that thrives around them. In addition, this project aligns with Goal 1 in the Strategic Plan (Celebrate the May River) and was identified as a key management priority in the most current version of that Plan. Finally, this project was envisioned in the May River Watershed Action Plan, which was approved by Town Council and authorized for funding.

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 stalization occurs in several years.

Project Status

* Executed work authorization for Wetlands Delineation on property. Wetlands report received on 1/29/15.

* Executed work authorization for surveying on property. Initial Survey received on 1/24/15 for review. Comments provided to consultant for review. Updated Survey received on 3/9/15 that addressed Town comments.

* Finalizing work authorization for data collection of surface and subsurface gydraulic flow. Awaiting approval of property owner for placement of monitoring equipment for surface and subsurface gydraulic flow.

Project Finance - Current Fiscal Year

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00036	$ 320,000	$ 79,915	$ 399,915	$ -	$ 132,940	$ 266,975

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 133,026	$ 85,000	$ 300,000	$ -	$ -	$ -	$ 518,026

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Foreast	FY 2020 Forecast	Total Forecast
OPERATIONS						
MAINTENANCE		$ 15,000	$ 15,000	$ 10,000	$ 10,000	$ 50,000
ADDITIONAL FTE's						
OTHER						
	$ -	$ 15,000	$ 15,000	$ 10,000	$ 10,000	$ 50,000

Stormwater Fund
Project: 319 Grant Phase 2

Department	Contact Person	Status of Project
Engineering & Public Works	Jeremy Ritchie - PM	Design

Project Type	Start/Finish Date	Account Number
Stormwater	FY 2013 - FY 2016	21265616-XXXXX-00317

Project Description

One of the methods proposed to improve water quality (specifically fecal coliform) in the waters flowing to Station 19-19 of the May River from existing developments will be stormwater retrofit projects. Increased runoff volume from development has been implicated as a key contributor to water quality degradation. Until 2010, the Town of Bluffton did not require volume reduction as a part of stormwater permitting. This project will involve retrofitting the existing lagoon system in the Pine Ridge Subdivision community to include stormwater re-use, and improved water quality. Stormwater re-use will be gained through the irrigation of Pine Ridge Open Space and Town Properties with stormwater from the lagoons. This will reduce the overall stormwater volume that reaches the May River from this property. Additionally, detention time for smaller, more frequent storm events will be extended, which should improve overall water quality.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

This project is a continuation of the initiatives and goals set forth in the original SC DHEC Section 319 Grant and the May River Watershed Action Plan. This project's goal is to protect one of our most important natural resources, oysters, and the ecosystem that thrives around them. This project seeks to directly reduce fecal coliform levels in the waters flowing to Station 19-19 of the May River. The reduction of fecal coliform levels at Station 19-19 is one of the primary measures of success for this SC DHEC 319 Grant, Phase 2. Finally, this project aligns with Goal 1 (Celebrate the May River) in the current Strategic Plan.

Method for Estimating Costs

* Estimates based on cost data for related projects.

* O&M costs include monthly electrical service for pumps, pump and irrigation system maintenance, landscape maintenance, and pump housing structure maintenance.

Project Status

* Town awarded a 319 Grant in the amoun tof $290,000 to support this project. Grant is a 60/40 match (60% Grant funds, 40% Town matching funds).

* Flow monitoring equipment was installed in September 2014 and data is being collected for pre-construction baseline flow.

* Town has requested a twelve month extension to the Grant, extending the grant cycle to 8/7/16.

* Request for Proposals has been released for project design and permitting.

* Town is negotiating with the most quilified proposal offereor to award the design and permitting contract.

Project Finance - Current Fiscal Year

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00317	$ 10,000	$ 489,973	$ 499,973	$ 13,650	$ 57,400	$ 428,923

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 71,077	$ 428,923	$ -	$ -	$ -	$ -	$ 500,000

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	TOTAL Forecast
OPERATIONS	$ 1,200	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 11,200
MAINTENANCE		5,000	5,000	5,000	5,000	20,000
ADDITIONAL FTE's						
OTHER						
	$ 1,200	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 31,200

Stormwater Fund
Project: SWU Management Plan Update

Department	Contact Person	Status of Project
Engineering & Public Works	Jeremy Ritchie - PM	Design

Project Type	Start/Finish Date	Account Number
Stormwater	FY 2016 - FY 2017	21265616-XXXXX-00049

Project Description

Update to the 2006 Beaufort County Stormwater Management Plan to direct future stormwater improvement/retrofit projects within the county which reflect current built conditions and development standards, Municipal Separate Storm Sewer System (MS4) requirements and incorporation of the May River Watershed Action Plan for Bluffton.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

This project supports the Town of Bluffton's Strategic Plan Goal to "Celebrate the May River."

Method for Estimating Costs

Estimates based on cost data for related projects.

Project Status

Project Finance - Current Fiscal Year

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00049	$ -	$ -	$ -	$ -	$ -	$ -

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
	$ -	$ -	$ -	$ -	$ -	$ -

CIP Fund
Project: General Pathways

Department	Contact Person	Status of Project
Engineering & Public Works	Karen Jarrett - PM	Design

Project Type	Start/Finish Date	Account Number
Pathways	Recurring	30070618-XXXXX-00029 (included with 00048 in prior years)

Project Description

This project provides funding for the design and construction of sidewalks and pathways, including both new sidewalks and extensions of existing sidewalks, with a focus on connectivity and pedestrian safety.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

According to the Comprehensive Plan, consideration must be given to provide safe pedestrian access to parks and schools, where children walk, along streets that connect major activity centers, or where pedestrian comfort is impacted by heavy vehicular traffic. Sidewalks and pathways accommodate safe and convenient travel for bicyclists and pedestrians, as well as for providing the residents of Bluffton with alternative means of transportation and opportunities for exercise and recreation. A plan implementation step is to ensure that bicycle and pedestrian facilities are designed to connect schools, community services, and destinations as well as provision of well-designed and constructed pedestrian and bicycle facilities. Finally, the Town Council identified "Transportation & Pedestrian Safety" as one of their top priorities in the most recent Community Needs Assessment.

Method for Estimating Costs

Internal cost estimate based on construction bids and related data from prior projects.

Project Status

Project Finance - Current Fiscal Year

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00029	$ -	$ -	$ -	$ -	$ -	$ -

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
Recurring	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS						$ -
MAINTENANCE	$ 800	$ 800	$ 1,200	$ 1,200	$ 1,000	$ 5,000
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ 800	$ 800	$ 1,200	$ 1,200	$ 1,000	$ 5,000

CIP Fund
Project: Goethe/Shults Pathway

Department	Contact Person	Status of Project
Engineering & Public Works	Karen Jarrett - PM	Design
Project Type	**Start/Finish Date**	**Account Number**
Pathways	FY 2014 - FY 2016	30070618-XXXXX-00048 included in 00029 in prior year

Project Description

This project provides funding for the design and construction of sidewalks and pathways in the Goethe Road area including Goethe Road, Shults Road, Hildebrand and portions of 8th and 9th Avenues. The project will include both new sidewalks and extensions of existing sidewalks, with a focus on connectivity and pedestrian safety.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

According to the Comprehensive Plan, consideration must be given to provide safe pedestrian access to parks and schools, where children walk, along streets that connect major activity centers, or where pedestrian comfort is impacted by heavy vehicular traffic. Sidewalks and pathways accommodate safe and convenient travel for bicyclists and pedestrians, as well as for providing the residents of Bluffton with alternative means of transportation and opportunities for exercise and recreation. A plan implementation step is to ensure that bicycle and pedestrian facilities are designed to connect schools, community services, and destinations as well as provision of well-designed and constructed pedestrian and bicycle facilities. Finally, the Town Council identified "Transportation & Pedestrian Safety" as one of their top priorities in the most recent Community Needs Assessment.

Method for Estimating Costs

Internal cost estimate based on construction bids and related data from prior projects.

Project Status

* Survey work completed on Goethe Road, Shults Road, Hildebrand Road, 8th Street and 9th Street for possible sidewalks.
* Conceptual plan for sidewalks in project work area completed.
* Engineering design drawings and drainage assessment nearing completion.
* Minor revisions being made prior to sending to SCDOT for encroachment permit.
* Public meeting held with residents.

Project Finance - Current Fiscal Year

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00048	$ 375,000	$ 65,106	$ 440,000	$ 11,000	$ 4,300	$ 424,700

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 57,000	$ 425,000	$ -	$ -	$ -	$ -	$ 482,000

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS						$ -
MAINTENANCE	$ 1,000	$ 2,500	$ 2,500	$ 2,500	$ 2,500	11,000
ADDITIONAL FTE's						-
OTHER						-
	$ 1,000	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 11,000

CIP Fund
Project: Buck Island-Simmonsville Sewer - Phase 3

Department	Contact Person	Status of Project
Engineering & Public Works	John Hutchinson - PM	Design

Project Type	Start/Finish Date	Account Number
Pathways	FY 2011 - FY 2017	30070618-XXXXX-00031

Project Description

Installation of sewer lines, extension of water lines and 1200 LF of sidwalk in the southern portion of the Buck Island-Simmonsville Neighborhood.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

Chapter 7 of the Town of Bluffton's Comprehensive Plan identified the provision of sewer & water infrastructure as an important component of Community Facilities. This project also conforms to the direction in Chapter 10 of the Comprehensive Plan in which Federal and State funding (e.g., CDBG funds) should be sought for public infrastructure. The construction of sewer & water infrastructure was identified as a key recommendation in Chapter 6 of the Buck Island-Simmonville Neighborhood Plan. Finally, the Town's Council's annual assessment of community needs identified "Sewer & Water" as one of their top priorities.

Method for Estimating Costs

Construction cost estimates prepared using current unit price information from the latest information received for the BIS Sewer Phase 2 project and quantities based on conceptual master plan prepared by Engineer. Operations & maintenance costs expected to be zero because the system will be turned over to Beaufort-Jasper Water & Sewer Authority (BJWSA) upon completion of construction.

Project Status

* The Town received an award of $500,000 in Community Development Block Grant (CDBG) funding.
* Construction plans are completed and all permits are in place
* Condemnation packages for the easements are completed and owners have been served
* Have closed on 12 Easements
* Bidding and construction phases will be scheduled upon completion of easement acquisition and State approvals.
* Plans, specifications and bid documents have been completed and forwarded to LowCOG for review and approval.

Project Finance - Current Fiscal Year

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00031	$ 300,000	$ 1,230,060	$ 1,530,060	$ 90,417	$ 31,500	$ 1,408,143

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 238,112	$ 1,337,000	$ 15,000	$ -	$ -	$ -	$ 1,590,112

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
	$ -	$ -	$ -	$ -	$ -	$ -

Note: BJWSA takes over operations & maintenance upon system acceptance; therefore, costs to Town for O&M are zero for this project.

CIP Fund
Project: Buck Island-Simmonsville Sewer - Phase 4

Department	Contact Person	Status of Project
Engineering & Public Works	John Hutchinson - PM	Design

Project Type	Start/Finish Date	Account Number
Sewer & Water	FY 2014 - FY 2017	30070618-XXXXX-00041

Project Description

Installation of sewer lines and extension of water lines in the BIS Sewer Phase 4 work area including Simmonsville Road from its intersection with Douglis Lane north to the southern entrance into Windy Lakes, plus Douglis Lane, Little Possum Lane, and Possum Point Lane.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

In accordance with Chapter 7 of the Comprehensive Plan, the provision of infrastructure such as public sewer & water would be considered an important component of Community Facilities. Chapter 10 reviews Priority Investment topics, and this project would fit in appropriately especially considering its use of leveraging to fund the work. In addition, Town Council identified the provision of sewer & water as one of its top Community Needs, and these services were consistently noted in the list of top priorities in the Buck Island - Simmonsville neighborhood planning process.

Method for Estimating Costs

Actual cost data from BIS Sewer Phase 2 & BIS Village Renaissance projects plus supplemental data from Engineer for BIS Sewer Phase 3.

Project Status

* The Town received an award of $320,000 in Community Development Block Grant (CDBG) funding.
* Construction plans approved and Permits issued
* RFP for Appraisal Services has been sent to appraisers.
* Meeting with residents who responded to our initial letters to residents notifying that we intend to acquire an easement.
* Contract package for appraisals has been approved by the SC Department of Commerce, CDBG Grant Administration.
* Met with the appraiser and finalized contract.
* Initial letters will be sent by Low COG during the week of April 2nd and the appraisal work will start shortly after.

Project Finance - Current Fiscal Year

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00041	$ 160,000	$ 107,125	$ 267,125	$ 17,178	$ 27,186	$ 222,761

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 194,091	$ 800,000	$ 255,909	$ -	$ -	$ -	$ 1,250,000

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS						$ -
MAINTENANCE						$ -
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ -	$ -	$ -	$ -	$ -	$ -

Note: BJWSA takes over operations & maintenance upon system acceptance; therefore, costs to Town for O&M are zero for this project.

CIP Fund
Project: Buck Island-Simmonsville Sewer - Phases 5A-5C Toy Fields

Department	Contact Person	Status of Project
Engineering & Public Works	John Hutchinson - PM	Design

Project Type	Start/Finish Date	Account Number
Sewer & Water	FY 2015 - FY 2019	30070618-XXXXX-00044

Project Description

Installation of sewer lines in the remaining portions of the Buck Island-Simmonsville Neighborhood currently un-served by public sewer, and the Town's share of the collabortative effort with BJWSA to serve the Toy Fields Neghborhood.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

Chapter 7 of the Town of Bluffton's Comprehensive Plan identified the provision of sewer & water infrastructure as an important component of Community Facilities. The construction of sewer & water infrastructure was identified as a key recommendation in Chapter 6 of the Buck Island-Simmonville Neighborhood Plan. Finally, the Town Council's annual assessment of community needs identified "Sewer & Water" as one of their top priorities.

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. Operations & maintenance costs expected to be zero because the system will be turned over to Beaufort-Jasper Water & Sewer Authority (BJWSA) upon completion of construction.

Project Status

BIS Phases 5A-5C:

* The BIS Sewer Master Plan has been updated to identify remaining households not served by public sewer.
* Final design for phases are in progress.
* Meeting with some of the owners to review potential alignments for the sewer main for Phase 5B.

Toy Fields:

* BJWSA has taken over the management of this project
* Design will now be a single pump station and gravity services to the individual homes
* Town's participation is limited to $150,000
* Town Staff met with owners to sign exempt plat application for the pump station site.
* Town Staff met with owners to sign deed and present check
* Plans have been finalized.
* Projected to commence in April 2015.

Project Finance - Current Fiscal Year

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00044	$ 150,000	$ 92,039	$ 242,039	$ 32,726	$ 3,110	$ 206,203

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 119,000	$ 75,000	$ 602,000	$ 602,000	$ 602,000	$ -	$ 2,000,000

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecst	Total Forecast
OPERATIONS						$ -
MAINTENANCE						$ -
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ -	$ -	$ -	$ -	$ -	$ -

Note: BJWSA takes over operations & maintenance upon system acceptance; therefore, costs to Town for O&M are zero for this project.

CIP Fund
Project: Jason Able Sewer

Department	Contact Person	Status of Project
Engineering & Public Works	John Hutchinson - PM	Design
Project Type	**Start/Finish Date**	**Account Number**
Sewer & Water	FY 2015 / FY 2016	30070618-XXXXX-00045

Project Description

Installation of sewer lines in the Jason-Able Neighborhood

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

Chapter 7 of the Town of Bluffton's Comprehensive Plan identified the provision of sewer & water infrastructure as an important component of Community Facilities. 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. Finally, the Town Council's annual Community Needs Assessment identified "Sewer & Water" as one of the top priorities.

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. Operations & maintenance costs expected to be zero because the system will be turned over to Beaufort-Jasper Water & Sewer Authority (BJWSA) upon completion of construction.

Project Status

* The conceptual plan for Jason-Able was completed originally in the BIS Sewer Master Plan and updated in the May River Watershed Sewer Master Plan.

* HGBD has been selected to do the design work

* Survey work has been competed

* Preliminary alternative layout have been completed and are being analyzed

* Will schedule public open house with residents in May/June

Project Finance - FY2015

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00045	$ 100,000	$ -	$ 100,000	$ 23,978	$ 19,263	$ 56,760

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 43,240	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,043,240

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS						$ -
MAINTENANCE						$ -
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ -	$ -	$ -	$ -	$ -	$ -

Note: BJWSA takes over operations & maintenance upon system acceptance; therefore, costs to Town for O&M are zero for this project.

CIP Fund
Project: May River Road Streetscape - Final Phase

Department	Contact Person	Status of Project
Engineering & Public Works	Karen Jarrett - PM	Design

Project Type	Start/Finish Date	Account Number
Road Improvements	FY 2013 - FY 2017	30070618-XXXXX-00013

Project Description

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 Street to Whispering Pine Street. In addition, sidewalks will be installed on the north side of the roadway from Whispering Pine Street to Buck Island Road. Finally, street lights and landscaping will be installed between Pin Oak Street and Jennifer Court.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

Improvement of the May River / Bruin Road corridor is an implementation step of the Old Town Master Plan, supported by the Comprehensive Plan and the SC 46 Corridor Management Plan. The provision of sidewalks and on-street parking will improve the appearance of the downtown area, while increasing safety for pedestrians. Sidewalks and pedestrian amenities are especially important in Old Town because the walkable character is threatened by increasing traffic. The Old Town can be navigated by foot or bicycle, so it is essential to build upon its pedestrian scale. When planning future sidewalk projects, consideration must be given to provide safe pedestrian access to parks and schools, where children walk, and along streets that connect major activity centers or where pedestrians comfort is impacted by heavy vehicular traffic. Improving sidewalks and pedestrian connections within Bluffton will help draw regional trails and bike paths through the Town, which can increase commerce and tourism. In keeping with the vision of a walkable community, Phase 2 will provide additional sidewalk from the terminus of the roadway construction at Whispering Pines to tie to existing sidewalk at Jennifer Court.

Method for Estimating Costs

Consultant unit price estimate of concept scope.

Project Status

* The Town was awarded a $400,000 grant by the South Carolina Department of Transportation (SCDOT).
* The Town has been approved as a Local Public Agency (LPA) by SCDOT for grant administration purposes.
* Grant Participation Agreement prepared, negotiated, and executed between the Town and SCDOT.
* Project passed the NEPA Environmental Review Process.
* 90% Construction Drawings completed by Engineer and under review by SCDOT.
* A public meeting was held to discuss infrastructure construction. The public was generally pleased with the design.
* A landscape design was incorporated into the project scope
* A public meeting was held to review landscaping. Requests for a bit more landscaping were made.
* During Town Council workshop, some questions were raised. Based on the questions, a concept plan was requested and is being developed.

Project Finance - FY2015

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00013	$ 1,370,000	$ 200,000	$ 1,570,000	$ 23,000	$ 12,500	$ 1,534,500

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 132,500	$ 1,534,000	$ 275,000	$ -	$ -	$ -	$ 1,941,500

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS		$ 10,000	$ 20,000	$ 20,000	$ 20,000	$ 70,000
MAINTENANCE		$ 3,125	$ 6,250	$ 6,250	$ 6,250	$ 21,875
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ -	$ 13,125	$ 26,250	$ 26,250	$ 26,250	$ 91,875

CIP Fund
Project: Bluffton Parkway Phase 5B

Department	Contact Person	Status of Project
Engineering & Public Works	Karen Jarrett - PM	Planning

Project Type	Start/Finish Date	Account Number
Road Improvements	FY 2014 - FY2016	30070618-XXXXX-00007

Project Description

Bluffton Parkway Phase 5B is the proposed east-west roadway connecting Bluffton Parkway from the Buck Island Road intersection to the intersection with Buckwalter Parkway. The work contemplated in FY16 includes pursuit of funding through a State Infrastructure Bank application.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

In accordance with Chapter 9 of the Comprehensive Plan, Bluffton Parkway Phase 5B is an important project designed to provide a direct east-west route on the Parkway and improve the traffic network. Town Council identified this project as a priority in its 2015 Strategic Plan. Finally, Town Council identified "Transportation & Pedestrian Safety" as a priority in the most recent Community Needs Assessment.

Method for Estimating Costs

Cost estimate with Beaufort County

Project Status

* Beaufort County offered, and the Town of Bluffton accepted, an Inter-Governmental Agreement for the preparation of an application to the State Infrastructure Bank.

* The contract with the designated preparer has been executed and internal work is underway to gather necessary plans, data, and other information for the application.

* The application has been completed and submitted to the Department of Commerce for Concurrence.

* Staff continues working with the consultant, public and private entities to obtain support for the application.

Project Finance - FY2015

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00007	$ 75,000	$ -	$ 75,000	$ 41,000	$ -	$ 34,000

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 2,728,000	$ 5,500	$ -	$ -	$ -	$ -	$ 2,733,500

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS						$ -
MAINTENANCE						$ -
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ -	$ -	$ -	$ -	$ -	$ -

Note: O&M costs are shown as zero because this roadway is only in the planning phase at present. The roadway will ultimately be a part of Beaufort County infrasturucture.

CIP Fund
Project: Calhoun Street and Adjacent Area

Department	Contact Person	Status of Project
Engineering & Public Works	Karen Jarrett - PM	Planning

Project Type	Start/Finish Date	Account Number
Road Improvements	FY 2014 - FY 2019	30070618-XXXXX-00042

Project Description

Calhoun Street is part of a mixed-use district with commercial, residential and institutional (both school & church) components. Identified needs include, but are not limited to, parking, congestion during peak hours, school routing, pedestrian access, emergency vehicle access, property access, connectivity, streetscape & landscape elements, and stormwater issues. Initial phase of this project included the Calhoun Street and Adjacent Area Study. Once a consensus is reached with Town Council on direction, work will transition from the Planning Phase to the Design Phase during FY2016.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

Chapter 9 of the Comprehensive Plan envisions the provision of parking and promotion of connectivity, pedestrian access, and other matters related to the study work area. Chapters 3, 4, and 5 of the Old Town Master Plan reinforce these guiding principles including the need to "nurture your memorable streets" and "foster connectedness in all things." Finally, Town Council identified this project as a priority in its Strategic Plan.

Method for Estimating Costs

The estimate for this portion of the project was based on previous work of this nature performed in Bluffton.

Project Status

* Calhoun Street and Adjacent Area Study underway with lead consultant Thomas & Hutton and subconsultant Sottile & Sottile.
* Preliminary work included surveys, data-gathering, site visits, public meetings and hands-on workshop.
* Study complete.
* Several options available for approval.
* Awaiting Council direction prior to entering into a design contract.

Project Finance - FY2015

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00042	$ 111,000	$ 200,000	$ 311,000	$ 39,500	$ 34,000	$ 237,500

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 120,500	$ 237,500	$ 900,000	$ 900,000	$ 900,000	$ -	$ 3,058,000

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS		$ 20,000	$ 50,000	$ 80,000	$ 80,000	$ 230,000
MAINTENANCE		5,000	10,000	15,000	15,000	$ 45,000
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ -	$ 25,000	$ 60,000	$ 95,000	$ 95,000	$ 275,000

CIP Fund
Project: Old Town Lighting and Street Signs

Department	Contact Person	Status of Project
Engineering & Public Works	John Hutchinson - PM	Conceptual

Project Type	Start/Finish Date	Account Number
Old Town Improvements	FY 2016 - FY 2018	30070618-XXXXX-00050

Project Description

Planning, design, and construction of lighting and signage in Old Town

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

This project supports Goal 5 (Upgraded Town Infrastructure and Facilities) under the Strategic Plan.

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.

Project Status

* Design has not been done
* We have definitive costs for the lights along May River. Cost will vary based on whether or not we lease or purchase poles.
* Leasing will reduce our upfront cost, but increase our monthly billing rate.

Project Finance - FY2015

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Euncumbered	Remaining
00050	$ -	$ -	$ -	$ -	$ -	$ -

Total Project Costs

Prioer Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ -	$ 15,000	$ 255,000	$ 255,000	$ -	$ -	$ 525,000

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS		$ 31,000	$ 62,000	$ 62,000	$ 62,000	$ 217,000
MAINTENANCE		7,500	15,000	15,000	15,000	$ 52,500
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ -	$ 38,500	$ 77,000	$ 77,000	$ 77,000	$ 269,500

CIP Fund
Project: Parks and Recreation Improvements

Department	Contact Person	Status of Project
Engineering & Public Works	Kim Jones - PM	Planning

Project Type	Start/Finish Date	Account Number
Park Development	Recurring	30070618-XXXXX-00016

Project Description

Planning, design, and/or construction of improvements at parks and related facilities.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

Chapters 7 & 10 of the Comprehensive Plan identify the provision of parks & recreation as an important part of the Town and its quality of life. Also, this on-going work supports Goal 5 (Upgraded Town Infrastructure and Facilities) under the Strategic Plan.

Method for Estimating Costs

Historical cost data from Town-related projects/activities.

Project Status

* Staff reviewed needs of local parks & recreation facilities and related information.

* Staff is coordinating with Growth Management staff to improve Dubois Park, Tom Herbkersman Commons, Oyster Factory Park and others as needs are determined.

Project Finance - FY2015

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00016	$ 50,000	$ 97,837	$ 147,837	$ -	$ -	$ 147,837

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
Recurring	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 6,000
MAINTENANCE	500	1,000	1,500	2,000	2,500	$ 7,500
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ 1,700	$ 2,200	$ 2,700	$ 3,200	$ 3,700	$ 13,500

CIP Fund
Project: Oyster Factory Park - Dock, Garvin House, Parking Expansion

Department	Contact Person	Status of Project
Engineering & Public Works	John Hutchinson - PM	Design

Project Type	Start/Finish Date	Account Number
Park Development	FY 2014 - FY 2016	30070618-XXXXX-00017

Project Description

Improvements to Oyster Factory Park are based on a conceptual plan drawn by Wood & Partners based on public input gathered at 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 next phase of preservation for the historic Garvin House.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

Chapter 7 of the Comprehensive Plan proposed improvements to Oyster Factory Park 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 Oyster Factory Park with its access to the river as well as the need to preserve the Garvin House. Finally, the Town Council's current Strategic Plan places a priority on the proposed improvements under this project.

Method for Estimating Costs

Preliminary cost estimates based on actual bid numbers from Dock and parking lot bidding results. The Garvin House estimates are based off the estimates provided by Meadors in their Structural Assessment report expenditures in prior years along with existing studies performed under previous phase.

Project Status

Dock

* Project is on hold pending Master Plan Revisions

Garvin House

* Received Final version of the Structural Assessment & Preservation Plan
* Staff has reviewed report and met with consultant to relay their comments.
* Staff has submitted grant request package for State Historic Preservation Office Grant.
* Construction drawings are 98% complete with a few minor details remaining
* Continuing to review options for final reuse.

Parking Lot

* All permits are in place
* Received DRC Approval.
* Project is on hold pending Master Plan Revisions

Project Finance - FY2015

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00017	$ 240,000	$ 662,608	$ 902,608	$ 48,628	$ 85,582	$ 768,398

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 134,210	$ 878,000	$ 90,000	$ 80,000	$ 95,000	$ -	$ 1,277,210

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS						$ -
MAINTENANCE	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 30,000
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 30,000

Note: O&M costs include the grading & maintenance of new drive aisles (aggregate material) and parking areas.

CIP Fund
Project: Buckwalter Place Multi-County Commerce Park

Department	Contact Person	Status of Project
Engineering & Public Works	Marc Orlando - PM	Planning

Project Type	Start/Finish Date	Account Number
Town Facilities	FY 2015 - FY 2019	30070618-XXXXX-00040

Project Description

Planning, design, and construction of infrastructure improvements at Buckwalter Place Tech Park.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

In accordance with Chapters 6 & 10 of the Comprehensive Plan, the Buckwalter Place Tech Park is envisioned as a key center for economic development in the Town of Bluffton. Bluffton Town Council, Beaufort County Council, and Jasper County Council previously joined together to designate this site as a Multi-County Industrial Park (MCIP). In the Strategic Plan, Buckwalter Place Infrastructure was included as a priority item.

Method for Estimating Costs

Cost data from recent infrastructure projects in the local area.

Project Status

* Staff reviewed project base map data, conceptual plans, and information on the built environment.
* Staff prepared cost estimates for multiple phases of perimeter roadway, connector roads, and related infrastructure improvements.
* Staff will coordinate plans with Growth Management and private developer at Buckwalter Place to ensure a comprehensive approach.
* Palmetto Electric Utility Tax Credits in the amount of $162,000 were added to FY15.

Project Finance - FY2015

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00040	$ 1,125,000	$ -	$ 1,125,000	$ -	$ -	$ 1,125,000

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ -	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000

Operations & Maintenance (O&M)

	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	FY 2020 FORECAST	TOTAL FORECAST
OPERATIONS	$ 20,000	$ 70,000	$ 100,000	$ 120,000	$ 120,000	$ 430,000
MAINTENANCE	12,000	24,000	30,000	36,000	36,000	$ 138,000
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ 32,000	$ 94,000	$ 130,000	$ 156,000	$ 156,000	$ 568,000

Note: Operations costs are based on road reserve for 20-year life; Maintenance costs are for landscape, hardscape, and related maintenance items.

CIP Fund
Project: Town Hall Redevelopment

Department	Contact Person	Status of Project
Engineering & Public Works	Marc Orlando - PM	Design
Project Type	**Start/Finish Date**	**Account Number**
Town Facilities	FY 2016 - FY 2017	30070618-XXXXX-00051

Project Description

The intent of this project is to redevelop and enhance the existing Town Hall facility to meet current and projected staffing needs. Major phases of the project include initial building assessment, staffing needs assessment, conceptual design, engineered design and finally construction.

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

This project supports the Town of Bluffton's Strategic Plan Goal of "Upgraded Town Infrastructure and Facilities."

Method for Estimating Costs

Estimates based on cost data for related projects

Project Status

Project Finance - FY2015

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00051	$ -	$ -	$ -	$ -	$ -	$ -

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ -	$ 500,000	$ 1,500,000	$ -	$ -	$ -	$ 2,000,000

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS						$ -
MAINTENANCE						$ -
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ -	$ -	$ -	$ -	$ -	$ -

CIP Fund
Project: Land Acquisition

Department	Contact Person	Status of Project
Engineering & Public Works	Marc Orlando - PM	Planning
Project Type	**Start/Finish Date**	**Account Number**
Land Acquisition	FY 2009 - FY 2020	30070618-XXXXX-00020

Project Description

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

Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)

In accordance with Chapters 7 & 10 of the Comprehensive Plan, the potential for land acquisition is to be assessed by the Town Manager with direction from Town Council as appropriate. Town Council has identified the need to assess the possibility of acquiring land for municipal purposes. In the most recent Strategic Plan from Town Council, potential needs for land acquistion (e.g., community park , parking, etc.) were listed in either the moderate, high, or top priority categories.

Method for Estimating Costs

Current year land acquisition values estimated via public records searches, listing prices, and related data.

Project Status

* Target properties for potential land acquistion identified.

Project Finance - FY2015

Project Number	Original Budget	Adjustments/ Transfers	Revised Budget	YTD Expended	Encumbered	Remaining
00020	$ 1,000,000	$ -	$ 1,000,000	$ 100,000	$ -	$ 900,000

Total Project Costs

Prior Years' Costs	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Project Forecast
$ 1,304,783	$ 1,000,000	$ 1,500,000	$ 1,500,000	$ 500,000	$ 500,000	$ 6,304,783

Operations & Maintenance (O&M)

	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total Forecast
OPERATIONS						$ -
MAINTENANCE						$ -
ADDITIONAL FTE's						$ -
OTHER						$ -
	$ -	$ -	$ -	$ -	$ -	$ -

Capital

Capital Improvements Program (CIP) Fund

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 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 general pathways and parks improvements.

The CIP Budget for FY 2016 is $9,882,000. The following is a listing of the FY 2016 CIP projects and associated funding:

FUNDING SOURCES								
CIP Projects	TOWN GOALS	Proposed FY 2016 Budget	Hospitality Tax	SWU	MIDF	Grants	Other	Description of Other Funding
Pathways								
General Pathways	1	25,000	25,000					
Goethe/Shults	1	425,000	275,000				150,000	TIF funds dst
Total Pathways		$ 450,000	$ 300,000	$ -	$ -	$ -	$ 150,000	
Sewer & Water								
Buck Island-Simmonsville Sewer: Phase III	3 & 5	1,337,000		525,000	334,500	477,500		
Buck Island-Simmonsville Sewer: Phase IV	3 & 5	800,000		455,000	25,000	320,000		
Buck Island-Simmonsville Sewer: Phase 5 A-C	3 & 5	75,000		45,000	30,000			
Jason-Able Sewer	3 & 5	1,000,000		300,000			700,000	State Revolving Loan 1%
Total Sewer & Water		$ 3,212,000	$ -	$ 1,325,000	$ 389,500	$ 797,500	$ 700,000	
Roadway Improvements								
May River Road Streetscape: Final Phase	1 & 5	1,534,000	934,000	200,000		400,000		
Bluffton Parkway: Phase 5B	1 & 5	5,500			5,500			
Total Roadway Improvements		$ 1,539,500	$ 934,000	$ 200,000	$ 5,500	$ 400,000		
Old Town Improvements								
Calhoun Street & Adjacent Area Improvements	1 & 5	237,500	237,500					
Old Town Lighting & Street Signs	1 & 5	15,000	15,000					
Total Old Town Improvements		$ 252,500	$ 252,500	$ -	$ -	$ -	$ -	
Park Development								
Parks & Recreation Improvements	1 & 5	50,000	50,000					
Oyster Factory Park: Next Phase	1 & 5	878,000	408,000			300,000	170,000	LATAX & Boat Ramp
Total Park Development		$ 928,000	$ 458,000	$ -	$ -	$ 300,000	$ 170,000	
Town Facilities								
Buckwalter Place Multi-County Commerce Park	5	2,000,000					2,000,000	MCIP, Grants, TBD
Town Hall Redevelopment	5	500,000					500,000	TBD
Total Town Facilities		$ 2,500,000	$ -	$ -	$ -	$ -	$ 2,500,000	
Land Acquisition								
Land Acquisition	5	1,000,000					1,000,000	TBD
Total Land Acquisition		$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000	
Grand Total		$ 9,882,000	$ 1,944,500	$ 1,525,000	$ 395,000	$ 1,497,500	$ 4,520,000	

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	Proposed FY 2016 Budget	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	5-Year Forecast
Pathways						
General Pathways	25,000	25,000	25,000	25,000	25,000	125,000
Goethe/Shults	425,000					425,000
BIS Pathways		300,000	300,000			600,000
Total Pathways	$ 450,000	$ 325,000	$ 325,000	$ 25,000	$ 25,000	$ 1,150,000
Sewer & Water						
Buck Island-Simmonsville Sewer: Phase III	1,337,000	15,000				1,352,000
Buck Island-Simmonsville Sewer: Phase IV	800,000	255,909				1,055,909
Buck Island-Simmonsville Sewer: Phase 5 A-C	75,000	602,000	602,000	602,000		1,881,000
Jason-Able Sewer	1,000,000					1,000,000
General Sewer			1,000,000	1,000,000		2,000,000
Total Sewer & Water	$ 3,212,000	$ 872,909	$ 1,602,000	$ 1,602,000	$ -	$ 7,288,909
Roadway Improvements						
May River Road Streetscape: Final Phase	1,534,000	275,000				1,809,000
Bluffton Parkway: Phase 5B	5,500					5,500
Total Roadway Improvements	$ 1,539,500	$ 275,000	$ -	$ -	$ -	$ 1,814,500
Old Town Improvements						
Calhoun Street & Adjacent Area Improvements	237,500	900,000	900,000	900,000		2,937,500
Old Town Lighting & Street Signs	15,000	255,000	255,000			525,000
Total Old Town Improvements	$ 252,500	$ 1,155,000	$ 1,155,000	$ 900,000	$ -	$ 3,462,500
Park Development						
Parks & Recreation Improvements	50,000	50,000	50,000	50,000	50,000	250,000
Oyster Factory Park: Next Phase	878,000	90,000	80,000	95,000		1,143,000
Total Park Development	$ 928,000	$ 140,000	$ 130,000	$ 145,000	$ 50,000	$ 1,393,000
Town Facilities						
Buckwalter Place Multi-County Commerce Park	2,000,000					2,000,000
Town Hall Redevelopment	500,000	1,500,000				2,000,000
Total Town Facilities	$ 2,500,000	$ 1,500,000	$ -	$ -	$ -	$ 4,000,000
Land Acquisition						
Land Acquisition	1,000,000	1,500,000	1,500,000	500,000	500,000	5,000,000
Total Land Acquisition	$1,000,000	$1,500,000	$1,500,000	$ 500,000	$ 500,000	$ 5,000,000
Grand Total	$9,882,000	$5,767,909	$4,712,000	$3,172,000	$ 575,000	$24,108,909

CAPITAL

Five Year Capital Plan – All Funds

CAPITAL	FY 2016 Budget	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	FY 2020 Forecast	Total
General Fund						
Police Department						
Vehicles	$ 359,597	$ 350,000	$ 350,000	$ 360,000	$ 360,000	$ 1,779,597
Police Equipment	10,000	-	-	-		10,000
Building Safety						
Vehicles			20,000	-	20,000	40,000
Project Management						
Vehicles						-
Public Works						
Vehicles	75,000					75,000
Specialized Equipment	38,000					38,000
Information Technology						
Interated Public Software		50,000	50,000	50,000	50,000	200,000
Total General Fund	$ 482,597	$ 400,000	$ 420,000	$ 410,000	$ 430,000	$ 2,142,597
Stormwater Fund						
Stormwater Capital Projects						
Hampton Lake Stormwater Retrofit	$ 310,000	$ 275,000	$ -	$ -	$ -	$ 585,000
Wetlands Restoration	85,000	300,000	-	-	-	385,000
US EPA Section 319 Pilot Project (Phase 2)	428,925	-	-	-	-	428,925
Stormwater Management Plan	50,000	50,000	-	-	-	100,000
Action Plan Future Projects	-	-	150,000	100,000	150,000	400,000
Total Stormwater Fund	$ 873,925	$ 625,000	$ 150,000	$ 100,000	$ 150,000	$ 1,898,925
Capital Improvements Program (CIP) Fund						
Pathways						
General Pathways	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
Goethe/Shults	425,000					425,000
BIS Pathways	-	300,000	300,000	-	-	600,000
Sewer & Water						
Buck Island Sewer (Phase III)	1,337,000	15,000	-	-	-	1,352,000
Buck Island Sewer (Phase IV)	800,000	255,909	-	-	-	1,055,909
Buck Island Sewer (Phases V A-C)	75,000	602,000	602,000	602,000	-	1,881,000
Jason-Able Sewer	1,000,000	-	-	-	-	1,000,000
General Sewer	-	-	1,000,000	1,000,000	-	2,000,000
Roadway Improvements						
May River Road/Bruin Road Streetscape (Final Phase)	1,534,000	275,000	-	-	-	1,809,000
Bluffton Parkway Phase 5B	5,500	-	-	-	-	5,500
Old Town Improvements						
Calhoun Street & Adjacent Area Improvements	237,500	900,000	900,000	900,000	-	2,937,500
Old Town Lighting & Street Signs	15,000	255,000	255,000	-	-	525,000
Park Development						
Parks & Recreation Improvements	50,000	50,000	50,000	50,000	50,000	250,000
Oyster Factory Park (Next Phase)	878,000	90,000	80,000	95,000		1,143,000
Town Facilities						
Buckwalter Place Multi-Countyr Commerce Park	2,000,000	-	-	-	-	2,000,000
Town Hall Redevelopment	500,000	1,500,000	-	-	-	2,000,000
Land Acquisition						
Land Acquisition	1,000,000	1,500,000	1,500,000	500,000	500,000	5,000,000
Total CIP Fund	$ 9,882,000	$ 5,767,909	$ 4,712,000	$ 3,172,000	$ 575,000	$ 24,108,909

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+
Aa2	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 yer) 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 rtes 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 2016 follow:

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2016		
			Principal	Interest	Total P&I
Series 2014 TIF	TIF District Property Taxes	$8,923,000	$711,000	$221,042	$932,042

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 2015 follow:

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2016		
			Principal	Interest	Total P&I
Series 2010 BABs	Property Tax	$6,090,000	$215,000	$322,495	$537,495

The Town receives a 35% Federal Interest Rebate from the IRS on the interest payments for the above issue which totals $112,872 for FY 2016; however, due to sequestrations cuts (8.7%) the total anticipated for FY 2016 is $103,195.

Debt Service

Debt Service Fund

Outstanding Bonds	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
General Obligation Bonds					
Beginning balance	$ 20,000	$ 6,500,000	$ 6,500,000	$ 6,500,000	$ 6,300,000
Debt issued during the year	6,500,000				
Principal repaid during the year	(20,000)			(200,000)	(210,000)
Ending Balance	$ 6,500,000	$ 6,500,000	$ 6,500,000	$ 6,300,000	$ 6,090,000
TIF Revenue Bonds					
Beginning balance	$ 12,875,000	$ 11,870,000	$ 11,240,000	$ 10,590,000	$ 9,920,000
Debt issued during the year	11,870,000				8,923,000
Principal repaid during the year	(12,875,000)	(630,000)	(650,000)	(670,000)	(9,920,000)
Ending Balance	$ 11,870,000	$ 11,240,000	$ 10,590,000	$ 9,920,000	$ 8,923,000
Total Outstanding Bonds	$ 18,370,000	$ 17,740,000	$ 17,090,000	$ 16,220,000	$ 15,013,000
Outstanding Bonds per Capita	$ 1,425	$ 1,376	$ 1,326	$ 1,258	$ 1,164

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 statue authorizes the Town to exceed the legal debt margin only if the additional debt is approved by the citizens.

Estimated Assessed Value for FY 2016	$ 155,126,340
8% Debt Limit	12,410,107
Total Amount of Debt Applicable to Debt Limit	6,090,000
Legal Debt Margin (without a referendum)	$ 6,320,107
Total net debt applicable to the limit as a percentage of debt limit	49.1%

Debt Service

Debt Service Fund

Description	FY 2015 Current Budget	FY 2016 Adopted Budget	Budget $ Change	Budget % Change
Revenues				
TIF District Property Tax	$ 1,040,400	$ 1,195,500	$ 155,100	14.91%
Real and Personal Property Taxes (LEC GO BABs)	438,335	495,500	57,165	13.04%
Federal Interest Rebate (LEC GO BABs)	105,030	103,195	(1,835)	-1.75%
Municipal Improvement District (MID) Fees	150,000	152,175	2,175	1.45%
Interest Income	175	225	50	28.57%
Prior Year Fund Balance	-	-	-	N/A
Total Revenues	**$ 1,733,940**	**$ 1,946,595**	**$ 212,655**	**12%**
Expenditures				
Series 2014 TIF Bonds Debt Service				
Principal	$ 690,000	$ 711,000	$ 21,000	3.04%
Interest	307,360	221,042	(86,318)	-28.08%
Series 2010 GO Build America Bonds Debt Service				
Principal	210,000	215,000	5,000	2.38%
Interest	328,690	322,495	(6,195)	-1.88%
Other	-	500	500	N/A
Transfers to Capital Improvements Program	150,000	150,000	-	0.00%
Fund Balance Reserve	47,890	326,558	278,668	581.89%
Total Expenditures	**$ 1,733,940**	**$ 1,946,595**	**$ 212,655**	**12%**

The Debt Service Fund budget is $1,946,595 and is increasing $212,655 or 12% 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 Service

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.

On March 1, 2012, the Town entered into a lease agreement with Branch Banking and Trust Company for the purchase of seven (7) 2011 Ford Crown Victoria police sedans. With a loan of $168,000, the lease bears an interest rate of 1.840% and is payable in annual installments of principal and interest of $43,950 through March of 2016. Annual payments are due March 1st.

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2016		
			Principal	Interest	Total P&I
Capital Lease	General Fund	$43,156	$43,156	$794	$43,950

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.

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2016		
			Principal	Interest	Total P&I
Capital Lease	General Fund	$101,341	$50,331	$1,368	$51,699

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 21st.

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2016		
			Principal	Interest	Total P&I
Capital Lease	General Fund	$219,557	$72,307	$2,657	$74,964

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 18th.

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2016		
			Principal	Interest	Total P&I
Capital Lease	General Fund	$219,136	$42,394	$7,001	$49,395

Debt Service

General Fund Debt Service (continued)

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 2016. Annual payments are due October 31st.

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2016		
			Principal	Interest	Total P&I
Capital Lease	General Fund	$555,900	$107,636	$9,005	$116,641

Consolidated Debt

Total Outstanding Debt beginning Fiscal Year 2016

General Obligation Bonds	Revenue Bonds	Capital Leases	Total	Per Capita
$6,090,000	$8,923,000	$1,139,090	$16,152,090	$1,253

Consolidated Schedule of Payment 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	
2016	$ 215,000	$ 322,493	$ 537,493	$ 711,000	$ 221,042	$ 932,042	$ 315,823	$ 20,825	$ 336,648	$1,806,183
2017	$ 225,000	$ 315,613	$ 540,613	$ 729,000	$ 202,466	$ 931,466	$ 277,617	$ 15,082	$ 292,699	$1,764,778
2018	$ 235,000	$ 307,625	$ 542,625	$ 748,000	$ 183,413	$ 931,413	$ 230,979	$ 10,020	$ 240,999	$1,715,037
2019	$ 240,000	$ 298,695	$ 538,695	$ 768,000	$ 163,856	$ 931,856	$ 160,495	$ 5,541	$ 166,036	$1,636,587
2020	$ 245,000	$ 288,615	$ 533,615	$ 788,000	$ 143,783	$ 931,783	$ 114,782	$ 1,859	$ 116,641	$1,582,039
2021	$ 255,000	$ 277,835	$ 532,835	$ 808,000	$ 123,195	$ 931,195	$ -	$ -	$ -	$1,464,030
2022	$ 265,000	$ 265,850	$ 530,850	$ 830,000	$ 102,065	$ 932,065	$ -	$ -	$ -	$1,462,915
2023	$ 270,000	$ 253,395	$ 523,395	$ 851,000	$ 80,380	$ 931,380	$ -	$ -	$ -	$1,454,775
2024	$ 280,000	$ 239,895	$ 519,895	$ 874,000	$ 58,127	$ 932,127	$ -	$ -	$ -	$1,452,022
2025	$ 290,000	$ 225,895	$ 515,895	$ 896,000	$ 35,294	$ 931,294	$ -	$ -	$ -	$1,447,189
2026	$ 300,000	$ 210,525	$ 510,525	$ 920,000	$ 11,868	$ 931,868	$ -	$ -	$ -	$1,442,393
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
Total	$6,090,000	$4,036,060	$10,126,060	$8,923,000	$1,325,489	$10,248,489	$1,099,696	$53,327	$1,153,023	$21,527,572

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 145-148.

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.

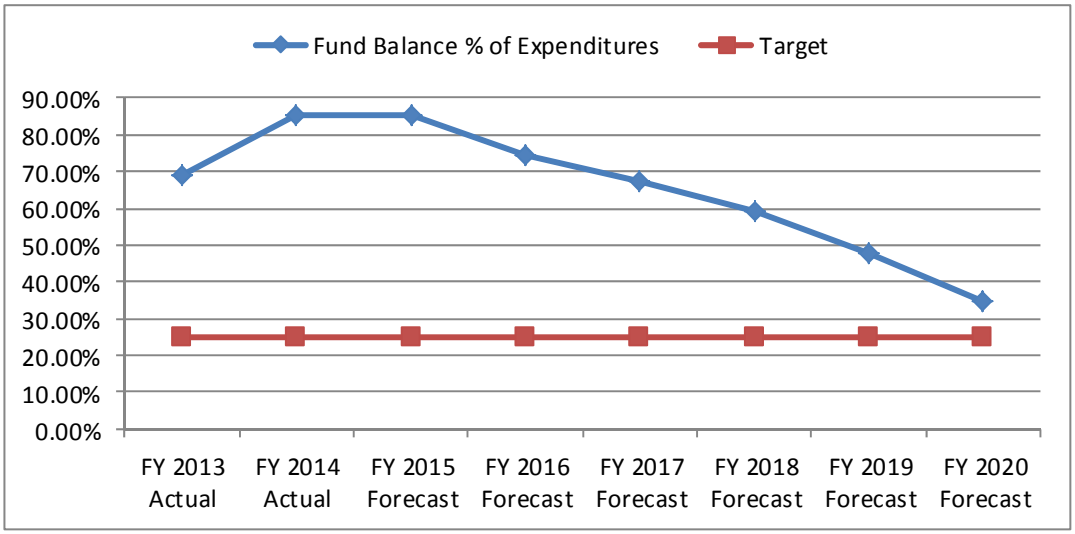
The Debt Service Fund provides funding for the debt service requirements for the Tax Increment Financing Bonds refinanced in FY 2011 and the General Obligation Build America Bonds issued in FY 2011 to build the Town's Law Enforcement Center. The Town is not forecasting any future bond issuances at this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



Long-Term Financial Planning

Extended Forecasts – Five Year Analysis

General Fund

Revenues and Sources	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate
Property Taxes	$ 4,259,614	$ 4,100,473	$ 4,306,910	$ 4,600,000	$ 4,692,000	$ 4,926,600	$ 5,074,400	$ 5,226,630
Licenses & Permits	5,185,326	6,053,330	6,727,662	6,343,220	6,470,080	6,599,480	6,731,470	6,798,780
Intergovernmental Revenue	598,740	516,241	639,130	557,395	562,970	568,600	574,290	580,030
Service Revenues	503,980	587,490	729,523	743,800	751,240	758,750	766,340	774,000
Fines & Fees	190,993	164,583	253,823	255,000	257,000	260,000	260,000	260,000
Miscellaneous Revenues	89,714	96,014	193,048	82,500	83,000	83,000	83,000	83,000
Transfers In	562,118	538,142	599,135	563,265	568,900	574,590	580,340	586,140
Proceeds	200,000	291,000	587,646	521,520	440,000	460,000	450,000	470,000
Total Revenues and Sources	$ 11,590,485	$ 12,347,273	$ 14,036,877	$ 13,666,700	$ 13,825,190	$ 14,231,020	$ 14,519,840	$ 14,778,580
Expenditures and Uses								
Town Council	$ 95,321	$ 103,148	$ 123,230	$ 138,485	$ 142,640	$ 146,920	$ 151,330	$ 155,870
Municipal Judges	47,026	37,373	48,670	48,895	50,360	51,870	53,430	55,030
Executive	379,349	352,154	678,385	753,140	775,730	799,000	822,970	847,660
Economic Development	164,527	191,686	249,880	191,770	197,520	203,450	209,550	215,840
Human Resources	185,885	234,151	244,425	342,405	352,680	363,260	374,160	385,380
Public Information	-	73,523	92,135	-	-	-	-	-
Finance/Business License	628,670	609,957	635,365	775,645	798,910	822,880	847,570	873,000
Municipal Court	251,726	223,621	238,810	254,015	261,640	269,490	277,570	285,900
Information Technology	547,109	583,298	728,775	768,210	791,260	815,000	839,450	864,630
Growth Management Administration	391,703	449,054	304,392	448,685	462,150	476,010	490,290	505,000
Planning & Community Development	497,474	361,910	468,213	925,428	953,190	981,790	1,011,240	1,041,580
Building Safety	676,502	848,123	962,730	701,918	722,980	744,670	767,010	790,020
Project Management	567,703	490,314	546,454	600,255	618,260	636,810	655,910	675,590
Stormwater Management	-	-	-	-	-	-	-	-
Public Works	860,676	882,139	1,040,521	1,087,320	1,119,940	1,153,540	1,188,150	1,223,790
Police	3,742,497	4,025,750	4,914,625	5,744,424	6,203,980	6,514,180	7,035,310	7,387,080
Non-Departmental	831,061	895,360	1,092,150	1,358,735	1,399,500	1,441,490	1,484,730	1,529,270
MIDF Transfers Out to CIP	67,940	-	-	-	-	-	-	-
Total Expenditures and Uses	$ 9,935,169	$ 10,361,561	$ 12,368,760	$ 14,139,330	$ 14,850,740	$ 15,420,360	$ 16,208,670	$ 16,835,640
REVENUE OVER(UNDER) EXPENDITURES	$ 1,655,316	$ 1,985,712	$ 1,668,117	$ (472,630)	$ (1,025,550)	$ (1,189,340)	$ (1,688,830)	$ (2,057,060)
FUND BALANCE , JULY 1	$ 5,211,587	$ 6,866,903	$ 8,852,615	$ 10,520,732	$ 10,048,102	$ 9,022,552	$ 7,833,212	$ 6,144,382
FUND BALANCE , JUNE 30	$ 6,866,903	$ 8,852,615	$ 10,520,732	$ 10,048,102	$ 9,022,552	$ 7,833,212	$ 6,144,382	$ 4,087,322

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

Extended Forecasts – Five Year Analysis

Stormwater Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate
Revenues and Sources								
Stormwater Utility Fees	$ 1,078,087	$ 1,113,215	$ 1,120,000	$ 1,200,000	$ 1,225,000	$ 1,236,750	$ 1,240,500	$ 1,243,500
Grant Income	269,914	141,961	204,500	540,000	-	-	-	-
Interest Income	145	-	150	175	75	25	-	-
Total Revenues and Sources	$ 1,348,146	$ 1,255,176	$ 1,324,650	$ 1,740,175	$ 1,225,075	$ 1,236,775	$ 1,240,500	$ 1,243,500
Expenditures and Uses								
Personnel (Salaries & Benefits)								
Stormwater Management Department	$ 456,113	$ 413,111	$ 425,000	$ 490,695	$ 505,416	$ 530,686	$ 546,606	$ 573,933
Public Works Department	20,300	4,729	10,000	25,000	25,000	25,000	27,000	28,350
Total Personnel	$ 476,413	$ 417,840	$ 435,000	$ 515,695	$ 530,416	$ 555,685	$ 573,606	$ 602,283
Operating								
Septic Program	$ 4,045	$ 6,505	$ 12,545	$ 10,000	$ 7,500	$ 7,500	$ 7,500	$ 7,500
USCB Sample Testing	104,672	110,000	120,000	120,000	120,000	125,000	125,000	125,000
Stormwater Testing - LEC	3,855	3,315	8,278					
May River Watershed Action Plan								
Code Overhaul								
MS4 Program						47,000	60,000	60,000
Erosion & Sediment Control Inspections								
319 Grant Operating Expenditures	6,886							
Cleanup/Outreach Program	5,351	4,735	3,939	12,000	15,000	15,000	15,000	15,000
LIDAR - Light Detection and Radar	-	18,920	18,920		20,000	-	-	-
Water Quality Monitoring/Flow Testing	3,361	1,285	-	10,000	15,000	15,000	10,000	10,000
County Intergovernmental Agreement	6,854	15,000	13,543	35,200	37,000	37,000	37,000	37,000
Beaufort County Stormwater Master Plan Update	-	-	12,000	11,000				
Other Departmental Operating Expenses	38,144	51,448	25,775	63,050	54,588	65,670	67,035	67,410
Capital Outlay (Equipment)	-	-	-	-	-	-	-	-
Total Operating	$ 173,168	$ 211,208	$ 215,000	$ 261,250	$ 269,088	$ 312,170	$ 321,535	$ 321,910
Capital Projects								
Verdier Cove Drainage Basin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buckwalter Place Drainage Improvements	-	-						-
Watershed Sewer Master Plan	-	27,500						-
Hampton Hall Stormwater Retrofit	-	-	-	-	50,000	35,000	-	-
Hampton Lakes Stormwater Retrofit	-	-	-	310,000	275,000	-	-	-
Wetlands Restoration	-	86	132,940	85,000	300,000	-	-	-
Stormwater Improvements	33,091	136,234	-	-	-	-	-	-
319 Grant Pilot Project	259,029	111,832	71,050	-	-	-	-	-
Pilot Project (Non-Grant Related)	66,570	-	-	-	-	-	-	-
319 Grant Phase 2	-	27	-	428,925	-	-	-	-
Stormwater Management Plan Update				50,000	-	-	-	-
Action Plan Future Projects	-	-	-	-	-	150,000	100,000	150,000
Transfers Out to CIP for BIS Sewer Projects	164,079	42,688	458,248	1,525,000	97,245	380,000	380,000	-
Total Capital Projects	$ 522,769	$ 318,367	$ 662,238	$ 2,398,925	$ 722,245	$ 565,000	$ 480,000	$ 150,000
Total Expenditures and Uses	$ 1,172,350	$ 947,415	$ 1,312,238	$ 3,175,870	$ 1,521,749	$ 1,432,855	$ 1,375,141	$ 1,074,193
REVENUE OVER(UNDER) EXPENDITURES	$ 175,796	$ 307,761	$ 12,412	$ (1,435,695)	$ (296,674)	$ (196,080)	$ (134,641)	$ 169,307
FUND BALANCE , JULY 1	$ 1,387,640	$ 1,563,436	$ 1,871,197	$ 1,883,609	$ 447,914	$ 151,240	$ (44,840)	$ (179,481)
FUND BALANCE , JUNE 30	$ 1,563,436	$ 1,871,197	$ 1,883,609	$ 447,914	$ 151,240	$ (44,840)	$ (179,481)	$ (10,174)

NOTE: This Revenue and Expenditure Analysis assumes no increase to Stormwater Utility Fees. However, the Town is working with the State to qualify for a low interest state revolving loan to assist with funding the Town's Sewer Projects which once completed will be turned over to Beaufort-Jasper Water Authority and result in no further commitments from the Town.

Extended Forecasts – Five Year Analysis

Capital Improvements Program Fund

Revenues and Sources	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate
Licenses & Permits								
Municipal Improvement Development Fees[1]	$ -		$ 343,800	$ 395,000	$ 180,000	$ 180,000	$ 100,000	
Application Fees: Tree	-	20,000	-					
Intergovernmental Revenue								
Federal Grants	368,791	13,500	293,195	1,497,500				
State Grants	835,754	13,134	-					
State Shared Revenue - Alchohol Tax	-	-	-	-				
County Funds	-	230,764	-	175,000				
Miscellaneous Revenues								
Interest Income	3,335	2,177	2,832	-				
Donations	13,800	1,604	-	-				
Other	75,000	-	-	-				
Other Financing Sources								
Transfers In								
Local Accommodations Tax	38,825	32,288	-	100,000	110,000	112,200	114,400	115,000
Hospitality Tax	57,129	310,821	414,916	1,944,500	900,000	900,000	925,000	
Stormwater Utility Fees	164,079	42,688	-	1,525,000	97,245	380,000	380,000	
Boat Ramp Fees	4,906	1,990	-	70,000				
Municipal Improvement Development Fees[1]	67,940	252,000						
Debt Service	30,000	370,000	-	150,000	150,000	200,000	200,000	200,000
Proceeds from Sale of Capital Assets	388,479	74,420						
Other Financing Sources		300,000	-	3,625,000	4,330,664	2,939,800	1,452,600	260,000
Total Revenues and Sources	$ 2,048,038	$ 1,665,386	$ 1,054,743	$ 9,482,000	$ 5,767,909	$ 4,712,000	$ 3,172,000	$ 575,000
Expenditures and Uses								
Pathways	$ 338,934	$ 14,932	$ 64,340	$ 450,000	$ 325,000	$ 325,000	$ 25,000	$ 25,000
Stormwater	-	-	-	-	-	-	-	-
Sewer & Water	183,002	65,188	227,262	3,212,000	872,909	1,602,000	1,602,000	-
Roadway Improvements	175,081	136,767	21,773	1,539,500	275,000	-	-	-
Old Town Improvements	118,301	46,766	138,436	252,500	1,155,000	1,155,000	900,000	-
Park Development	46,741	262,067	113,612	928,000	140,000	130,000	145,000	50,000
Town Facilities	-	452,349	128,660	2,500,000	1,500,000	-	-	-
Land Acquisition	782,825	366,036	-	1,000,000	1,500,000	1,500,000	500,000	500,000
Other Expenses	30	43,062	-	-	-	-	-	-
Total Expenditures and Uses	$ 1,644,914	$ 1,387,167	$ 694,083	$ 9,882,000	$ 5,767,909	$ 4,712,000	$ 3,172,000	$ 575,000
REVENUE OVER(UNDER) EXPENDITURES	$ 403,124	$ 278,219	$ 360,660	$ (400,000)	$ -	$ -	$ -	$ -
FUND BALANCE , JULY 1	$ 1,576,372	$ 1,979,496	$ 2,257,715	$ 2,618,375	$ 2,218,375	$ 2,218,375	$ 2,218,375	$ 2,218,375
FUND BALANCE , JUNE 30	$ 1,979,496	$ 2,257,715	$ 2,618,375	$ 2,218,375	$ 2,218,375	$ 2,218,375	$ 2,218,375	$ 2,218,375

[1]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.

Extended Forecasts – Five Year Analysis

Debt Service Fund

Revenues and Sources	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate
Property Taxes								
TIF District	$ 1,042,094	$ 1,019,145	$ 1,150,000	$ 1,195,500	$ 1,255,275	$ 1,305,485	$ 1,344,655	$ 1,371,550
GO BABs (4.35 mills)	271,610	460,834	465,000	495,500	510,365	520,575	530,990	546,920
Licenses, Permits & Fees								
MID Fees	154,590	151,650	151,050	152,175	152,325	152,700	152,850	153,000
Intergovernmental Revenue								
Federal Interest Rebate	116,686	107,409	106,745	103,195	100,997	98,440	95,582	92,356
Miscellaneous Revenue								
Investments	186	184	200	225	250	350	400	450
Total Revenues and Sources	$ 1,585,166	$ 1,739,222	$ 1,872,995	$ 1,946,595	$ 2,019,212	$ 2,077,550	$ 2,124,477	$ 2,164,276
Expenditures and Uses								
TIF Revenue Bonds Debt Service								
Principal	$ 650,000	$ 670,000	$ 997,000	$ 711,000	$ 729,000	$ 748,000	$ 768,000	$ 788,000
Interest	350,372	329,185	274,323	221,042	202,466	183,412	163,856	143,783
GO Series 2010 BABs Debt Service								
Principal	-	200,000	210,000	215,000	225,000	235,000	240,000	245,000
Interest	333,388	333,388	328,688	322,495	315,615	307,625	298,695	288,615
Cost of Issuance	-	-	52,500	-	-	-	-	-
Other (Legal, Arbitrage, etc.)	500	1,500	23,075	500	500	500	500	500
Other Financing Uses								
Transfers Out	30,000	370,000	-	150,000	150,000	200,000	200,000	200,000
Total Expenditures and Uses	$ 1,364,260	$ 1,904,073	$ 1,885,586	$ 1,620,037	$ 1,622,581	$ 1,674,537	$ 1,671,051	$ 1,665,898
REVENUE OVER(UNDER) EXPENDITURES	$ 220,906	$ (164,851)	$ (12,591)	$ 326,558	$ 396,631	$ 403,013	$ 453,426	$ 498,378
FUND BALANCE , JULY 1	$ 922,243	$ 1,143,149	$ 978,298	$ 965,707	$ 1,292,265	$ 1,688,896	$ 2,091,909	$ 2,545,335
FUND BALANCE , JUNE 30	$ 1,143,149	$ 978,298	$ 965,707	$ 1,292,265	$ 1,688,896	$ 2,091,909	$ 2,545,335	$ 3,043,713

NOTE: This Revenue and Expenditure Analysis assumes no millage increases.

Master Fee Schedule – FY2016

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 – FY2016

Section I – Miscellaneous Fees

Item/Description	Basis	Fee
Printing, Reproduction, Documents		
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
Election Fees		
To Elect Council	Per Election	$100.00
To Elect Mayor	Per Election	$150.00
Finance Fees		
NSF Returned Check Fee	Per Check	$ 30.00
Old Town Business Directional Sign Fees		
Sign Production & Installation	Per Sign	At Cost

Section II – Police Department Fees

Item/Description	Basis	Fee
Police Services		
Fingerprinting, Civilian – Resident	Per Set	$ 20.00
Fingerprinting, Civilian – Non-resident	Per Set	$ 30.00
Off-Duty Police Officer	Per Hour, Per Officer	$ 40.00
Police Reports, Photocopies & Records		
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
Police Photographs, Audio or Video Recordings	Per Fee plus actual costs	$ 20.00
Police Permits		
Precious Metal Permit	Allowed by State Law	$ 50.00

Section III – Business License Fees

Item/Description	Basis	Fee
Taxation Fees		
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 – FY2016

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:		812210
	Gross Income Not Exceeding $75,000.00	$ 100.00	
	Each Additional $1,000.00 or Fraction Thereof	$ 2.00	
20-B	Bootblack/Shoeshine Stands (Not in connection with Barbershops):		812990
	Gross Income Not Exceeding $2,000.00	$ 10.00	
	Each Additional $1,000.00 or Fraction Thereof	$ 4.00	

Master Fee Schedule – FY2016

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):		711190
	Per Week with Location Approved by Council and Chief of Police	$ 400.00	
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 – FY2016

Section IV – Recreation Fees

Rotary Community Center

Item/Description	Basis	Fee
Private Event Rental		
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%
Non-Profit Rental		
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
Meeting Rental		
Rental Fee	Per Hour	$ 50.00
Cleaning	Per Event	$100.00
Rotary Field Rental		
4 Hour Access	Per Event	$100.00
All Day Access	Per Day	$150.00
Security Deposit	Per Event	$150.00

Additional Notes:

- The Town Manager or designee may waive any or all fees if it is deemed in the best interests of the Town.
- All fees will be collected at the Customer Service Center at Town Hall and included with that day's deposit.
- Applicant will have a one-hour window for set up and one hour for clean-up.
- Applicant may contract with Town's security contractor ($42.50) or another security contractor approved by the Town.
- Security deposit refunds will be mailed to applicants upon inspection and acceptance of the Center after the event.
- Meeting rental cleaning fees may be negotiated based on meeting type, length, use, and frequency.

Section V – IT/GIS Department Fees

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

Master Fee Schedule – FY2016

Section VI – Growth Management Fees

Building Safety Fees

Item/Description	Basis (Value of Construction)	Fee
Applications – Calculated Fees		
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)
Application Fees		
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 – FY2016

Section VI – Growth Management Fees Continued

Building Safety Fees (continued)

Item/Description	Basis (Value of Construction)	Fee
Application Fees Continued		
Safety Inspection	Each	$100.00
Surety Deposit-pool/spa/irrigation (returned upon approved final inspection)	Each	$200.00
Residential Plan Remarking	Each	$ 50.00
Commercial Plan Remarking	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

Additional Notes:

- Waiver of Fees.
  - 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.
  - 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.
  - The Town Council may waive any or all fees if it is deemed in the best interests of the Town.
- Plan checking fees.
  - 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.
  - 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.
  - All plan checking fees are nonrefundable.
  - A fee of fifty dollars ($50.00) shall be charged for all remarking/rechecking of single family plans. Commercial remarking/rechecking fee shall be one half (½) of the original plan checking fee or $200.00 whichever is less.
- Surety deposits.
  - Surety deposits for swimming pool, spa or irrigation permits will be returned to the customer upon final inspection approval and submission of any required paperwork.
- Residential HVAC change out permits do not include duct work.
- Additional details regarding fees are contained in Article 5, Section 5 of the Municipal Code of the Town of Bluffton.

Master Fee Schedule – FY2016

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 – FY2016

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

Additional Notes:

- Town Council may waive any or all fees for applications if it is deemed in the best interests' of the Town.
- 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.
- 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.
- Building Permit and Business License Application Fees include the Zoning Permit Application Fee therefore, no additional fee is necessary.

Master Fee Schedule – FY2016

Section VI – Growth Management Fees Continued

Developmental Agreement Fees

Item/Description	Basis	Fee
Bluffton Village		
Commercial, Retail, and Multi-Family Space		Fee Per Development Agreement
Individual Dwelling Units		Fee Per Development Agreement
Dependency Units		Fee Per Development Agreement
Boat Ramp Fee (per dwelling units)	Each	$25.00
Buckwalter		
Single Family Residential (SFR) Affordable Housing		Fee Per Development Agreement
SFR < 2,000 sq. ft.		Fee Per Development Agreement
SFR > 2,000 sq. ft. to 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
Municipal Improvement Development Fee – All Residential Units Within: Baynard Park, Hampton Lake, Resort Tract, Lawton Station, Northern Tract, Parkside, Rose Dhu Creek Phases II & III	Each	$900.00
Boat Ramp Fee (per dwelling units)	Each	$25.00
Jones Estate		
Single Family Residential(SFR)		
Affordable Housing < $124,000		Fee Per Development Agreement
SFR < 2,000 sq. ft.		Fee Per Development Agreement
SFR > 2,000 sq. ft. to 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
Municipal Improvement Development Fee – All Residential Units Within: Cypress Ridge	Each	$900.00
Boat Ramp Fee (per dwelling units)	Each	$25.00
Kent Estates		
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

Master Fee Schedule – FY2016

Section VI – Growth Management Fees Continued

Developmental Agreement Fees (continued)

Item/Description	Basis	Fee
Schultz Tract, New Riverside, Palmetto Bluff		
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
Village at Verdier Plantation		
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
Garvey Preserve		
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: • Town Council may waive any or all fees if it is deemed in the best interests of the Town.		

Master Fee Schedule – FY2016

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		

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 = fee due

Vacant Land 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.

STRATEGIC PLAN
2015 → 2020 → 2030

EXECUTIVE SUMMARY

Mayor, Town Council and
Executive Team

Bluffton, South Carolina
May 2015

Lyle Sumek Associates, Inc.
9 Flagship Court
Palm Coast, FL 32137-3373

Phone: (386) 246-6250
Fax: (386) 246-6252
E-mail: sumekassoc@gmail.com

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STRATEGIC FRAMEWORK

VISION 2030

"Desired Destination for Bluffton"

PLAN 2020

"Map to Bluffton's Destination"

EXECUTION

"Route for Next Year"

MISSION

"Responsibilities of Bluffton's Town Government"

BELIEFS

"Expectations of Bluffton's Town Employees"

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Bluffton
Vision 2030

Bluffton 2030 is a
BEAUTIFUL SOUTHERN TOWN **(A) that is the**
HEART OF THE LOWCOUNTRY. **(B)**
Bluffton is the *REGIONAL CENTER OF LOWCOUNTRY.* (C)

The Bluffton Community has an
AUTHENTIC HISTORIC DISTRICT, **(D)**
celebrates the *MAY RIVER* (E) and respects
THE BLUFFTON CHARACTER. **(F)**

Bluffton is a *COMMUNITY*
OF LIVABLE NEIGHBORHOODS **(G) and has**
UNIQUE COMMUNITY DESTINATIONS. **(H)**

Bluffton Residents enjoy an *ACTIVE LIFESTYLE*
AND OPPORTUNITIES TO HAVE FUN. **(I)**

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Vision 2030
Guiding Principles

PRINCIPLE A	BEAUTIFUL SOUTHERN TOWN

- **Means**
  1. Southern charm, friendly and inviting for people
  2. Preservation of historic buildings and homes
  3. Hardwood tree-canopied streets and connected neighborhoods
  4. New buildings and homes designed with Bluffton vernacular and Lowcountry beauty
  5. Places for outdoor activities that have a sense of Bluffton character
  6. Welcoming entrances and gateways signifying Bluffton
  7. Small hometown feeling with southern traditions

PRINCIPLE B	HEART OF THE LOWCOUNTRY

- **Means**
  1. Geographic center of the Lowcountry region
  2. Gateway for tourists and guests to experience the Lowcountry
  3. Recognition as the place to go to experience the Lowcountry
  4. Taste and experience the true Lowcountry ambience, food and culture
  5. Roads, greenways, blueways and highways connected to the Lowcountry
  6. Bluffton is a peaceful and tolerant community in which to live

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PRINCIPLE C	REGIONAL CENTER OF LOWCOUNTRY

- **Means**
  1. Primary job opportunities for Bluffton and regional residents
  2. Technology and technology related businesses
  3. Thriving Innovation Center – duplicated as a model by others
  4. Recognized as the economic engine for the region
  5. Stronger partnership, higher education institutions, military, economic development organizations
  6. Bluffton branded for business

PRINCIPLE D	AUTHENTIC HISTORIC DISTRICT

- **Means**
  1. Preserved and replicating historic buildings and homes
  2. New buildings and homes in the character of the Historic District
  3. Art galleries and quaint shops
  4. Calhoun Street as a community focal point
  5. Well maintained connected streets and green infrastructure
  6. Pedestrian friendly and walkable
  7. Restaurants that are locally owned
  8. Green public spaces and settings for passive activities and contemplation

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PRINCIPLE E	MAY RIVER

- **Means**
  1. Clean, pristine May River
  2. Visible May River – great view, vistas, sunrises/sunsets
  3. Public access to the May River
  4. Commercial and recreational fishing and oystering
  5. Access to a variety of water-based activities
  6. Park to enjoy the May
  7. Convenient access and parking
  8. Celebrating the history and heritage of the river culture

PRINCIPLE F	THE BLUFFTON CHARACTER

- **Means**
  1. Strong sense of community pride and tradition
  2. Inclusive community – everyone feeling welcome, diversity embraced
  3. Friendly people – greeted with “hello”, a smile and great day in Bluffton, South Carolina
  4. Respect for Bluffton culture, heritage and history
  5. Rich and poor living together
  6. Reputation as a great place to raise a family
  7. Residents willing to pitch in and help others
  8. Strong faith institutions

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PRINCIPLE G	COMMUNITY OF LIVABLE NEIGHBORHOODS

- **Means**
  1. Variety of neighborhoods
  2. Residents feeling safe and secure at home, in the neighborhood, around the community
  3. Wide range of housing types and prices
  4. Neighborhoods connected by roads, trails, sidewalks and blueways
  5. Well designed, well maintained public infrastructure and streetscapes
  6. Parks serving the neighborhood residents
  7. Convenient access to neighborhood retail with the necessities for daily living

PRINCIPLE H	UNIQUE COMMUNITY DESTINATIONS

- **Destinations**
  1. Berkley Place
  2. Buckwalter Place
  3. Okatie Area (U.S. 278/U.S. 170)
  4. Palmetto Bluff
  5. Historic District
  6. May River
  7. Buckwalter Crossroads
- **Means**
  1. Variety of attracting venues: residences, leisure activities, entertainment
  2. Destination for residents and guests
  3. Public gathering places and open spaces
  4. Attractive, inviting, safe and unique sense of place
  5. Easy access and convenient parking

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PRINCIPLE I	ACTIVE LIFESTYLE AND OPPORTUNITIES TO HAVE FUN

- **Means**
  1. Recreational activities and programs for all family generations
  2. Recreation center(s) with multi-purpose uses and specific venues
  3. Community events and festivals with enthusiastic participation
  4. Water based activities: boating, kayaking, fishing
  5. Open air markets
  6. Amphitheater for national, regional and community performances and programs
  7. Quality parks with ball fields, playgrounds and specialized venues

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Bluffton Town Government
Our Mission

The mission of the Town of Bluffton is to provide *EXCELLENT BASIC SERVICES.* We *ACT IN A FINANCIALLY RESPONSIBLE* manner, provide *GREAT CUSTOMER SERVICE* and *ENGAGE OUR COMMUNITY.*

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Bluffton Town Government: Our Mission Guiding Principles

PRINCIPLE 1	EXCELLENT BASIC SERVICES

- **Means**
  1. Defined basic Town services – the responsibility of Town government
  2. Establish service levels that define EXCELLENT
  3. Providing Town services that are based upon community wide need and benefit
  4. Professional, well trained and highly motivated Town workforce dedicated to serving the community
  5. "Best Practices" adapted to enhance Town services
  6. Well-designed, well-maintained Town facilities, buildings and infrastructure
  7. Equitable delivery of Town services
  8. Services adding value to the lives of Town residents

PRINCIPLE 2	FINANCIALLY RESPONSIBLE

- **Means**
  1. Balanced budget with a responsible, affordable tax rate
  2. Adequate Town revenues to support defined Town services and service levels
  3. Delivering Town services in the most cost effective, efficient manner
  4. Reserves consistent with Town policies and national standards
  5. Effective financial records and reporting systems complying with national standards
  6. Responsibly using debt to invest in the Town's future
  7. Cost recovery in Town fees for services
  8. Employees accountable for Town resources

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PRINCIPLE 3	GREAT CUSTOMER SERVICE

- **Means**
  1. Listening to and understanding the needs of Town customers and follow up as needed
  2. Anticipating the customers' needs and issues
  3. Providing a direct, timely response to the initial customer contact (24 hours)
  4. Town employees knowledgeable about Town government officials, services, programs, activities
  5. Equitable, fair courteous and respectful service delivery
  6. Easy, convenient access to Town services
  7. Evaluating the customer's experience, and learning to improve next time
  8. Linking customers to the resource that can respond to the need

PRINCIPLE 4	ENGAGE OUR COMMUNITY

- **Means**
  1. Town informing and sharing information with residents, businesses, community organizations
  2. Residents having an opportunity and actively participating in planning for the Town's future
  3. Town leaders having a visible presence in the Bluffton community and serve as role models
  4. Residents volunteering to serve on Town commissions, boards, task forces and committees and to continue to the governance process
  5. Listening to and using input from the Bluffton community
  6. Open Town governance process with appropriate mechanisms for resident input

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Bluffton Town Government
Core Beliefs

We, the Town of Bluffton – Mayor and Council, Managers, Employees Take:

We are P roductive

We take R esponsibility

We act with I ntegrity

We have D edication to Bluffton

We have E nthusiasm

In SERVING You.

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Bluffton Town Government
Core Beliefs – Definition

PRINCIPLE 1	PRODUCTIVE

- **Means**
  1. Completing assigned task on time
  2. Identifying, addressing and solving problems
  3. Planning work activities to maximize the use of Town resources
  4. Delivering services in the most cost effective, efficient manner
  5. Developing your knowledge and skill sets
  6. Helping others to complete their tasks, and team task
  7. Evaluating the results and looking for ways to improve next time

PRINCIPLE 2	RESPONSIBILITY

- **Means**
  1. Taking responsibility for your personal actions and decisions
  2. Being accountable for the results
  3. Looking for better ways to complete tasks and doing the job
  4. Managing your time responsibly without abuse
  5. Helping to assess and address the needs of your customers
  6. Keeping others informed following the chain of command – council, management, other departments
  7. Taking the initiative without being told
  8. Representing the Town in a positive manner

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PRINCIPLE 3	INTEGRITY

- **Means**
  1. Acting in an ethical and legal manner – above question
  2. Treating others with respect and in an equitable manner
  3. Treating others the way you would like to be treated
  4. Following through and delivering on your commitment
  5. Acting in a professional manner consistent with a code of ethics
  6. Providing a direct, complete response to a question. (If you do not know, say so and find out)
  7. Doing the right thing when no one is looking

PRINCIPLE 4	DEDICATION

- **Means**
  1. Being loyal to the Town of Bluffton, Department
  2. Taking ownership of the Town, your tasks, your assignments
  3. Supporting the Town's policies and regulations even if you disagree
  4. Providing help and support to other Town team members
  5. Knowing the Town's history, background and basic information
  6. Looking for ways to volunteer and contribute to the Bluffton community
  7. Giving all 110% effort – willingness to go the extra mile

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PRINCIPLE 5	ENTHUSIASM

- **Means**
  1. Having a positive, “can do” attitude
  2. Taking pride in your product or service
  3. Having a cooperative attitude – a willingness to work with others
  4. Having an open mind to a new idea or a change in operation
  5. Being open to input and suggestions from others
  6. Supporting the Bluffton Character, Town Vision, Goals, Mission

PRINCIPLE 6	SERVING

- **Means**
  1. Being friendly, polite, courteous and helpful to the customer
  2. Know the name of your customer
  3. Listening to and striving to understand your customers needs or concerns
  4. Responding to your customer within 24 hours
  5. Taking time to explain your actions especially when you have to say “no”
  6. Following up with your customer
  7. Caring about your customer and their situation

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Town of Bluffton
Goals 2020

Livable, Sustainable Bluffton Community That Enhances Quality of Life

Town Government: Excellent Services, Financially Responsible

Celebrate the May River

Regional Economic Center with Diverse Economy

Upgraded Town Infrastructure and Facilities

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GOAL 1	LIVABLE, SUSTAINABLE BLUFFTON COMMUNITY THAT ENHANCES THE QUALITY OF LIFE

▶ Objectives

1. Strive for a sustainable Town balancing personal livability, environmental stewardship, economic opportunities, community building
2. Have comprehensive plan, land use and development regulations supported by decisions and actions
3. Improve Town connectivity by streets, trails, sidewalks, waterways
4. Preserve Bluffton culture, character and history
5. Maintain excellent schools and educational programs without overcrowding
6. Annex commercial corridors and properties
7. Increase affordable workforce homeownership opportunities in Bluffton

▶ Short-Term Challenges and Opportunities

1. Presence of criminal activities that threaten our quality of life
2. Preserving the heritage, culture and character of Bluffton
3. Guiding the future growth and development of the Town
4. Providing affordable/workforce housing opportunities and funding
5. Easements for sewers, roads, and ditches
6. Traffic volume increasing with limited road capacity
7. Easements for pathways, trails and sidewalks connectivity

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▶ Actions 2015

	PRIORITY
Policy Agenda	
1. Garvin House Stabilization and Partnership	Top Priority
2. Neighborhood Assistance Program	Top Priority
3. Calhoun Street and Adjacent Area Study/Plan	High Priority
4. Town Ownership Assessment for Old Town Roads	High Priority
5. Oscar Frazier Park Improvements	
6. Recreation and Park Evaluation Report and Direction	
Management Agenda	
1. Town Signage Improvements	High Priority
2. Short Term Rentals Report/Direction	
3. Alcohol Beverage Ordinance	
4. Old Town Undergrounding Utilities	
Management in Progress	
1. Community Safety Cameras: Installation	
2. Major Home Repairs Program (Up to $25,000): Five Applications	
3. Neighborhood Assistance Program: Implementation FY 2015	
4. Emergency Operation Plan: Update	
5. Disaster Recovery Plan: Update	
6. Development Agreement: Renegotiations	
7. Community Safety Action Plan: Monitoring/Report	
8. Beaufort County Parks and Recreation: Monitoring/Ongoing Update Report	
Major Projects	
1. Calhoun Street and Adjacent Area: Design	

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GOAL 2	TOWN GOVERNMENT: EXCELLENT SERVICES, FINANCIALLY RESPONSIBLE

▶ Objectives

1. Have balanced budgets providing resources to support defined services and service levels
2. Deliver Town services in the most cost effective, efficient manner
3. Protect/diversify revenue sources for funding Town services and infrastructure
4. Enhance customer service and satisfaction with Town government
5. Maintain reserves consistent with Town policies

▶ Short-Term Challenges and Opportunities

1. Reduced levels of service from Beaufort County with increased expectations for Town government
2. Beaufort County decision on business license impact on Town
3. Federal and State of South Carolina legislative action 5 impacting the Town finance and Services
4. Potential referendum
5. Unknown costs and impacts of healthcare
6. Residents' understanding of Town finances, services or value

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▶ Actions 2015

	PRIORITY
Policy Agenda	
1. Community Events: Evaluation Report, Direction	Top Priority
2. Business License: Monitoring, Advocacy	High Priority
3. Town Services/Service Levels and Staffing	
Management Agenda	
1. Employee Re-Classification, Compensation and Benefit Study and Policy Direction	Top Priority
2. Municipal Code Book: Re-Codification	Top Priority
3. Town Government: Restructure	Top Priority
4. Town of Bluffton: Website Overhaul	Top Priority
5. Boards and Commissions Recruitment: Action Plan	High Priority
6. File Management and Records Retention Assessment	High Priority
7. Information Technology Strategic Plan	High Priority
8. Police Staffing Outside Study and Funding	
Management In Progress	
1. Energov: Update to Enterprise 9 – Online Permitting – Small Permits	
2. Business License: Audit	
3. Succession Planning and Process	
4. e Mail Retention Digital Policy	

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GOAL 3	CELEBRATE THE MAY RIVER

▶ Objectives

1. Preserve the history and heritage of the May River as a major asset for Bluffton
2. Improve water quality with opportunities for fishing, oystering, shrimping, crabbing, swimming, water sports
3. Increase public access and use of the May River
4. Expand working commercial activities including oystering and fishing opportunities
5. Expand activities for residents to enjoy the May River
6. Develop other community parks on the May River
7. Increase the number of residents and businesses on sanitary sewer services

▶ Short Term Challenges and Opportunities

1. Water quality in the May River impacting oystering
2. Funding and prioritization for providing sanitary sewer service in un-served areas within the town
3. Managing community expectations and the reality of the May River
4. Limited public access to the May River
5. Public ownership of land along the May River
6. Maintaining State of South Carolina and Beaufort County roads, ROW, parks, playgrounds and ditches
7. Celebrating Bluffton's historic roots and heritage linked to the May River

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▶ Actions 2015

	PRIORITY
Policy Agenda	
1. Oyster Factory Park Master Plan and Funding	Top Priority
2. Calhoun Street Dock Project	Top Priority
3. Community Park on May River	
4. Stormwater Fee: Direction	
Management Agenda	
1. Stoney Creek Wetlands Restoration	Top Priority
2. MS4 Program: Implementation	Top Priority
3. Stormwater Ordinance: Revision (MS4)	High Priority
4. Bluffton: Sewer Master Plan for May River Watershed	High Priority
Management in Progress	
1. May River Watershed Headwaters Stormwater Inventory	
2. "No Wake Zone" at Public Landing	
3. May River Watershed Water Quality Model	
Major Projects	
1. Okatie River Action Plan	
2. New River Action Plan	
3. May River Watershed Plan: FY 2015	
4. Land Acquisition on the May River	
5. Hampton Hall Stormwater BMP Retrofit	
6. Septic Maintenance/Inspection Program, Funding	
7. Bluffton Summit – Sewer Master Plan for May River Watershed	

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GOAL 4	REGIONAL ECONOMIC CENTER WITH DIVERSE ECONOMY

▶ Objectives

1. Attract new businesses and primary employers to Bluffton focusing on medical, knowledge based/technology based, regional/corporate headquarters
2. Develop sustainable and independent Don Ryan Center for Innovation with graduation of innovators serving as a model for the future
3. Create more sustainable primary job opportunities and careers for residents
4. Increase commercial tax base within the Town
5. Increase opportunities for minority owned businesses
6. Retain and grow locally owned businesses
7. Expand medical and healthcare related businesses

▶ Short-Term Challenges and Opportunities

1. Developing a financially sustainable Don Ryan Center for Innovation independent of Town government
2. Attracting new businesses that are primary employers
3. Working with Clemson University, USCB, TCL, SCAD and other colleges and universities to support economic expansion and business development and expand educational presence
4. Defining the Town's role in economic development and types of businesses appropriate for Bluffton, including funding for economic development
5. Participating in future economic alliances and producing returns for Bluffton
6. Finding qualified and capable innovators

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▶ Actions 2015

PRIORITY

Policy Agenda

1. Buckwalter Place Public/Private Partnership Agreement for Public Infrastructure — Top Priority
2. Historic/Heritage Tourism Development — High Priority
3. Don Ryan Center for Innovation Facility and Space — High Priority
4. Town Owned Land Inventory and Assessment

BPDC

1. Buckwalter Place Development Program
2. Bluffton Marketing and Business Development
3. Hotel Feasibility Study

Management in Progress

1. Bluffton Public Development Corporation: Reports
2. Don Ryan Center for Innovation: New Qualified Innovators (5-8)
3. Don Ryan Center for Innovation: Graduate Innovators (5)
4. Don Ryan Center for Innovation: Clemson University Agreement
5. Business and Economic Development Video
6. Bluffton/Hilton Head Island Chamber of Commerce/Town of Bluffton Marketing Program: Implementation
7. Care Core National Retention/Expansion Strategy
8. Business Expositions and Trade Shows

Major Projects

1. Buckwalter Place Tech Park Infrastructure: Initiation

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GOAL 5	UPGRADED TOWN INFRASTRUCTURE AND FACILITIES

▶ Objectives

1. Upgrade Town streets and sidewalks
2. Develop new parks and open spaces
3. Develop a "new" Town Hall and Courthouse
4. Improve traffic flow within the community
5. Increase Town ownership and control of roads
6. Increase community connectivity through trails, blueways, pathways and sidewalks

▶ Short-Term Challenges and Opportunities

1. Defining and funding Town infrastructure and service levels
2. Funding for Town projects: new construction, operations and maintenance
3. Beaufort County's future direction and funding for PALS and the relationship with the Town
4. Aging Town infrastructure and buildings need repairs, major maintenance or replacement
5. Funding and prioritization for providing sanitary sewer service in un-served areas within the Town
6. Determining the direction of Town Hall
7. Increasing connectivity by roads, trails, bluewalks and sidewalks

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▶ Actions 2015

	PRIORITY
Policy Agenda	
1. Eagle's Field Improvements	Top Priority
2. Jason/Able Street Utility and Sewer Improvements: Construction	High Priority
3. Town Hall Redevelopment	High Priority
4. Bluffton Parkway Phase 5B: Funding	
5. Town Wide/Old Town Street Light Policy and Plan	
Management In Progress	
1. Land Acquisition	
Major Projects	
1. Police Sub-Station Renovation	
2. Toy Fields Neighborhood Grinder Pump System	
3. Tom Herbkersman Commons Improvements	
4. DuBois Park: Fencing and Other Improvements	
5. Buck Island Sewer: Phase 5 A – C Design	
6. Goethe Road/Shults Road Sidewalks	
7. Buck Island Sewer: Phase 3	
8. Buck Island Sewer: Phase 4	
9. May River Road Streetscape Project (SCDOT): Final Phase	

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Town of Bluffton
Policy Agenda 2015

TOP PRIORITY

Garvin House Stabilization and Partnership

Neighborhood Assistance Program

Oyster Factory Park Master Plan and Funding

Buckwalter Place Public/Private Partnership Agreement for Public Infrastructure

Community Events: Evaluation Report, Direction

Calhoun Street Dock Project

HIGH PRIORITY

Eagle's Field Improvements

Historic/Heritage Tourism Development

Town Hall Redevelopment

Jason/Able Street Utility and Sewer Improvements: Construction

Calhoun Street and Adjacent Area Plan and Future Projects

Business License; Monitoring, Advocacy

Don Ryan Center for Innovation Facility and Space

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Town of Bluffton
Management Agenda 2015

TOP PRIORITY

Employee Re-Classification, Compensation and Benefit Study
and
Policy Direction

Municipal Code Book: Re-Codification

Town Government: Restructure

Town of Bluffton: Website Overhaul

Stoney Creek Wetlands Restoration

MS4 Program: Implementation

HIGH PRIORITY

Boards and Commissions Recruitment: Action Plan

Town Signage Improvements

File Management and Records Retention Assessment

Information Technology Strategic Plan

Storm Water Ordinance: Revision (MS4)

Bluffton: Sewer Master Plan for May River Watershed

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Bluffton Public Development Corporation Actions 2015

TOP PRIORITY

Buckwalter Place Development Program

Bluffton Marketing and Business Development

Hotel Feasibility Study

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Town of Bluffton
Management in Progress 2015

1. Community Safety Cameras: Installation
2. Major Home Repairs Program (Up to $25,000): Five Applications
3. Neighborhood Assistance Program: Implementation FY 2015
4. Emergency Operation Plan: Update
5. Disaster Recovery Plan: Update
6. Development Agreement: Renegotiations
7. Community Safety Action Plan: Monitoring/Report
8. Beaufort County Parks and Recreation: Monitoring/Ongoing Update Report
9. Energov: Update to Enterprise 9 – Online Permitting – Small Permits
10. Business License: Audit
11. Succession Planning and Process
12. e Mail Retention Digital Policy
13. May River Watershed Headwaters Stormwater Inventory
14. "No Wake Zone" at Public Landing
15. May River Watershed Water Quality Model
16. Bluffton Public Development Corporation: Reports
17. Don Ryan Center for Innovation: New Qualified Innovators (5-8)
18. Don Ryan Center for Innovation: Graduate Innovators (5)
19. Don Ryan Center for Innovation: Clemson University Agreement
20. Business and Economic Development Video
21. Bluffton/Hilton Head Island Chamber of Commerce/Town of Bluffton Marketing Program: Implementation
22. Care Core National Retention/Expansion Strategy
23. Business Expositions and Trade Shows
24. Land Acquisition

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Town of Bluffton
Major Projects 2015

1. Old Town Signs, Lighting, Park Improvements
2. 319 Grant Phase 1: Stormwater Pilot Project
3. Oyster Factory Park: Parking Lot
4. Oyster Factory Park: Dock/Boat Ramp
5. 319 Grant Phase 2: Pine Ridge Storm Water Pilot Project – Phase 2
6. Garvin House: Structural
7. Hampton Lakes Storm Water BMP Retrofit
8. Wetlands Restoration
9. Buckwalter Place Tech Park Infrastructure: Initiation
10. Police Sub-Station Renovation
11. Toy Fields Neighborhood Grinder Pump System
12. Tom Herbkersman Commons Improvements
13. DuBois Park: Fencing and Other Improvements
14. Buck Island Sewer: Phase 5 A – C Design
15. Goethe Road/Shults Road Sidewalks
16. Buck Island Sewer: Phase 3
17. Buck Island Sewer: Phase 4
18. May River Road Streetscape Project (SCDOT): Final Phase

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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 1st and ends the following June 30th.

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