



bluffton
HEART OF THE LOWCOUNTRY

The Town of Bluffton, South Carolina

**CONSOLIDATED
MUNICIPAL BUDGET**

Fiscal Year 2015



***Town of Bluffton, South Carolina
Fiscal Year 2015 Annual Budget
For the Period
July 1, 2014 through June 30, 2015***



Budget Adopted: June 10, 2014



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Bluffton
South Carolina**

For the Fiscal Year Beginning

July 1, 2013

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, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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Basis of Budgeting and Accounting

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

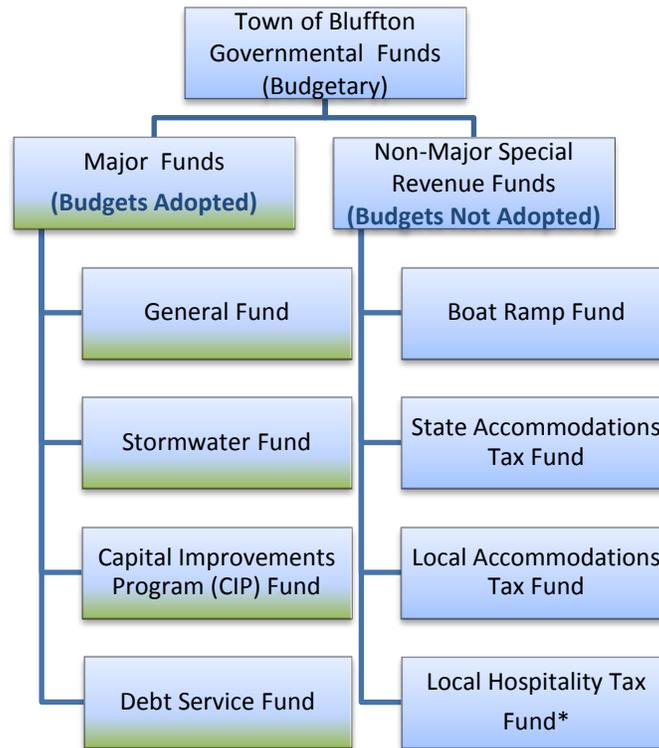
The Town’s Annual Financial Reports are organized on a fund basis in accordance with generally accepted accounting principles (GAAP). The Town’s basis of budgeting differs from the GAAP basis of accounting.. Compensated absences liabilities that are expected to be liquidated with expendable available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

Fund Structure

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

Preface

Fund Structure



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

Major Fund Descriptions:

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

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

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

Preface

Fund Structure

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

Non-major Special Revenue Fund Descriptions:

The Non-Major Special Revenue Funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Town does not budget these non-major funds. However, transfers from these funds are budgeted as “transfers in” to the four major funds as they relate to the fund expenditures for which they may be used.

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

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

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

Preface

Fund Structure

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

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

Use of Funds by Departments

Department	General Fund	Stormwater Fund	CIP Fund	Debt Service Fund	Special Revenue Funds
Legislative	✓				
Executive	✓				
Economic Development	✓				
Human Resources	✓				
Public Information	✓				
Finance/Business License	✓				
Information Technology	✓				
Municipal Court	✓				
Municipal Judges	✓				
Growth Management Administration	✓				
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 15, 2014	Budget calendar and budget instructions distributed to departments for FY 2015 Budget Plan which includes fiscal years 2015-2019
February 14, 2014	Budget proposals completed in the MUNIS Financial Software budget module and released by Departments to applicable Unit Heads for review
February 21, 2014	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 25-27, 2014	Strategic Planning Sessions
March 4, 2014	Revisions to performance initiatives resulting from Strategic Planning Sessions due to Finance
March 14, 2014	Preliminary consolidated budget submitted to Town Manager for review and to compare proposed expenditures with projected revenues
March 19, 2014	Town Manager reviews the proposed budgets with Unit Heads and makes recommendations to ensure proper programming and balanced budget
March 26, 2014	Capital Improvements Program submitted to Planning Commission
April 1, 2014	Chamber's proposed budget due to Town for committee review
April 4, 2014	Final recommended budget revisions and finalized CIP data sheets due to Finance for consolidation
May 6, 2014	Accommodations Tax Advisory Committee (ATAC) review of Chamber's Budget for recommendations to Council
May 13, 2014	Town Manager delivers the proposed budget to Town Council for First reading of ordinance (additional workshops scheduled as needed)
May 14-June 9	Additional Budget Workshops scheduled as needed
June 10, 2014	Public Hearing; second and final reading of Budget Ordinance
July 1, 2014	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 2029	GOALS
<p>Bluffton 2029 is a Beautiful Southern Town that is the heart of the Lowcountry. Bluffton is the Regional Center of the Lowcountry.</p> <p>*****</p> <p>The Bluffton Community has an authentic historic district, celebrates the May River, and respects the Bluffton character.</p> <p>*****</p> <p>Bluffton is a community of livable neighborhoods and has unique community destinations.</p> <p>*****</p> <p>Bluffton residents enjoy an active lifestyle and opportunities to have fun.</p>	<p>Celebrate the May River</p> <p>Regional Economic Center with Diverse Economy</p> <p>Livable, Sustainable Bluffton Community</p> <p>Town Government: Excellent Services, Financially Responsible</p> <p>Upgraded Town Infrastructure and Facilities</p>
POLICY AGENDA 2014-2015	MANAGEMENT AGENDA 2014-2015
Top Priority	Top Priority
<p>Oyster Factory Park: Parking Lots</p> <p>Sewer Hook Up Ordinance in Critical Areas (with Beaufort Jasper Water Authority)</p> <p>Noise Ordinance</p> <p>Septic System Maintenance Ordinance and Assistance Program</p> <p>Parking Plan for Old Town</p> <p>Community Safety Cameras</p>	<p>Stoney Creek Wetlands Restoration</p> <p>BIS Sewer Phase IV/ Next Steps</p> <p>Employee Compensation Study and Policy</p> <p>Stormwater Ordinance Revision</p>
High Priority	High Priority
<p>Jason Street Utility and Sewer Improvements</p> <p>Alcohol Beverage Ordinance</p> <p>Beautification Action Plan</p> <p>Police Staffing: Direction</p> <p>“No Wake Zone” at Public Landing</p> <p>Garvin House</p>	<p>Chamber/Town of Bluffton Marketing Program: Implementation</p> <p>Old Town Undergrounding Utilities</p> <p>Comprehensive Community Policing Action Plan</p> <p>Buckwalter Place Commerce Park---A Multi-County Industrial/Business Park (MCIP) Action Plan</p> <p>Citizen Academy: Development</p>



Town Manager's Budget Message
June 10, 2014

"Time is like a river. You cannot touch the water twice because the flow that has passed will never pass again". Unknown

Honorable Mayor and Council Members:

Our beloved Town was officially chartered in the year 1852 as a one square mile South Carolina Township, and its geographic boundaries generally coincide with what we now refer to as Old Town. It was a special place then and remains so today. Town Council recognized it as such in 2004 when the citizens and governing body worked to establish an Old Town Master Plan which we follow today.

The Town has grown from its beginnings to what I have often referred to as a "smallly big" Town of fifty-four square miles. This phrase was coined by an eight year old who was describing the size of a house. I often use this dichotomy of big and small to currently describe Bluffton. Our Town contains a close-knit congenial population who enjoys a small town, eclectic way of life which we all cherish and always seek to protect and preserve. Big in the sense that we are geographically large and have a growing permanent population and visitors alike who tend to expect more services. We welcome all to our Bluffton Home with open and accepting arms.

The transition from one square mile to fifty-four square miles was only a moment in time compared to the overall rich history of our Town. Essentially, the Town government that serves the additional fifty-three square miles has only existed for ten years since the last annexation. As such, we often find ourselves without set policies to deal with everyday governmental operations. We continue to refine Best Management Practices and adopt policies to meet the needs of the Town. Your adaptive governance philosophy and leadership gave me the opportunity to further develop a very competent staff that professionally and efficiently responds to your directives and policies as well as creating an operational framework to meet the growing needs of our citizenry.

The quandary we face in this "smallly big" Town is not only how we will protect our wonderful southern town located in the heart of the Lowcountry, but also how we will meet and pay for the service needs, wants, and desires of a growing populace.

The Fiscal Year 2015 proposed Operating and Capital budgets presented to you this evening faced many challenges; the foremost being how could I deliver the required balanced budget without raising property taxes after the recent reassessment? The mandated reassessment saw our overall assessed property values immediately fall from approximately \$146,643,000 to

\$128,163,000. Additionally, how could I address the growing operational needs of the Town and translate previously identified community projects in the Town's Strategic Plan into some phase of the Five-Year Capital Improvements Program? I am more than a little proud of how you, our elected officials, and Town staff respond to these challenges. It is a team response working together for the betterment of the community.

Some of our citizens might be frustrated by the long drawn out process involved in dealing with issues, but this is your collegial commitment to the community to make certain all stakeholders are heard. As the Town Manager, however, I am indeed fortunate to have elected officials who have always been willing to take the time to investigate and review the tough problems confronting our Town. Serious issues such as budgeting, planning, resource allocation, downtown parking, noise, affordable housing, and the May River demand such attention. As someone once said, there are no problems just opportunities waiting to be resolved. I am pleased to report that you have the confidence to see these identified problems as opportunities for resolution. I am further blessed with very talented Department Directors and a group of employees who fully understand and value public service. The Mayor and Council and Staff always have had the philosophy of an "us" rather than "them". Most importantly, we all "get Bluffton" and are fiercely loyal to protecting the Bluffton way of life within the Bluffton State of Mind. I can always rely on you to see situations as a glass half full rather than half empty. As such, you will find the proposed Fiscal Year 2015 Operational and Capital Budgets are infused with funding recommendations to meet the basic needs of the Community and to frame a path to the future.

Like many other municipalities, our Town finds that it is always necessary to deal with needs rather than wants. We have not had the opportunity or luxury to begin with the wants of the community, but we have to first contend with finding the resources to deal with needs. Our budget process is framed to quickly separate wants from needs. Let me give some examples of operational needs facing us next year.

- The number of single family residential building permits has gone from 810 in FY2012 to 1,005 in FY 2013. The estimate for FY 2014 is at 1,250 representing a 54% increase over the last couple of years. This is a good sign for our local economy and those who want to move here; however, it creates a service demand for more Building Inspectors around a Bluffton standard of service level that has always attempted to provide a 24-hour turn-around for inspections.
- Maintenance of the Pay and Classification Plan for current employees and future employees is a basic need. Forty-four percent (\$8,654,965) of the All Funds Consolidated Budget of \$19,748,210 provides pay and benefits for employees. Our employees are a valued community asset that is often overlooked as a funding need.
- Police services and calls have grown every year and are expected to reach more than 30,000 again this year. For a 24-hour public safety operation to add one Police Officer per

shift, it takes four additional officers to cover shifts, court appearances, vacations, training, sickness and emergencies.

- When you add employees you have to have equipment and training. For example, to fully equip and train a Police Officer with uniforms, weapons, protective gear and a vehicle in today's dollars, costs approximately \$100,000.
- Federal/State pass-through mandates have to be met. One new example is having to prepare for the implementation of the Mandated Municipal Separate Storm Sewer Permit System known and referenced by staff as the MS-4 Program that will require among other things a labor-intensive inspections and data-driven location program for all storm water inlets, pipes and devices.
- Benefit costs have increased again this year affecting both the Town and the employees. Effective July 1, 2014, the Town's contributions to the South Carolina Retirement System is increasing from 10.6% to 10.9%, and the employee contribution is increasing from 7.5% to 8%. The Town's contributions to the Police Officers Retirement System (PORS), is increasing from 12.84% to 13.41% with the employee contributions increasing from 7.84% to 8.41%. The State Health Plan is currently projected to increase employer contributions by 4.50% in January of 2015.
- The County is upgrading its outdated Computer Aided Dispatch System that will cost \$50,000 a year over the next five years.

The above examples are just a few high impact requirements that needed to be addressed in the coming year's Budget. Let me now turn my attention to the Capital Budget and the Five-Year Capital Improvements Program.

I am extremely pleased to say that I have not used any transfers from the General Fund to support Capital Projects. Those of you who were elected officials in September of 2009 should remember that upon assuming the position of Town Manager, I reviewed the finances and my professional opinion was that I could hold the millage rate for at least two years. However, with strict financial oversight and teamwork, we were able to do this for an additional year. We now are at the point where I will not be able to make this claim in the future for the following reasons:

- Full payments of both principal and interest on the bonds for the Police Department Building are now being made.
- Federal and State grant funding have diminished and in some cases is no longer available, and if grant monies are available, they usually require a dollar for dollar match.
- Additional worthwhile community projects continue to be identified as needs in the Strategic Plan and the Capital Plan, such as the need to modify the Calhoun Dock to allow for better embarkation and disembarkation for boaters.
- The top priority of the May River remains by far the most expensive of projects with an estimated price tag of well over \$40 million dollars.

With such operational and capital needs facing our community, the question becomes how could I address these needs in a budget year where revenue opportunities are severely constrained and expenses for almost everything are on the rise?

The answer is that you start with the basics just as you do with your own home budget. What is your annual income and how do you plan to pay for living expenses for the next year and for the future years? Just as we all have certain primary and future needs to consider with our personal lives, so does the Town. In the Town's case, you start with a review of services. This proposed budget answers service questions in different ways. It is an operational plan for the upcoming year. It is a management tool for utilizing Town resources to accomplish stated goals and objectives. It provides citizens with an understandable financial plan and establishes priorities among competing services and programs. Perhaps most importantly, it provides a mechanism for you to determine the level of funding necessary to finance Town operations and goals. In reviewing the proposed budget, you as the governing body should ask the following questions:

- Does it meet the needs of the community insofar as the community can afford them for the coming year?
- Is there a proper balance among services?
- Does it take into consideration the needs of the residents as it strives to provide services to meet those needs?
- Does it foresee future needs and make provisions to adequately address them?
- Does it respond to the priorities that have been established for the community by you, the governing body?

Answering these philosophical, political and operational questions often involves difficult decisions. No one option provides the complete answer, but several together as a part of an overall program constitutes an appropriate strategy and enables us to answer these questions in a positive and affirmative manner.

Your positive answers to the community have been provided by the adoption of a Strategic Plan that outlines your goals for the community in a very straightforward manner. The Strategic Plan plays a significant role in this budget proposal. The Executive Summary for the Strategic Plan is located in the Supplemental Section beginning on page 161. Projects and goals are interwoven throughout the Operational Budget and the accompanying Capital Fiscal Year 2015 Budget including the Five Year Capital Improvements Program.

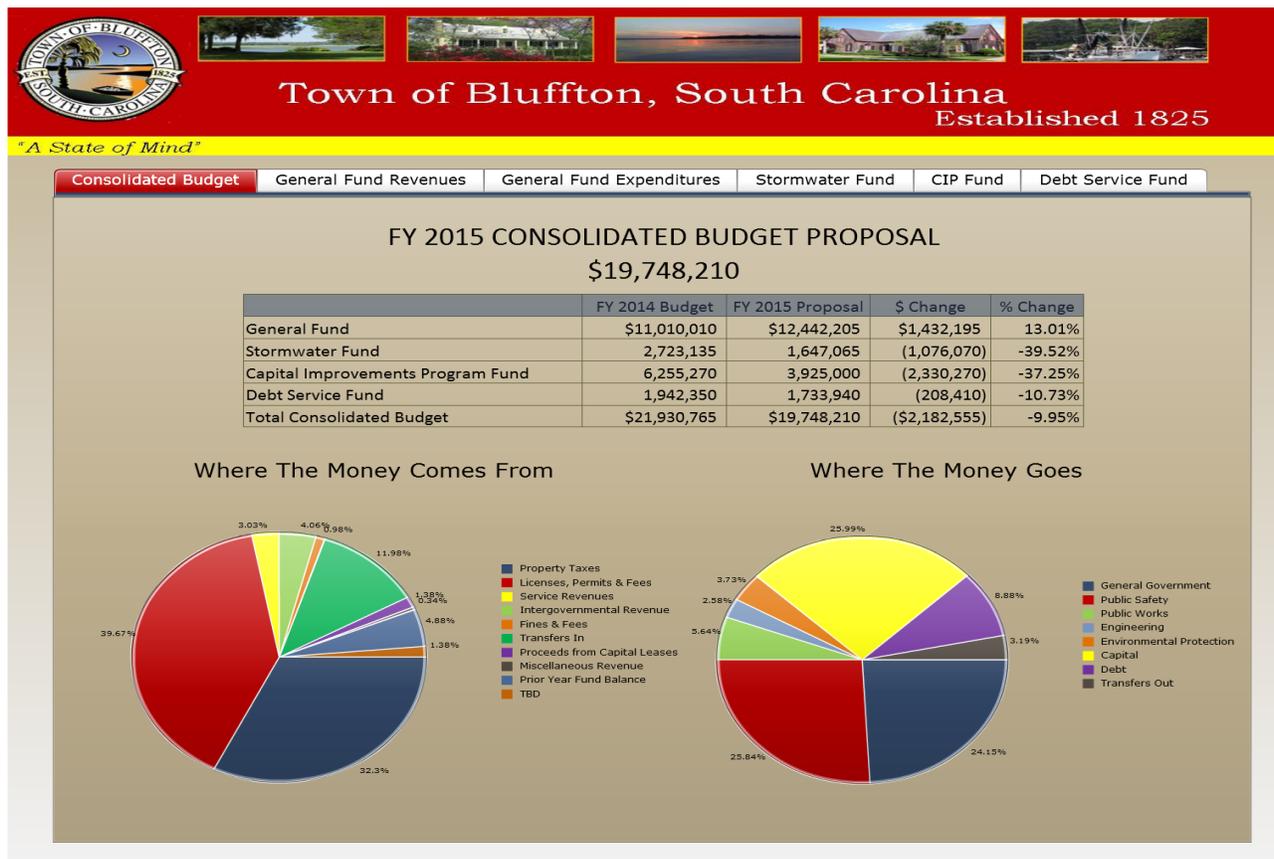
The adopted Comprehensive Plan and the Old Town Master Plan also play an important part of the budget proposal as well. Obviously, not everything can be accomplished overnight; but over the past four and a half years, you have undertaken a series of policy actions and authorized a series of projects to fulfill the goals you and previous Council members have set for the Community.

Consolidated Budget Summary

	FY 2014 Amended Budget	FY 2015 Proposed Budget	\$ Change	% Change
General Fund	\$ 11,010,010	\$ 12,442,205	\$ 1,432,195	13.01%
Stormwater Fund	2,723,135	1,647,065	(1,076,070)	-39.52%
Capital Improvements Program Fund	6,255,270	3,925,000	(2,330,270)	-37.25%
Debt Service Fund	1,942,350	1,733,940	(208,410)	-10.73%
Total Consolidated Budget	<u>\$ 21,930,765</u>	<u>\$ 19,748,210</u>	<u>\$ (2,182,555)</u>	<u>-9.95%</u>

The total consolidated budget for Fiscal Year 2015 is \$19,748,210. This represents a decrease of \$2,182,555 or 9.95% from Fiscal Year 2014 with Capital Projects representing a majority of the decrease. The Stormwater Fund and the Capital Improvements Program Fund contain multi-year projects. Those projects still in progress in 2014 will carry forward to Fiscal Year 2015 through a proposed budget amendment after the first quarter of the new fiscal year.

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



<http://www.townofbluffton.sc.gov/government/departments/financeadministration/Pages/financialreports.aspx>

Budget Highlights for Fiscal Year 2015

- Millage rate remains the same at 40 mills for the General Fund and 4.35 mills for General Obligation Bond Debt Service.
- Funds Capital Projects without the use of any transfers from the General Fund.
- Provides for May River projects and other Stormwater activities.
- Funds neighborhood assistance and a home repair program.
- Provides for continued improvements in the Buck Island/Simmons ville area.
- Increased the funding for employer contributions for health insurance and retirement plans for employees.
- Calls for 10 additional full-time positions and two part-time positions to be hired at various points throughout the fiscal year. These are spread throughout the organization and include five Police Officers, one CALEA Administrator, two Public Works employees, one Combination Building Inspector, one Director of Economic Development, one part-time Volunteer Coordinator and one part-time Victim's Advocate position which is already filled.
- Utilizes Drug Forfeiture reserves for certain Police Department activities.
- Funds new Economic Development operations including the Don Ryan Center for Innovation and the Bluffton Public Development Corporation.
- Recommends a 3% merit pay increase opportunity for all employees effective the first full pay period in December.
- Continues to provide trash and recycling service to residential properties at no additional cost to the property owners.
- Provides funding for the Town's Beautification Committee.
- Recommends the implementation a new Step Pay Plan System for all Classified Employees in the fall.
- Suggests the adoption and implementation of a Best Management Practice for keeping the Pay and Classification Plan current through an annual review of the cost of living.

Challenges

In the Fiscal Year 2014 Budget Message, I outlined several constant and seemingly unchangeable challenges which will continue to be a concern to the Town now and well into the future. These were and are:

Acquisition of Land for May River Appreciation

The May River is and always should remain one of the highest priority items for the community. As the health of the River goes, so goes the charm and economic health of Bluffton. One of the difficulties of making the case for large expenditures on the May River is the fact that many taxpayers have the attitude that if I do not live on the May, then I should not be responsible for the cleanup. One reason for this is the fact that there are not many places for people to see, touch and enjoy this community defining asset. Currently the Oyster Factory Park, Church of the Cross, the dock at the end of Calhoun Street, the Pritchard Street Pocket Park and Wilson

Village in Palmetto Bluff are the only places where the River can easily be experienced. I believe it is vitally important to acquire additional land within the Town where the May can be enjoyed by all.

May River Action Plan

In the Fiscal Year 2015 Proposed Budget, I am proposing to continue implementation of the May River Action Plan with the Town expending \$1.647 million in stormwater initiatives with the bulk of this being attributable to the May River. The plan consists of a series of actions and initiatives that, over time, will lead to significant improvements to and prevention of future degradation of water quality in the May River. To fully implement this plan, it has been projected that we may need to spend some \$40 million over the next 25 years. Obviously, these efforts will be monitored and reviewed regularly for effectiveness, but fulfilling this most important element of the Strategic Plan remains a daunting task and a huge commitment of taxpayer dollars from all sources.

Funding Economic Development Activities

The growth framework map designates where growth is intended. Economic development of the Buckwalter Tech Park is where additional dollars will need to be spent for infrastructure to duplicate and enhance projects like CareCore and the Don Ryan Center. The Town must be ready, willing and able to make the investments needed to attract primary job producing companies that will enhance and stabilize our economy. These successful public to private partnerships will need to be expanded in the future. I also believe it is imperative we strengthen our relationships with education providers at all levels both private and public. The fact we have a successful relationship with a major research university like Clemson begs for more creative educational relationships. As many of you have heard me say repeatedly, the Clemson connection is not only for our region, state and country, it is one that reaches out to the world.

Control of Our Service Destiny

Our citizens always need to be mindful of the governmental and private entity environment in which we attempt to carry out the Town's service missions. Once again, let me list a few examples:

- Almost all roads are controlled by the state, county and private entities or unknown owners.
- Certain roads and areas have the added burden of having stormwater easements that are controlled by the County, State, Home Owner Associations, or on heirs' property.
- Police services must always be aware of jurisdictional boundaries of the State and unincorporated areas of the County.
- Emergency services such as Fire and Emergency Medical Services are provided by non-Town controlled agencies.
- The May River and other watershed areas are properties under the jurisdiction of the Federal, State, County, and other private entities.

- Recreational programs are run by the County on lands owned by the Town.
- Electric, gas, telephone and water and sewer are other major service operations of which the Town has little influence or no control over.
- Development agreements cover almost 95% of the Town's corporate limits and cannot be easily changed or amended.

Home Rule in South Carolina

Unfortunately, when someone says South Carolina is a home rule state, it is somewhat stretching the definition of Home Rule. While it provides the structure, framework, and municipal uniformity of law, we are more often than not, not allowed to control our own destiny. For instance, we are by state mandates relegated to having to rely on property taxes and business license fees for revenue. A transfer tax and a sales tax option might serve us better; but as creatures of the state government, we are not allowed to entertain these options.

In seeking ways to fund local government needs, last year most of the Mayors in the County approached the County about holding a referendum allowing a Local Option Sales Tax for the municipalities and the County. The main purpose of adding an additional penny to the sales tax is to give tax relief to all of the property owners. If approved, a portion of the revenue generated would have gone back to the local governments.

Recently, the County Council turned down the request and decided not to place this proposition on the fall ballot for the voters to decide. In any case, this is yet again another example of not having the ability to control our own destiny. It makes it very difficult for you to govern without having the full authority to do so. The lack of true home rule remains problematic for all units of local government in South Carolina.

Development Agreements Affect the Town

Over 95% of our Incorporated 54 square mile boundary is controlled and impacted by various Development Agreements. These are considered legal contracts which cover public and private obligations, development standards and land use designations which are set in concrete until the agreements expire or are opened by those entities that control the agreements. As a consequence, the seven original Agreements and the Amendments thereto can have both a positive and negative effect on Town planning and operations.

These agreements are a positive as it gives the Town a vision for the future and a vehicle in which to implement the vision. They have negative connotations in the sense the visions cannot be easily changed unilaterally by the Town. I do not believe many of our citizens understand the effects these agreements have on Bluffton. It is therefore imperative that the Development Agreement obligations and limitations are fully disclosed when discussing various aspects of planning development regulations and service delivery options.

The above jurisdictional constraints will always serve as a **reality check** on what the Town may need or want to do and will continue to affect the Town's ability to control its own destiny.

Conclusion

The proposed Operating and Capital Budgets improves services at various levels. It maintains financial stability and provides a framework for future endeavors called for in the Strategic Plan. Adding and funding any additional programs with this budget without additional revenue sources is difficult. However, this should not prevent you from examining “private to public” or “public to public” opportunities with vetted partners who are willing to contribute funds to a worthy project. The examples of a successful CareCore National and the Don Ryan Center for Innovation should give you comfort in entertaining such ventures.

As elected officials, you cannot resolve all the problems with your actions nor will you ever please everyone, nor can you be all things to all people. You must always be mindful from where we have come and where you want to take the community as well as how we are going to get there. Of course, this is easily stated. Having the political will to choose the resources and the proper approach to meet the future needs of the community while preserving our way of life within the Bluffton State of Mind has never been easy nor should it be.

Finally, notwithstanding any of the constraints described above, I am proud of our accomplishments, proud of our volunteers, proud of our citizens, proud of our employees and proud of you. I know by working together we will not fail to rise to the challenges which face the Town today and tomorrow.

Let me thank Finance Director Freeman and her excellent team for their invaluable contributions to the proposed budget. Also, I want to express my appreciation to the Department Heads and their employees for understanding the hierarchy of critical needs facing our beloved community. Finally, let me thank you for always looking at the many challenges facing our beloved “smallly big” Town as opportunities to be resolved and not merely problems that stand in the way of success.

The staff and I look forward to working with you in adopting the Fiscal Year 2015 Budget. We stand ready to assist you in this most important endeavor.

Sincerely,



Anthony W. Barrett
Town Manager
June 10, 2014



Town of Bluffton, South Carolina
Consolidated Municipal Budget
Fiscal Year
July 1, 2014 through June 30, 2015

Elected Officials

Mayor: The Honorable Lisa Sulka

Council Members:

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

Appointed Officials

Anthony W. Barrett – Town Manager

Terry A. Finger – Town Attorney

Senior Management

Marc Orlando
James Ayers

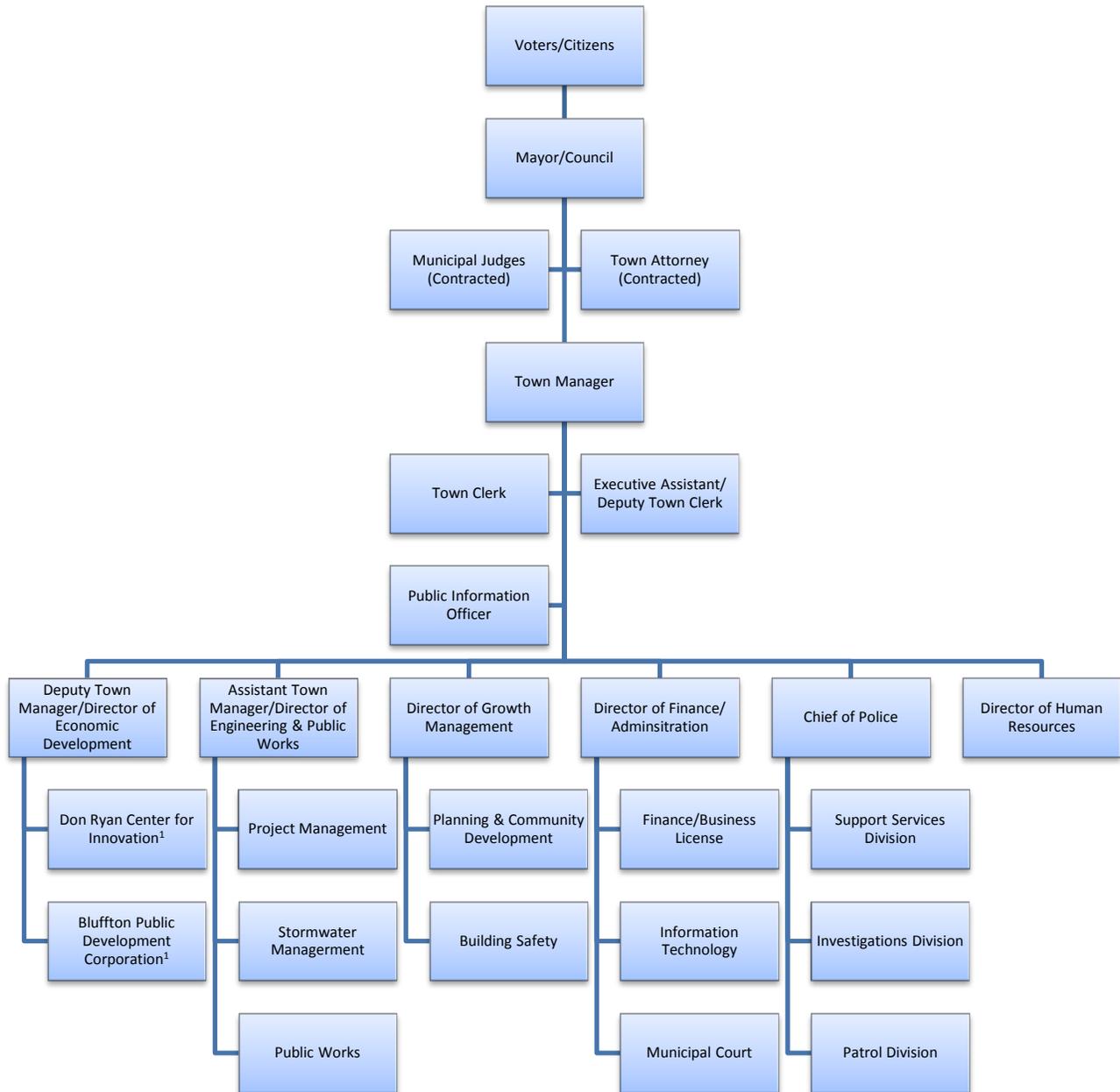
Deputy Town Manager/Director of Economic Development
Assistant Town Manager/Director of Engineering and
Public Works

Frank Hodge
Shirley Freeman
Katherine Robinson
David Nelems
Joey Reynolds
Sandra Lunceford
Debbie Szpanka

Director of Growth Management
Director of Finance/Administration
Director of Human Resources
Executive Director of Don Ryan Center for Innovation
Chief of Police
Town Clerk
Public Information Officer

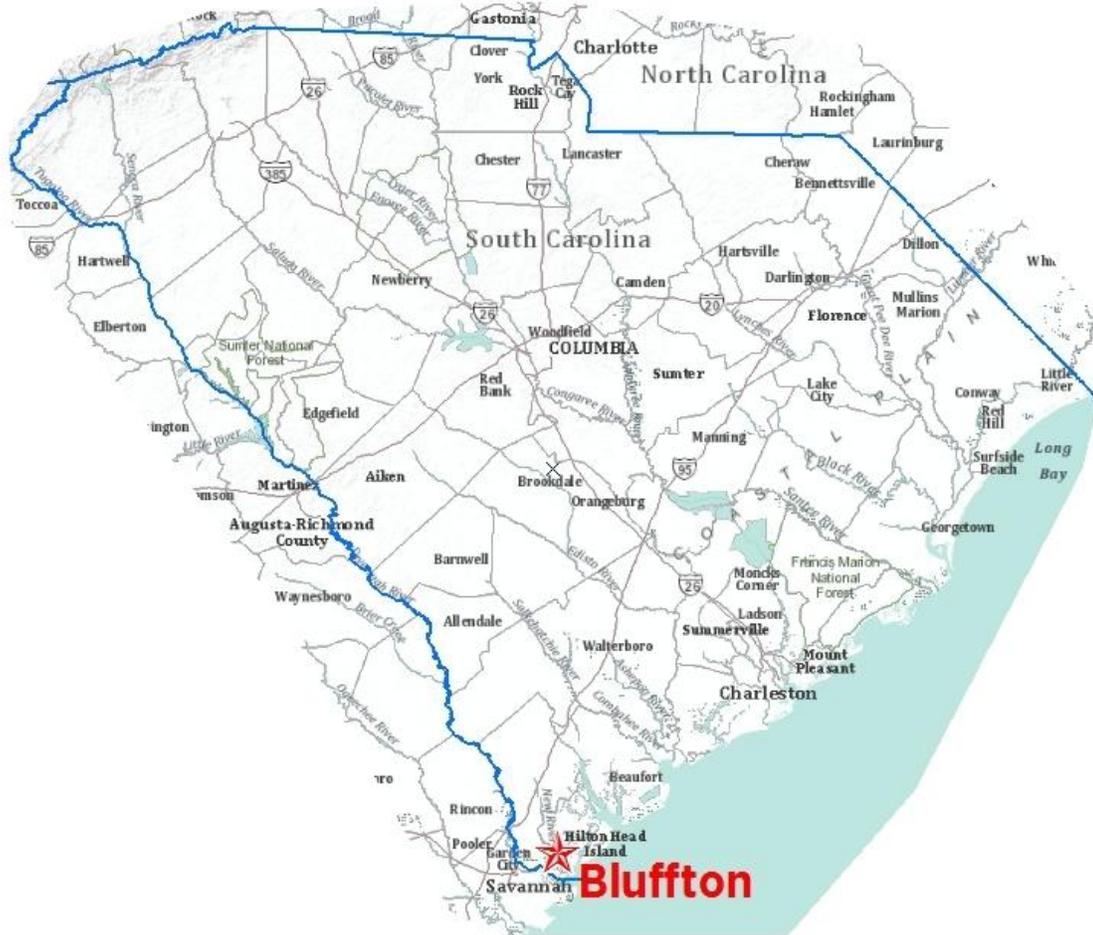
Town of Bluffton

Organizational Chart



¹Discretely Presented Component Units

Where is Bluffton?



Town of Bluffton at a Glance

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

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

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

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

Palmetto Bluff Awards and Recognition:

*AAA Five-Diamond
Most Luxurious Accommodations North America*

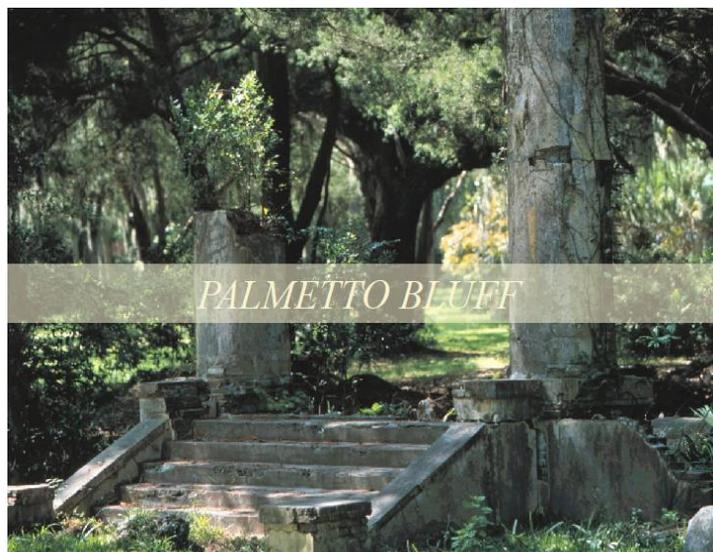
*U.S. News & World Report
Rated No. 1 Hotel in South Carolina and No. 3
Top 10 Hotels in the U.S. – 2013*

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

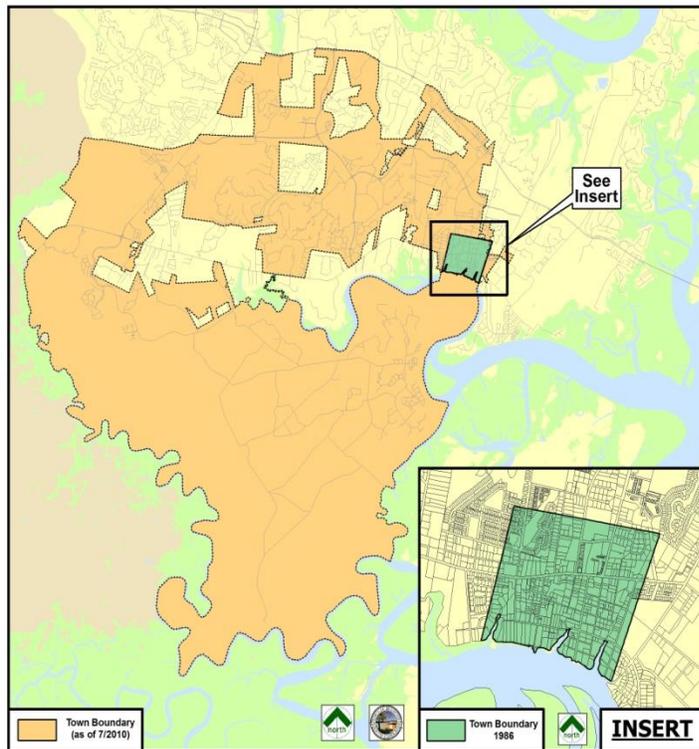
*Conde Nast Travelers Readers' Choice Awards
Voted #1 Best Resort in the Southern US – 2012*

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

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



Town of Bluffton at a Glance



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

Government Profile

The Town operates under the council-manager form of government. Policy-making and legislative authority are vested in a governing council (Council) consisting of a mayor and four (4) other members. Members of Council are elected for a term of four (4) years. Council is primarily responsible for setting policies, passing ordinances, adopted the budget, appointing committees, and hiring both the Town's manager 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 2015 is increased 32.5% from prior year.

Town of Bluffton at a Glance

Local Economy

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

In June of 2006, the Town entered into a building construction and operating agreement with 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.

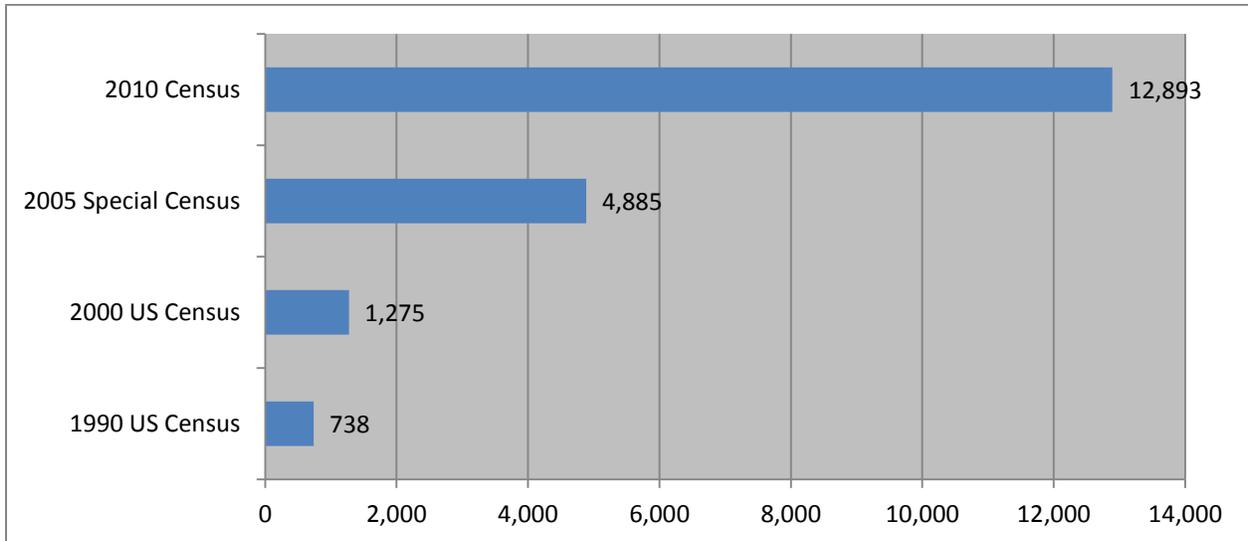
In January of 2012, Station 300, a family entertainment complex including 24-lanes of bowling opened in Buckwalter Place. The complex uses state-of-the-art digital technology in every area of operation, including software developed by 2G to enable innovative marketing and operation of the entertainment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

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	na	na	\$35,453	\$44,453

na = not available

Source: U.S. Bureau of Economic Analysis

Major Employers (as of June 30, 2014)

Company	Product or Service	Employees
Beaufort County School District – Bluffton only	Education	558
CareCore National, LLC	Healthcare	491
Inn at Palmetto Bluff & Palmetto Bluff Clubs	Hotel/Tourism	361
Publix	Retail	225
Resort Services, Inc.	Linen Supply	185
Hargray	Communications	189
Bluffton Township Fire Department	Public Service	127
Kroger	Retail	120
Town of Bluffton	Government	110
Outback Steakhouse	Restaurant	75
Jim 'N Nick's Restaurant	Restaurant	75

Sources: Hilton Head Island-Bluffton Chamber of Commerce and Bluffton Finance Department

Town of Bluffton at a Glance

Economics Profile

Top Five Tax Payers

	Fiscal Year 2014 Tax Year 2013 <u>Assessed Value</u>	Percent of Total <u>Assessed Value</u>
South Carolina Electric & Gas	\$4,212,780	3.3%
Palmetto Electric Cooperative	\$1,767,840	1.4%
East Cost Newspaper	\$2,148,650	1.7%
Garrison Bluffton LLC	\$1,356,870	1.1%
May River LLC	\$1,069,900	0.8%

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

Property Tax Rates

Direct and Overlapping

Fiscal Year	Tax Year	Town of Bluffton	<i>Overlapping Rates</i>		
			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

Assessed Values

Fiscal Year	Tax Year	Real & Personal Property		Motor Vehicles		Total Taxable	
		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2005	2004	18,762,877	361,354,504	1,163,862	15,518,160	19,926,739	376,872,664
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	118,604,598	2,731,581,320	9,558,930	159,315,500	128,163,528	2,890,896,820
2015	2014	118,604,598	2,731,581,320	9,558,930	159,315,500	128,163,528	2,890,896,820

Note: FY 2014 and FY 2015 Estimated

Town of Bluffton at a Glance

Economics Profile

Legal Debt Margin Calculation

Estimated Assessed Value – FY 2015	\$ 128,163,528
Debt Limit (8% of assessed value)	10,253,082
Debt applicable to limit	<u>(6,300,000)</u>
Legal Debt Margin (without a referendum)	<u>\$ 3,953,082</u>
Total net debt applicable to the limit as a percentage of debt limit	61.4%

Legal Debt Margin Information

Last Five Years

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Debt limit	\$10,961,884	\$10,917,341	\$10,956,084	\$11,731,464	\$10,253,082
Total net debt applicable to limit	\$20,000	\$6,500,000	\$6,500,000	\$6,500,000	\$6,300,000
Legal debt margin	\$10,941,884	\$4,417,341	\$4,456,084	\$5,231,464	\$3,953,082
Total net debt applicable to limit as a percentage of debt limit	0.18%	59.54%	59.33%	55.41%	61.40%

Financial Policies

Budget Policy

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

A. Annual Balanced Budget

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

B. Amendments

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

Financial Policies

Budget Policy

C. Revenues

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

D. Expenditures

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

E. Capital Improvements Program

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

Financial Policies

Budget Policy

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

Fund Balance Policy

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

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

Financial Policies

Fund Balance Policy

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

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

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

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

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

General Fund Unassigned Fund Balance

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

Financial Policies

Fund Balance Policy

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

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

Local Accommodations Tax Fund Balance

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

Debt Management Policy

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

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

Financial Policies

Debt Management Policy

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

Financial Policies

Debt Management Policy

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

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

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

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

Financial Policies

Debt Management Policy

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

Accounting Policy

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

Financial Policies

Accounting Policy

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

Investment Policy

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

Financial Policies

Investment Policy

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

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

Financial Policies

Investment Policy

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

Disaster Planning Policies

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

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

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

Financial Policies

Disaster Planning Policies

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

Consolidated Budget

Budget Summary by Fund

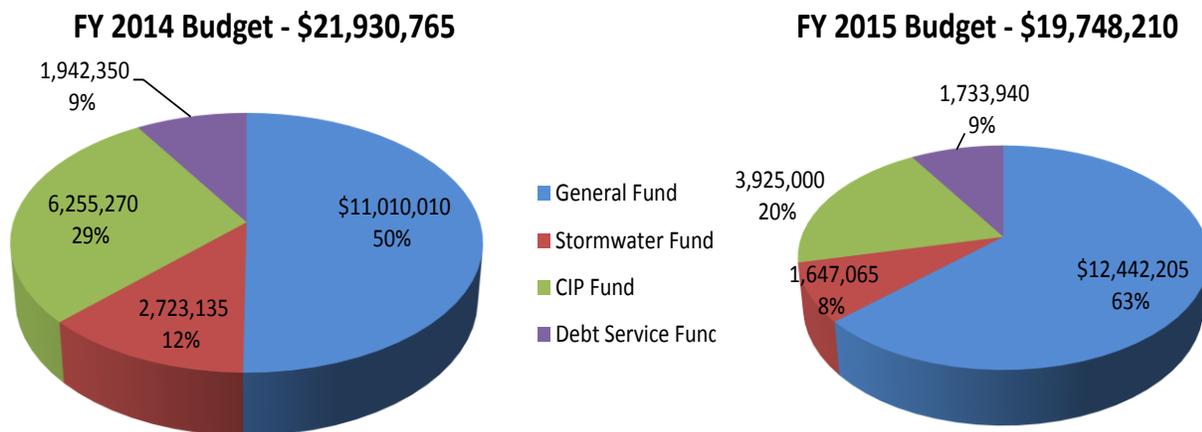
Governmental funds are used to account for all or most of a government’s general activities. The Town of Bluffton adopts a budget for four major funds: General Fund, Stormwater Fund, Capital Improvements Program (CIP) Fund, and the Debt Service Fund.

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

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

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

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 2014 Amended Budget	FY 2015 Adopted Budget	\$ Change	% Change
General Fund	\$ 11,010,010	\$ 12,442,205	\$ 1,432,195	13.01%
Stormwater Fund	2,723,135	1,647,065	\$ (1,076,070)	-39.52%
CIP Fund	6,255,270	3,925,000	\$ (2,330,270)	-37.25%
Debt Service Fund	1,942,350	1,733,940	\$ (208,410)	-10.73%
Total Consolidated Budget	\$ 21,930,765	\$ 19,748,210	\$ (2,182,555)	-9.95%

Consolidated Budget

Budget Summary by Fund

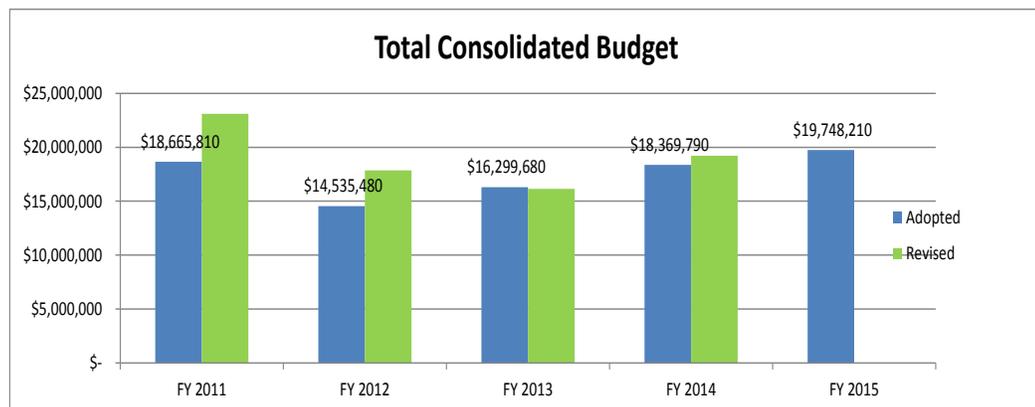
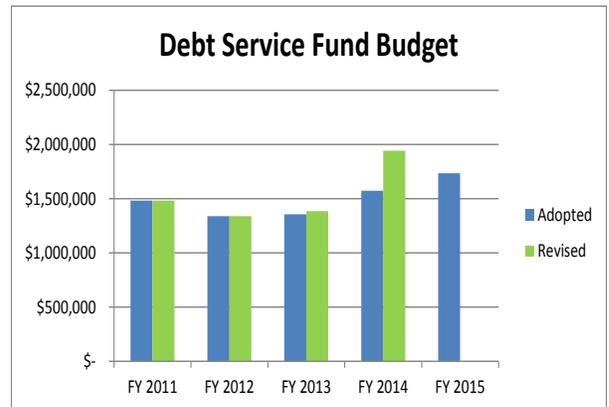
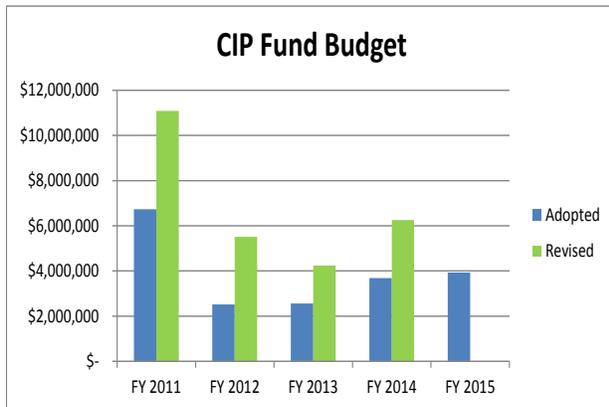
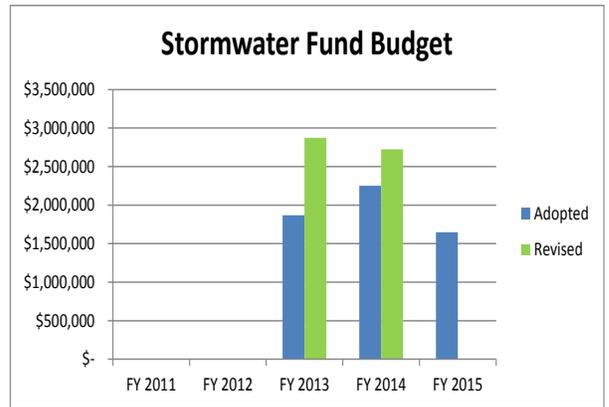
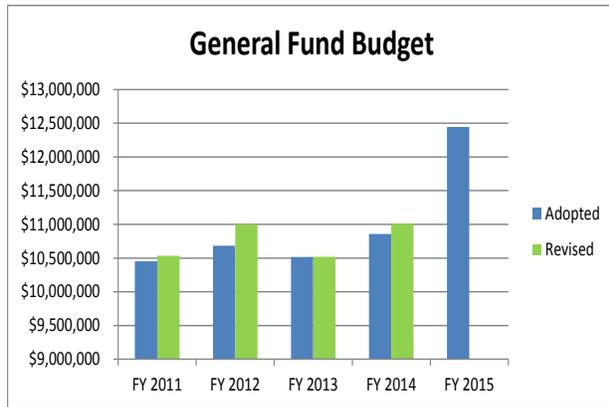
Last Five Years

	General Fund	
	Adopted	Revised
FY 2011	\$ 10,451,270	\$ 10,534,970
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	

	Stormwater Fund	
	Adopted	Revised
FY 2011	\$ -	\$ -
FY 2012	\$ -	\$ -
FY 2013	\$ 1,868,830	\$ 2,874,305
FY 2014	\$ 2,251,550	\$ 2,723,135
FY 2015	\$ 1,647,065	

	CIP Fund	
	Adopted	Revised
FY 2011	\$ 6,731,940	\$ 11,086,890
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	

	Debt Service Fund	
	Adopted	Revised
FY 2011	\$ 1,482,600	\$ 1,482,600
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	

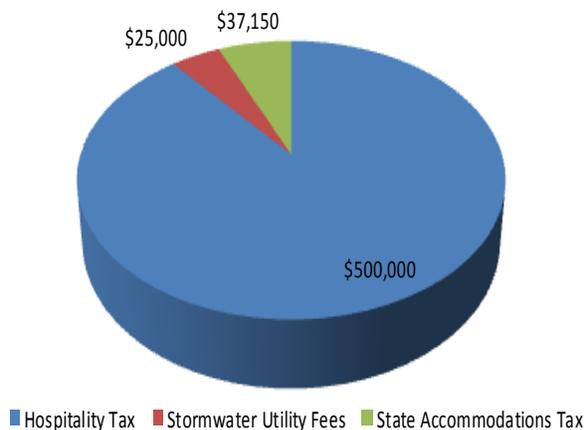


Consolidated Budget

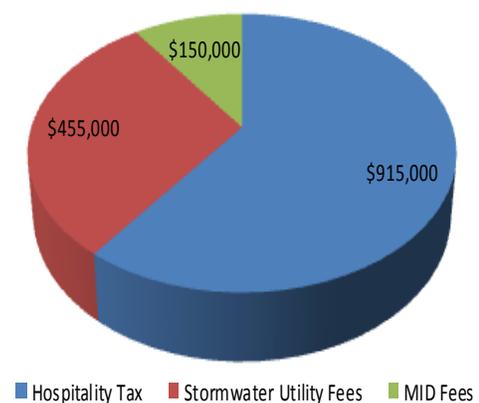
Sources and Uses by Fund

	General Fund	Stormwater Fund	CIP Fund	Debt Service Fund	Consolidated Total
Revenues and Other Sources					
Property Taxes	\$ 4,136,700	\$ -	\$ -	\$ 1,478,735	\$ 5,615,435
Licenses & Permits	5,476,490	1,090,800	180,000	150,000	6,897,290
Intergovernmental Revenue	500,510	-	100,000	105,030	705,540
Service Revenues	527,000	-	-	-	527,000
Fines & Fees	170,000	-	-	-	170,000
Miscellaneous Revenue	57,900	500	-	175	58,575
Transfers In	562,150	-	1,520,000	-	2,082,150
Proceeds	718,500	-	-	-	718,500
Other Financing Sources TBD	-	-	2,125,000	-	2,125,000
Budgeted Use of Prior Year Fund Balance	292,955	555,765	-	-	848,720
Total Revenues and Sources	\$12,442,205	\$1,647,065	\$3,925,000	\$1,733,940	\$19,748,210
Expenditures and Other Uses					
Operations	\$11,494,090	\$ 737,065	\$ -	\$ -	\$12,231,155
Debt	170,615	-	-	1,536,550	1,707,165
Capital	777,500	430,000	3,925,000	-	5,132,500
Transfers Out	-	480,000	-	150,000	630,000
Fund Balance Reserve	-	-	-	47,390	47,390
Total Expenditures and Uses	\$12,442,205	\$1,647,065	\$3,925,000	\$1,733,940	\$19,748,210

General Fund Transfers In



CIP Fund Transfers In



Consolidated Budget

Budget Summary Compared to Prior Year

	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Revenues and Other Sources				
Property Taxes	\$ 5,562,215	\$ 5,615,435	\$ 53,220	0.96%
Licenses & Permits	5,636,570	6,897,290	1,260,720	22.37%
Intergovernmental Revenue	2,160,230	705,540	(1,454,690)	-67.34%
Service Revenues	415,600	527,000	111,400	26.80%
Fines & Fees	170,500	170,000	(500)	-0.29%
Miscellaneous Revenue	87,600	58,575	(29,025)	-33.13%
Transfers In	3,584,570	2,082,150	(1,502,420)	-41.91%
Proceeds	377,010	718,500	341,490	90.58%
Other Financing Sources (TBD)	1,630,000	2,125,000	495,000	N/A
Budgeted Use of Prior Year Fund Balance	2,306,470	848,720	(1,457,750)	-63.20%
Total Revenues	\$ 21,930,765	\$ 19,748,210	\$ (2,182,555)	-9.95%
Expenditures and Other Uses				
Operations	\$ 11,221,765	\$ 12,231,155	1,009,390	8.99%
Debt	1,629,225	1,707,165	77,940	4.78%
Capital	7,824,800	5,132,500	(2,692,300)	-34.41%
Transfers Out	1,216,200	630,000	(586,200)	-48.20%
Fund Balance Reserve	38,775	47,390	8,615	22.22%
Total Expenditures	\$ 21,930,765	\$ 19,748,210	\$ (2,182,555)	-9.95%

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

The increase in Licenses & Permits (22%) is due to an upward trend of the revenues beginning in FY 2013 and continuing to increase in FY 2014 as well. This is a good sign of economic recovery with the Development Fees under the Service Revenues increasing as well.

Intergovernmental Revenues are decreased significantly due to less federal and state funding projected for FY 2015. Subsequently, the Capital Projects are decreasing as well. However, funds remaining unspent at year-end will be carried forward to FY 2015 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 2014. 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 9% primarily due to additional personnel proposed in FY 2015 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 \$3,110,551 for FY 2015. The total estimated fund balance for the General Fund including restricted and committed amounts for the year beginning July 1, 2014 is \$7,847,708.

A summary of the estimated changes in Fund Balance for FY 2015 follows:

Fund	Estimated Changes In Fund Balance					
	Beginning Fund Balance Estimate	Revenues & Other Sources	Expenditures & Other Uses	Ending Balance	\$ Change	% Change
General Fund ¹	\$ 7,847,708	\$ 12,149,250	\$ 12,442,205	\$ 7,554,753	\$ (292,955)	-3.73%
Stormwater Fund ²	663,829	611,300	1,167,065	108,064	(555,765)	-83.72%
Capital Improvements Program Fund	1,609,511	3,976,500	3,925,000	1,661,011	51,500	3.20%
Debt Service Fund	968,813	1,583,945	1,536,550	1,016,208	47,395	4.89%
Total	\$ 11,089,861	\$ 18,320,995	\$ 19,070,820	\$ 10,340,036	\$ (749,825)	-6.76%

¹A budgeted use of fund balance in the amount of \$292,955 is adopted for FY 2015 in the General Fund. Of this, \$221,000 is appropriated from the Vehicle and Equipment Reserve and \$20,000 from the Drug Forfeitures Reserve for Vice and Drug Enforcement Program expenditures. The remaining \$51,955 is utilized to support General Contingency. 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.

²A budgeted use of fund balance in the amount of \$555,765 is adopted for FY 2015 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.

Consolidated Budget

Estimated Changes in Fund Balance

	General Fund				Stormwater Fund			
	Actual 2012	Actual 2013	Estimate 2014	Estimate 2015	Actual 2012	Actual 2013	Estimate 2014	Estimate 2015
Beginning Fund Balance, July 1st	\$ 4,748,971	\$ 5,211,591	\$ 6,970,408	\$ 7,847,708	\$ 1,093,261	\$ 1,387,640	\$ 1,563,439	\$ 663,829
Revenues								
Property Taxes	\$ 3,930,891	\$ 4,259,614	\$ 4,097,000	\$ 4,136,700	\$ -	\$ -	\$ -	\$ -
Licenses, Permits & Fees	4,267,828	5,288,829	5,584,220	5,476,490	1,039,436	1,078,087	1,080,000	1,090,800
Intergovernmental Revenue	694,151	598,740	630,500	500,510	-	265,914	431,990	-
Service Revenues	329,090	503,980	488,000	527,000	-	-	-	-
Fines & Fees	196,065	190,993	174,240	170,000	-	-	-	-
Miscellaneous Revenue	86,463	89,714	58,200	57,900	212	4,145	200	500
Total Revenues	\$ 9,504,488	\$ 10,931,870	\$ 11,032,160	\$ 10,868,600	\$ 1,039,648	\$ 1,348,146	\$ 1,512,190	\$ 1,091,300
Expenditures								
Operations	\$ 10,051,201	\$ 9,575,128	\$ 10,512,465	\$ 11,494,090	\$ -	\$ 629,280	\$ 658,210	\$ 737,065
Debt Service	40,769	43,949	95,650	170,615	-	-	-	-
Capital Outlay/Projects	361,393	248,154	401,895	777,500	-	358,690	951,005	430,000
Total Expenditures	\$ 10,453,363	\$ 9,867,231	\$ 11,010,010	\$ 12,442,205	\$ -	\$ 987,970	\$ 1,609,215	\$ 1,167,065
Other Financing Sources (Uses)								
Transfers In	\$ 1,243,495	\$ 562,118	\$ 564,150	\$ 562,150	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	(67,940)	-	-	(745,269)	(184,377)	(802,585)	(480,000)
TBD	-	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-	-
Proceeds from Capital Lease Purchases	168,000	200,000	291,000	718,500	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 1,411,495	\$ 694,178	\$ 855,150	\$ 1,280,650	\$ (745,269)	\$ (184,377)	\$ (802,585)	\$ (480,000)
Total Available Funding Sources	\$ 10,915,983	\$ 11,626,048	\$ 11,887,310	\$ 12,149,250	\$ 294,379	\$ 1,163,769	\$ 709,605	\$ 611,300
Total Appropriations	(10,453,363)	(9,867,231)	(11,010,010)	(12,442,205)	-	(987,970)	(1,609,215)	(1,167,065)
Total Other Sources of Cash	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	\$ 462,620	\$ 1,758,817	\$ 877,300	\$ (292,955)	\$ 294,379	\$ 175,799	\$ (899,610)	\$ (555,765)
Projected Ending Fund Balance, June 30	\$ 5,211,591	\$ 6,970,408	\$ 7,847,708	\$ 7,554,753	\$ 1,387,640	\$ 1,563,439	\$ 663,829	\$ 108,064

Consolidated Budget

Estimated Changes in Fund Balance

	Capital Improvements Program Fund				Debt Service Fund			
	Actual 2012	Actual 2013	Estimate 2014	Estimate 2015	Actual 2012	Actual 2013	Estimate 2014	Estimate 2015
Beginning Fund Balance, July 1st	\$ 2,935,730	\$ 1,576,372	\$ 1,979,496	\$ 1,609,511	\$ 668,245	\$ 922,243	\$ 1,143,150	\$ 968,813
Revenues								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,302,536	\$ 1,313,704	\$ 1,472,160	\$ 1,478,740
Licenses & Permits	-	-	20,000	180,000	169,939	154,590	150,000	150,000
Intergovernmental Revenue	1,133,025	1,204,545	1,183,560	150,000	116,686	116,686	107,409	105,030
Service Revenues	-	-	-	-	-	-	-	-
Fines & Fees	-	-	-	-	-	-	-	-
Miscellaneous Revenue	81,778	92,135	-	1,500	140	186	170	175
Total Revenues	\$ 1,214,803	\$ 1,296,680	\$ 1,203,560	\$ 331,500	\$ 1,589,301	\$ 1,585,166	\$ 1,729,738	\$ 1,733,945
Expenditures								
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	-	1,335,303	1,334,259	1,534,075	1,536,550
Capital Outlay/Projects	3,174,758	1,644,914	6,255,270	3,925,000	-	-	-	-
Total Expenditures	\$ 3,174,758	\$ 1,644,914	\$ 6,255,270	\$ 3,925,000	\$ 1,335,303	\$ 1,334,259	\$ 1,534,075	\$ 1,536,550
Other Financing Sources (Uses)								
Transfers In	\$ 600,597	\$ 362,879	\$ 2,977,305	\$ 1,520,000	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-	(30,000)	(370,000)	(150,000)
TBD	-	-	1,630,000	2,125,000	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-	-
Proceeds from Capital Lease Purchases	-	-	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	388,479	74,420	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 600,597	\$ 751,358	\$ 4,681,725	\$ 3,645,000	\$ -	\$ (30,000)	\$ (370,000)	\$ (150,000)
Total Available Funding Sources	\$ 1,815,400	\$ 2,048,038	\$ 5,885,285	\$ 3,976,500	\$ 1,589,301	\$ 1,555,166	\$ 1,359,738	\$ 1,583,945
Total Appropriations	(3,174,758)	(1,644,914)	(6,255,270)	(3,925,000)	(1,335,303)	(1,334,259)	(1,534,075)	(1,536,550)
Total Other Sources of Cash	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	\$ (1,359,358)	\$ 403,124	\$ (369,985)	\$ 51,500	\$ 253,998	\$ 220,907	\$ (174,337)	\$ 47,395
Projected Ending Fund Balance, June 30	\$ 1,576,372	\$ 1,979,496	\$ 1,609,511	\$ 1,661,011	\$ 922,243	\$ 1,143,150	\$ 968,813	\$ 1,016,208

Consolidated Budget

Budget Schedules by Fund

General Fund

	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Property Taxes	\$ 3,930,891	\$ 4,259,614	\$ 4,097,000	\$ 4,136,700	\$ 39,700	0.97%
Licenses & Permits						
Business licenses	\$ 1,107,572	\$ 1,284,970	\$ 1,200,000	\$ 1,336,900	\$ 136,900	11.41%
MASC Telecommunications	89,175	100,060	105,000	105,000	-	0.00%
MASC Insurance Tax Collection	984,755	1,258,503	923,000	1,327,400	404,400	43.81%
Franchise Fees	1,250,200	1,322,686	1,592,350	1,605,615	13,265	0.83%
Building Safety Permits	576,706	979,777	615,000	1,002,575	387,575	63.02%
Municipal Improvement Development Fees	150,300	233,100	-	-	-	N/A
Administrative Fees	50,646	50,646	50,645	44,000	(6,645)	-13.12%
Fee In Lieu of Taxes	21,146	10,573	10,575	-	(10,575)	-100.00%
Tree Application Fees	-	-	-	15,000	15,000	N/A
Application Fees	37,328	48,514	40,000	40,000	-	0.00%
Total Licenses & Permits	<u>\$ 4,267,828</u>	<u>\$ 5,288,829</u>	<u>\$ 4,536,570</u>	<u>\$ 5,476,490</u>	<u>\$ 939,920</u>	<u>20.72%</u>
Intergovernmental						
State Shared Revenues						
Local Government Fund	\$ 229,115	\$ 275,380	\$ 238,900	\$ 278,145	\$ 39,245	16.43%
Alcohol Tax	54,950	55,400	-	-	-	N/A
Federal Grants	193,560	39,584	142,620	-	(142,620)	-100.00%
Total State Shared Revenues	<u>\$ 477,625</u>	<u>\$ 370,364</u>	<u>\$ 381,520</u>	<u>\$ 278,145</u>	<u>\$ (103,375)</u>	<u>-27.10%</u>
Other Local Governments						
School Resource Officer	\$ 154,830	\$ 160,960	\$ 160,000	\$ 167,265	\$ 7,265	4.54%
School Crossing Guard	61,696	67,416	66,500	55,100	(11,400)	-17.14%
Total Other Local Governments	<u>\$ 216,526</u>	<u>\$ 228,376</u>	<u>\$ 226,500</u>	<u>\$ 222,365</u>	<u>\$ (4,135)</u>	<u>-1.83%</u>
Total Intergovernmental	<u>\$ 694,151</u>	<u>\$ 598,740</u>	<u>\$ 608,020</u>	<u>\$ 500,510</u>	<u>\$ (107,510)</u>	<u>-17.68%</u>
Service Revenues						
Contract Police Services	\$ 55,985	\$ 56,638	\$ 65,000	\$ 60,000	\$ (5,000)	-7.69%
Impact Fee Collection Fee	18,688	29,346	18,600	27,000	8,400	45.16%
Development Fees	254,417	417,996	332,000	440,000	108,000	32.53%
Total Service Revenues	<u>\$ 329,090</u>	<u>\$ 503,980</u>	<u>\$ 415,600</u>	<u>\$ 527,000</u>	<u>\$ 111,400</u>	<u>26.80%</u>
Fines & Fees						
Municipal Court	\$ 172,189	\$ 167,024	\$ 150,000	\$ 150,000	\$ -	0.00%
Victims Assistance	23,652	22,421	20,500	20,000	(500)	-2.44%
Drug Forfeitures	224	1,548	-	-	-	N/A
Total Fees and Fines	<u>\$ 196,065</u>	<u>\$ 190,993</u>	<u>\$ 170,500</u>	<u>\$ 170,000</u>	<u>\$ (500)</u>	<u>-0.29%</u>
Other Revenues						
Miscellaneous	\$ 47,457	\$ 68,673	\$ 64,900	\$ 30,000	\$ (34,900)	-53.78%
Rental Income	20,960	15,275	15,700	24,700	9,000	57.32%
Interest Income	18,046	5,766	6,200	3,200	(3,000)	-48.39%
Total Miscellaneous	<u>\$ 86,463</u>	<u>\$ 89,714</u>	<u>\$ 86,800</u>	<u>\$ 57,900</u>	<u>\$ (28,900)</u>	<u>-33.29%</u>
Total Revenues	<u>\$ 9,504,488</u>	<u>\$ 10,931,870</u>	<u>\$ 9,914,490</u>	<u>\$ 10,868,600</u>	<u>\$ 954,110</u>	<u>9.62%</u>
Other Financing Sources						
Transfers In From:						
State Accommodations Tax	\$ 33,495	\$ 35,318	\$ 37,150	\$ 37,150	\$ -	0.00%
Local Accommodations Tax	-	6,500	6,500	-	(6,500)	-100.00%
Hospitality Tax	500,000	500,000	500,000	500,000	-	0.00%
Stormwater Utility Fees	710,000	20,300	50,280	25,000	(25,280)	-50.28%
Budgeted Use of Prior Year Fund Balance	-	-	124,580	292,955	168,375	135.15%
Total Transfers	<u>\$ 1,243,495</u>	<u>\$ 562,118</u>	<u>\$ 718,510</u>	<u>\$ 855,105</u>	<u>\$ 136,595</u>	<u>19.01%</u>
Proceeds From:						
Capital Lease Purchase	\$ 168,000	\$ 200,000	\$ 377,010	\$ 718,500	\$ 341,490	90.58%
Total Proceeds	<u>\$ 168,000</u>	<u>\$ 200,000</u>	<u>\$ 377,010</u>	<u>\$ 718,500</u>	<u>\$ 341,490</u>	<u>90.58%</u>
Total Revenues and Other Financing Sources	<u>\$ 10,915,983</u>	<u>\$ 11,693,988</u>	<u>\$ 11,010,010</u>	<u>\$ 12,442,205</u>	<u>\$ 1,432,195</u>	<u>13.01%</u>
Expenditures and Other Financing Uses						
Town Council	\$ 82,607	\$ 95,321	\$ 121,670	\$ 123,750	\$ 2,080	1.71%
Municipal Judges	41,207	47,026	47,615	45,170	\$ (2,445)	-5.13%
Executive	328,699	379,349	363,000	357,450	\$ (5,550)	-1.53%
Economic Development	54,310	164,527	200,300	414,425	\$ 214,125	106.90%
Human Resources	187,385	185,885	215,080	226,215	\$ 11,135	5.18%
Public Information	-	-	77,910	90,025	\$ 12,115	15.55%
Finance/Business License	592,727	628,670	647,920	681,000	\$ 33,080	5.11%
Municipal Court	268,970	251,726	227,375	236,500	\$ 9,125	4.01%
Information Technology	537,104	547,109	643,605	654,630	\$ 11,025	1.71%
Growth Management Administration	380,789	391,703	472,370	430,350	\$ (42,020)	-8.90%
Planning & Community Development	609,595	497,474	584,720	468,340	\$ (116,380)	-19.90%
Building Safety	649,634	676,502	846,415	980,345	\$ 133,930	15.82%
Project Management	618,710	567,703	501,125	532,645	\$ 31,520	6.29%
Stormwater Management	628,030	-	-	-	\$ -	N/A
Public Works	1,084,897	860,678	998,750	1,151,325	\$ 152,575	15.28%
Police	3,505,717	3,742,497	4,063,175	4,958,485	\$ 895,310	22.03%
Non-Departmental	882,982	831,061	998,980	1,091,550	\$ 92,570	9.27%
Total Expenditures and Other Financing Uses	<u>\$ 10,453,363</u>	<u>\$ 9,867,231</u>	<u>\$ 11,010,010</u>	<u>\$ 12,442,205</u>	<u>\$ 1,432,195</u>	<u>13.01%</u>

Consolidated Budget

Budget Schedules by Fund

Stormwater Fund

	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Licenses & Permits						
Stormwater Utility Fees	\$ 1,039,436	\$ 1,078,087	\$ 1,080,000	\$ 1,090,800	\$ 10,800	1.00%
Total Licenses & Permits	\$ 1,039,436	\$ 1,078,087	\$ 1,080,000	\$ 1,090,800	\$ 10,800	1.00%
Intergovernmental Revenue						
Federal Grants	\$ -	\$ 265,914	\$ 331,990	\$ -	\$ (331,990)	-100.00%
Total Intergovernmental Revenue	\$ -	\$ 265,914	\$ 331,990	\$ -	\$ (331,990)	-100.00%
Other Revenue						
Interest Income	\$ 212	\$ 145	\$ 200	\$ 500	\$ 300	150.00%
Miscellaneous (Local Grant)	-	4,000	-	-	-	N/A
Total Other Revenue	\$ 212	\$ 4,145	\$ 200	\$ 500	\$ 300	150.00%
Total Revenues	<u>\$ 1,039,648</u>	<u>\$ 1,348,146</u>	<u>\$ 1,412,190</u>	<u>\$ 1,091,300</u>	<u>\$ (320,890)</u>	<u>-22.72%</u>
Other Financing Sources						
Transfers In From:						
Budgeted Use of Prior Year Fund Balance	\$ -	\$ -	\$ 1,310,945	\$ 555,765	\$ (755,180)	-57.61%
Total Transfers In	\$ -	\$ -	\$ 1,310,945	\$ 555,765	\$ (755,180)	-57.61%
Total Revenues and Other Financing Sources	<u>\$ 1,039,648</u>	<u>\$ 1,348,146</u>	<u>\$ 2,723,135</u>	<u>\$ 1,647,065</u>	<u>\$ (1,076,070)</u>	<u>-39.52%</u>
Expenditures and Other Financing Uses						
Personnel & Operating						
Stormwater Management Department	\$ -	\$ 629,281	\$ 741,300	\$ 737,065	\$ (4,235)	-0.57%
Capital Projects						
Watershed Sewer Master Plan	\$ -	\$ -	\$ 90,000	\$ -	\$ (90,000)	-100.00%
Stormwater Improvements	-	33,091	231,545	-	(231,545)	-100.00%
Hampton Hall Stormwater Retrofit	-	-	84,970	100,000	15,030	17.69%
Wetlands Restoration	-	-	80,000	320,000	240,000	300.00%
319 Pilot Project - Phase 1	-	325,599	159,120	-	(159,120)	-100.00%
319 Pilot Project - Phase 2	-	-	490,000	10,000	(480,000)	-97.96%
Total Capital Projects	-	358,690	1,135,635	430,000	(705,635)	-62.14%
Transfer to General Fund	\$ 719,642	\$ 20,300	\$ 50,280	\$ 25,000	\$ (25,280)	-50.28%
Transfer to Capital Improvements Program Fund	745,269	164,079	795,920	455,000	(340,920)	-42.83%
Total Transfers Out	\$ 1,464,911	\$ 184,379	\$ 846,200	\$ 480,000	\$ (366,200)	-43.28%
Total Expenditures and Other Financing Uses	<u>\$ 1,464,911</u>	<u>\$ 1,172,350</u>	<u>\$ 2,723,135</u>	<u>\$ 1,647,065</u>	<u>\$ (1,076,070)</u>	<u>-39.52%</u>

Note: FY 2013 is the first year a budget was adopted for this fund.

Consolidated Budget

Budget Schedules by Fund

Capital Improvements Program (CIP) Fund

	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Licenses & Permits						
Municipal Improvement Development Fees	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	N/A
Tree Fees	-	-	20,000	-	(20,000)	-100.00%
Total Licenses & Permits	\$ -	\$ -	\$ 20,000	\$ 180,000	\$ 160,000	800.00%
Intergovernmental						
State Grants	\$ -	\$ 835,754	\$ -	\$ -	\$ -	N/A
Federal Grants	1,133,025	368,791	1,057,985	100,000	(957,985)	-90.55%
County Funds	-	-	55,700	-	(55,700)	-100.00%
Total Intergovernmental	\$ 1,133,025	\$ 1,204,545	\$ 1,113,685	\$ 100,000	\$ (1,013,685)	-91.02%
Other Revenues						
Interest Income	\$ 15,418	\$ 3,335	\$ -	\$ -	\$ -	N/A
Miscellaneous Income	-	75,000	-	-	-	N/A
Donations	66,360	13,800	-	-	-	N/A
Total Other Revenues	\$ 81,778	\$ 92,135	\$ -	\$ -	\$ -	N/A
Total Revenues	<u>\$ 1,214,803</u>	<u>\$ 1,296,680</u>	<u>\$ 1,133,685</u>	<u>\$ 280,000</u>	<u>\$ (853,685)</u>	<u>-75.30%</u>
Other Financing Sources						
Transfers In From:						
Local Accommodations Tax	\$ 40,702	\$ 38,825	\$ 100,000	\$ -	\$ (100,000)	-100.00%
Hospitality Tax	523,231	57,129	1,684,625	915,000	(769,625)	-45.69%
Stormwater Utility Fees	35,269	164,079	795,920	455,000	(340,920)	-42.83%
Boat Ramp Fees	1,395	4,906	40,095	-	(40,095)	-100.00%
Municipal Improvement Development Fees	-	67,940	-	-	-	N/A
Debt Service	-	30,000	370,000	150,000	(220,000)	-59.46%
Budgeted Use of Prior Year Fund Balance	-	-	500,945	-	(500,945)	-100.00%
Total Transfers	\$ 600,597	\$ 362,879	\$ 3,491,585	\$ 1,520,000	\$ (1,971,585)	-56.47%
TBD	\$ -	\$ -	\$ 1,630,000	\$ 2,125,000	\$ 495,000	30.37%
Total To Be Determined (TBD)	\$ -	\$ -	\$ 1,630,000	\$ 2,125,000	\$ 495,000	30.37%
Proceeds						
Proceeds from Sale of Capital Assets	\$ -	\$ 388,479	\$ -	\$ -	\$ -	N/A
Total Proceeds	\$ -	\$ 388,479	\$ -	\$ -	\$ -	N/A
Total Revenues and Other Financing Sources	<u>\$ 1,815,400</u>	<u>\$ 2,048,038</u>	<u>\$ 6,255,270</u>	<u>\$ 3,925,000</u>	<u>\$ (2,330,270)</u>	<u>-37.25%</u>
Expenditures and Other Financing Uses						
Pathways	\$ 75,428	\$ 338,934	\$ 90,970	\$ 375,000	\$ 284,030	312.22%
Park Development	358,803	46,771	853,430	290,000	(563,430)	-66.02%
Stormwater	79,643	-	-	-	-	N/A
Sewer & Water	719,579	183,002	1,388,170	710,000	(678,170)	-48.85%
Roadway Improvements	839,350	175,081	1,408,170	225,000	(1,183,170)	-84.02%
Old Town Improvements	1,056,528	118,301	264,750	200,000	(64,750)	-24.46%
Town Facilities	45,193	-	1,095,000	1,125,000	30,000	2.74%
Land Acquisition	234	782,825	1,154,780	1,000,000	(154,780)	-13.40%
Total Expenditures and Other Financing Uses	<u>\$ 3,174,758</u>	<u>\$ 1,644,914</u>	<u>\$ 6,255,270</u>	<u>\$ 3,925,000</u>	<u>\$ (2,330,270)</u>	<u>-37.25%</u>

Consolidated Budget

Budget Schedules by Fund

Debt Service Fund

	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Property Taxes						
Property Taxes - Tax Increment Financing (TIF) District	\$ 1,051,950	\$ 1,042,094	\$ 1,038,160	\$ 1,040,400	\$ 2,240	0.22%
Real and Personal Property Taxes - GO BABs	250,586	271,610	427,055	438,335	11,280	2.64%
Total Property Taxes	<u>\$ 1,302,536</u>	<u>\$ 1,313,704</u>	<u>\$ 1,465,215</u>	<u>\$ 1,478,735</u>	<u>\$ 13,520</u>	<u>0.92%</u>
Licenses & Permits						
Municipal Improvement District (MID) Fees	\$ 169,939	\$ 154,590	\$ -	\$ 150,000	\$ 150,000	N/A
Total Licenses & Permits	<u>\$ 169,939</u>	<u>\$ 154,590</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>N/A</u>
Intergovernmental Revenue						
Series 2010 BABs Federal Interest Rebate	\$ 116,686	\$ 116,686	\$ 106,535	\$ 105,030	\$ (1,505)	-1.41%
Total Intergovernmental Revenue	<u>\$ 116,686</u>	<u>\$ 116,686</u>	<u>\$ 106,535</u>	<u>\$ 105,030</u>	<u>\$ (1,505)</u>	<u>-1.41%</u>
Other Revenues						
Investment Income	\$ 140	\$ 186	\$ 600	\$ 175	\$ (425)	-70.83%
Total Other Revenue	<u>\$ 140</u>	<u>\$ 186</u>	<u>\$ 600</u>	<u>\$ 175</u>	<u>\$ (425)</u>	<u>-70.83%</u>
Total Revenues	<u><u>\$ 1,589,301</u></u>	<u><u>\$ 1,585,166</u></u>	<u><u>\$ 1,572,350</u></u>	<u><u>\$ 1,733,940</u></u>	<u><u>\$ 161,590</u></u>	<u><u>10.28%</u></u>
Other Financing Sources						
Transfers In From:						
Prior Year Fund Balance	\$ -	\$ -	\$ 370,000	\$ -	\$ (370,000)	-100.00%
Total Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 370,000</u>	<u>\$ -</u>	<u>\$ (370,000)</u>	<u>-100.00%</u>
Total Revenues and Other Financing Sources	<u><u>\$ 1,589,301</u></u>	<u><u>\$ 1,585,166</u></u>	<u><u>\$ 1,942,350</u></u>	<u><u>\$ 1,733,940</u></u>	<u><u>\$ (208,410)</u></u>	<u><u>-10.73%</u></u>
Expenditures and Other Financing Uses						
Series 2010 TIF Bonds Debt Payments	\$ 1,000,916	\$ 1,000,372	\$ 999,185	\$ 997,360	\$ (1,825)	-0.18%
Other Charges	1,000	500	1,000	500	(500)	-50.00%
Series 2010 GO BABs Debt Payments - Law Enforcement Center	333,387	333,387	533,390	538,690	5,300	0.99%
Transfers to CIP	-	30,000	370,000	150,000	(220,000)	-59.46%
Fund Balance Reserve			38,775	47,390	8,615	22.22%
Total Expenditures and Other Financing Uses	<u><u>\$ 1,335,303</u></u>	<u><u>\$ 1,364,259</u></u>	<u><u>\$ 1,942,350</u></u>	<u><u>\$ 1,733,940</u></u>	<u><u>\$ (208,410)</u></u>	<u><u>-10.73%</u></u>

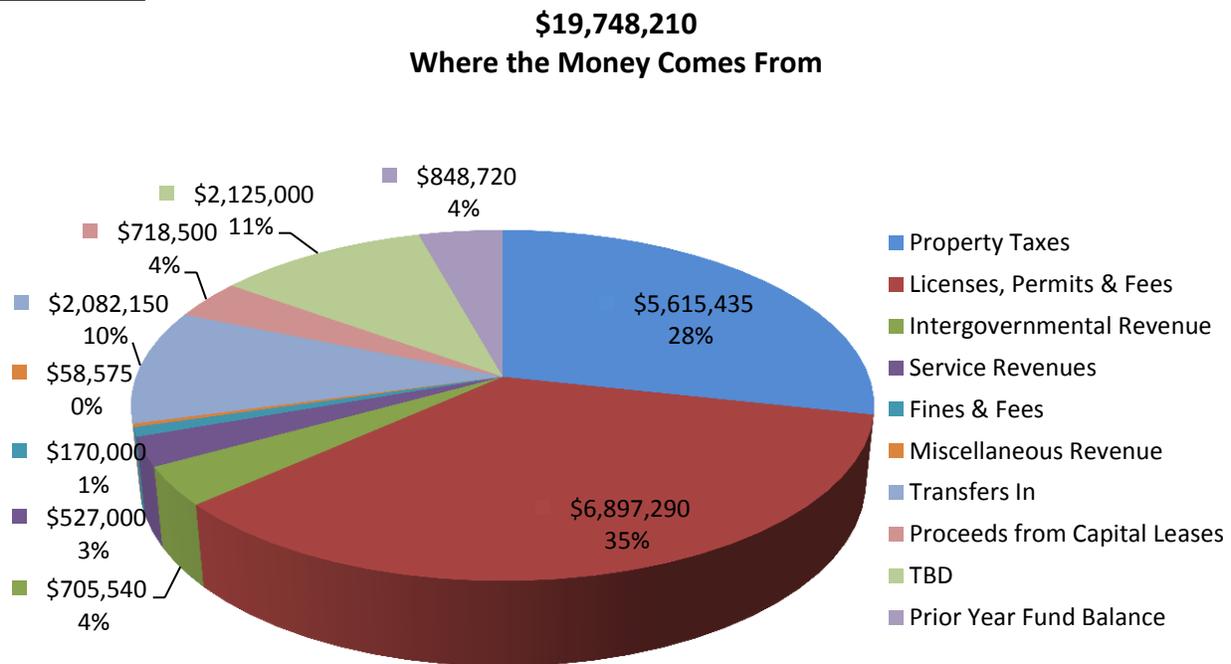
Consolidated Budget

Total All Funds

	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Property Taxes	\$ 5,233,427	\$ 5,573,318	\$ 5,562,215	\$ 5,615,435	\$ 53,220	0.96%
Licenses & Permits						
Franchise Fees	\$ 1,250,200	\$ 1,322,686	\$ 1,592,350	\$ 1,605,615	\$ 13,265	0.83%
Business Licenses	1,107,572	1,284,970	1,200,000	1,336,900	136,900	11.41%
MASC Telecommunications	89,175	100,060	105,000	105,000	-	0.00%
MASC Insurance Tax Collection	984,755	1,258,503	923,000	1,327,400	404,400	43.81%
Building Safety Permits	576,706	979,777	615,000	1,002,575	387,575	63.02%
Stormwater Utility Fees	1,039,436	1,078,087	1,080,000	1,090,800	10,800	1.00%
Municipal Improvement Development Fees	150,300	233,100	-	180,000	180,000	N/A
MID Fees	169,939	154,590	-	150,000	150,000	N/A
Administrative Fees	50,646	50,646	50,645	44,000	(6,645)	-13.12%
Fee In Lieu of Taxes	21,146	10,573	10,575	-	(10,575)	-100.00%
Application Fees	37,328	48,514	40,000	40,000	-	0.00%
Tree Fees	-	-	20,000	15,000	(5,000)	-25.00%
Total Licenses & Permits	\$ 5,477,203	\$ 6,521,506	\$ 5,636,570	\$ 6,897,290	\$ 1,260,720	22.37%
Intergovernmental						
State Shared Revenues						
Local Government Fund	\$ 229,115	\$ 275,380	\$ 238,900	\$ 278,145	\$ 39,245	16.43%
Alcohol Tax	54,950	55,400	-	-	-	N/A
Federal Interest Rebates	116,686	116,686	106,535	105,030	(1,505)	-1.41%
Federal Grants	1,326,585	674,289	1,532,595	100,000	(1,432,595)	-93.48%
State Grants	-	835,754	-	-	-	N/A
Total State Shared Revenues	\$ 1,727,336	\$ 1,957,509	\$ 1,878,030	\$ 483,175	\$ (1,394,855)	-74.27%
Other Local Governments						
County Funds	\$ 216,526	\$ 228,376	\$ 282,200	\$ 222,365	\$ (59,835)	-21.20%
Total Other Local Governments	\$ 216,526	\$ 228,376	\$ 282,200	\$ 222,365	\$ (59,835)	-21.20%
Total Intergovernmental	\$ 1,943,862	\$ 2,185,885	\$ 2,160,230	\$ 705,540	\$ (1,454,690)	-67.34%
Service Revenues						
Contract Police Services	\$ 55,985	\$ 56,638	\$ 65,000	\$ 60,000	\$ (5,000)	-7.69%
Impact Fee Collection Fee	18,688	29,346	18,600	27,000	8,400	45.16%
Development Fees	254,417	417,996	332,000	440,000	108,000	32.53%
Total Sales and Service	\$ 329,090	\$ 503,980	\$ 415,600	\$ 527,000	\$ 111,400	26.80%
Fines & Fees						
Municipal Court	\$ 172,189	\$ 167,024	\$ 150,000	\$ 150,000	\$ -	0.00%
Victims Assistance	23,652	22,421	20,500	20,000	(500)	-2.44%
Drug Forfeitures	224	1,548	-	-	-	N/A
Total Fines and Fines	\$ 196,065	\$ 190,993	\$ 170,500	\$ 170,000	\$ (500)	-0.29%
Other Revenues						
Miscellaneous	\$ 113,817	\$ 161,473	\$ 64,900	\$ 30,000	\$ (34,900)	-53.78%
Rental Income	20,960	15,275	15,700	24,700	9,000	57.32%
Interest Income	33,816	9,432	7,000	3,875	(3,125)	-44.64%
Total Miscellaneous	\$ 168,593	\$ 186,180	\$ 87,600	\$ 58,575	\$ (29,025)	-33.13%
Total Revenues	\$ 13,348,240	\$ 15,161,862	\$ 14,032,715	\$ 13,973,840	\$ (58,875)	-0.42%
Other Financing Sources						
Transfers In From:						
State Accommodations Tax	\$ 33,495	\$ 35,318	\$ 37,150	\$ 37,150	\$ -	0.00%
Local Accommodations Tax	40,702	45,325	106,500	-	(106,500)	-100.00%
Hospitality Tax	1,023,231	557,129	2,184,625	1,415,000	(769,625)	-35.23%
Stormwater Utility Fees	745,269	184,379	846,200	480,000	(366,200)	-43.28%
Boat Ramp Fees	1,395	4,906	40,095	-	(40,095)	-100.00%
General Fund	-	67,940	-	-	-	N/A
Debt Service	-	30,000	370,000	150,000	(220,000)	-59.46%
Budgeted Use of Prior Year Fund Balance	-	-	2,306,470	848,720	(1,457,750)	-63.20%
Total Transfers	\$ 1,844,092	\$ 924,997	\$ 5,891,040	\$ 2,930,870	\$ (2,960,170)	-50.25%
TBD	-	-	1,630,000	2,125,000	495,000	30.37%
Proceeds From:						
Capital Lease Purchase	\$ 168,000	\$ 200,000	\$ 377,010	\$ 718,500	\$ 341,490	90.58%
Sale of Assets	-	388,479	-	-	-	N/A
Total Proceeds	\$ 168,000	\$ 588,479	\$ 377,010	\$ 718,500	\$ 341,490	90.58%
Total Revenues and Other Financing Sources	\$ 15,360,332	\$ 16,675,338	\$ 21,930,765	\$ 19,748,210	\$ (2,182,555)	-9.95%
Expenditures and Other Financing Uses						
Town Council	\$ 82,607	\$ 95,321	\$ 121,670	\$ 123,750	\$ 2,080	1.71%
Municipal Judges	41,207	47,026	47,615	45,170	(2,445)	-5.13%
Executive	328,699	379,349	363,000	357,450	(5,550)	-1.53%
Economic Development	54,310	164,527	200,300	414,425	\$ 214,125	106.90%
Human Resources	187,385	185,885	215,080	226,215	\$ 11,135	5.18%
Public Information	-	-	77,910	90,025	\$ 12,115	15.55%
Finance/Business License	592,727	628,670	647,920	681,000	\$ 33,080	5.11%
Municipal Court	268,970	251,726	227,375	236,500	\$ 9,125	4.01%
Information Technology	494,425	535,309	628,020	604,630	(23,390)	-3.72%
Growth Management Administration	380,789	391,703	472,370	430,350	(42,020)	-8.90%
Planning & Community Development	609,595	497,474	584,720	468,340	(116,380)	-19.90%
Building Safety	649,634	676,502	814,415	980,345	\$ 165,930	20.37%
Project Management	618,710	567,703	501,125	508,645	\$ 7,520	1.50%
Stormwater Management	574,095	629,281	741,300	737,065	(4,235)	-0.57%
Public Works	796,451	834,542	954,950	1,113,580	\$ 158,630	16.61%
Police	3,302,322	3,488,330	3,625,015	4,122,115	497,100	13.71%
Non-Departmental	882,982	831,061	998,980	1,039,595	\$ 40,615	4.07%
Transfers Out	1,464,911	214,379	1,216,200	681,955	(534,245)	-43.93%
Capital	3,722,454	2,251,758	7,824,800	5,132,500	(2,692,300)	-34.41%
Debt	1,376,062	1,378,208	1,668,000	1,754,555	\$ 86,555	5.19%
Total Expenditures and Other Financing Uses	\$ 16,428,335	\$ 14,048,754	\$ 21,930,765	\$ 19,748,210	\$ (2,182,555)	-9.95%

Consolidated Budget

Revenues



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.

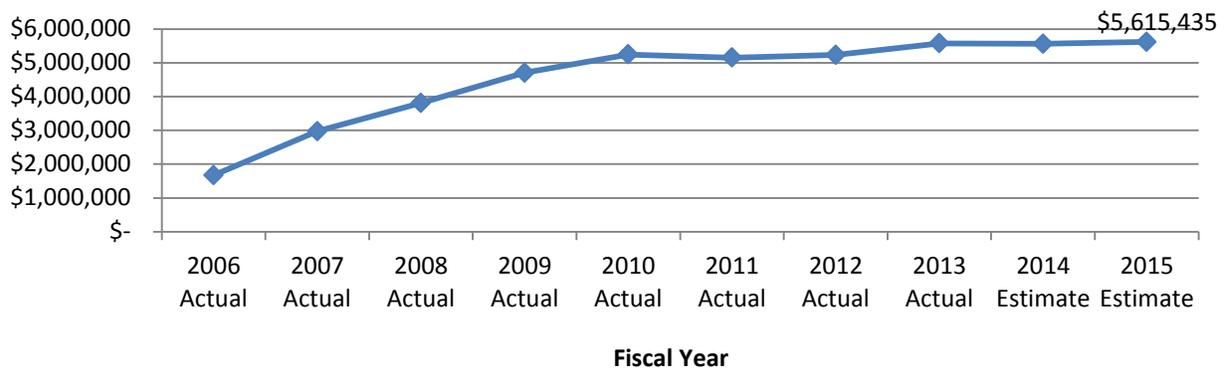
Consolidated Budget

Revenues

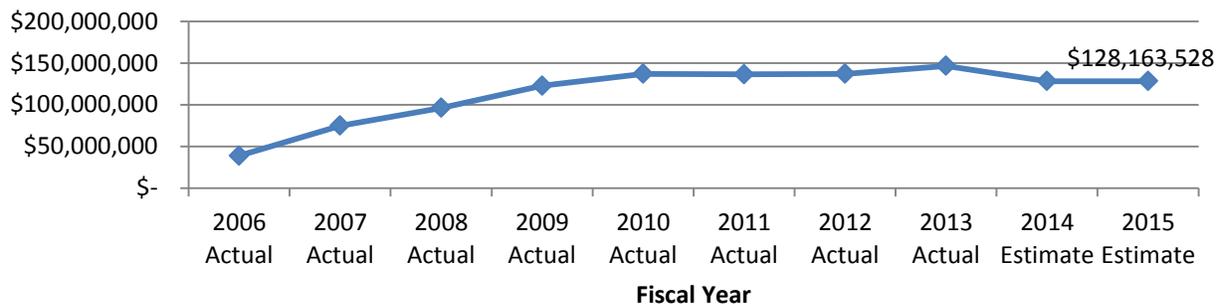
	FY 2014 Revised Estimate	FY 2015 Adopted Budget	Budget Change \$	Budget Change %
Property Tax	\$5,562,215	\$5,615,435	\$53,220	0.96%

Property Tax revenues account for 28% of the total consolidated budget. Property tax is increasing less than 1% due to the impact of the appeals for the FY 2014 reassessment. With the appeals representing an estimated loss of \$81,335 in collections, the assessed value remains the same for FY 2015 at \$128,163,528 representing a very small percentage of growth.

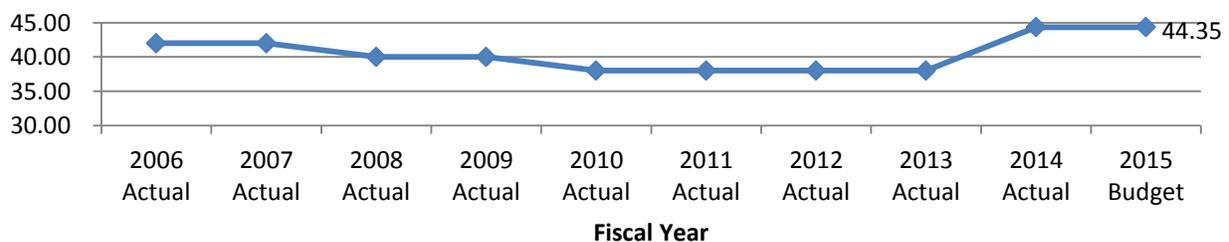
Property Tax Revenues



Assessed Property Value



Millage Rate



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

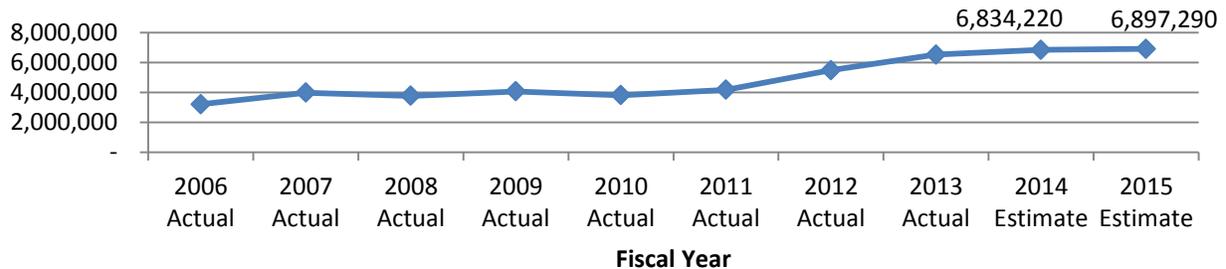
Consolidated Budget

Revenues

	FY 2014 Revised Budget	FY 2014 Adopted Budget	Budget Change \$	Budget Change %
Licenses, Permit & Fees	\$5,636,570	\$6,897,290	\$1,260,720	22.37%

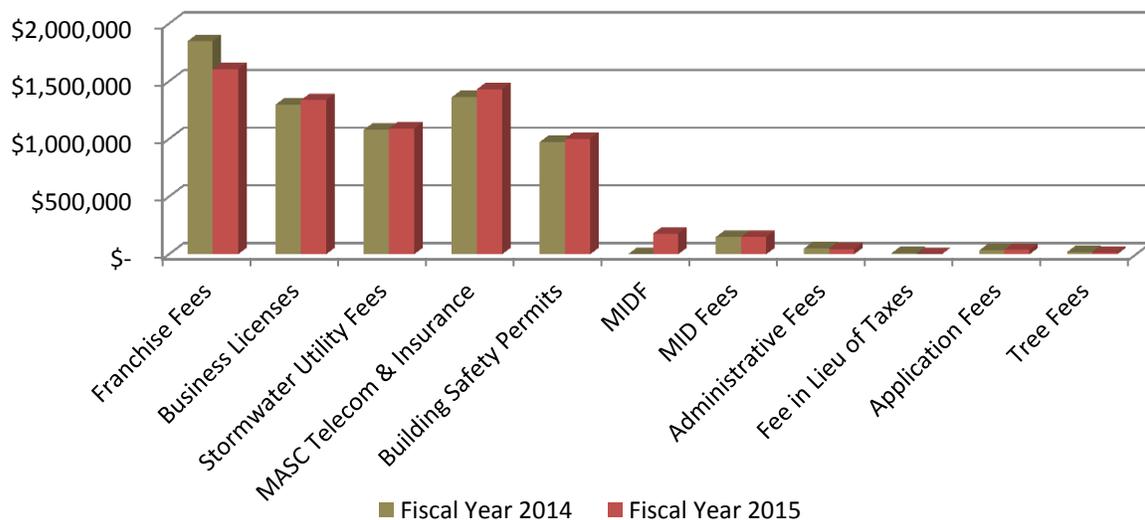
Revenues from Licenses, Permits and Fees account for 35% of the total consolidated budget. Based on the upward trend over the last couple of years, these revenues are estimated to be 21% more than budgeted for FY 2014. With an additional payment made in FY 2014 to cover an increase in franchise fees instituted in prior years, these revenues may appear to remain relatively flat when compared to FY 2015. However, while franchise fees are projected to be less in FY 2015 due to the supplemental payment in FY 2014, other licenses, permits and fees are projected to increase such as the business licenses and MASC Insurance Taxes.

Licenses, Permits & Fees



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

Licenses, Permits & Fees



Consolidated Budget

Revenues

Intergovernmental Revenues

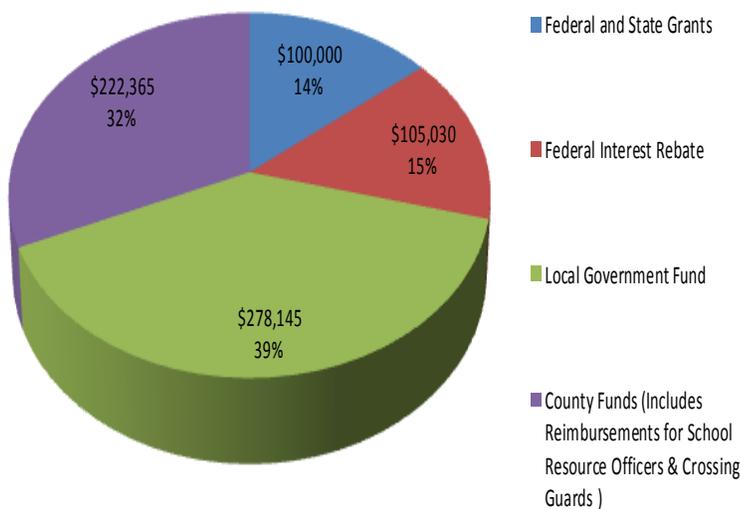
Intergovernmental Revenues account for 4% of the consolidated budget. Although the Intergovernmental Revenues are decreasing for Federal and State Grants with one grant budgeted in FY 2015 for BIS Sewer Phase IV, some of the FY 2014 appropriations involve multi-year grants. Any remaining funds will carry forward to FY 2015 through a Council-approved Amendment after the first quarter of the year.

The Federal Interest Rebate is approximately 32% of the interest due on the \$6,500,000 LEC GO Build America Bonds for FY 2015.

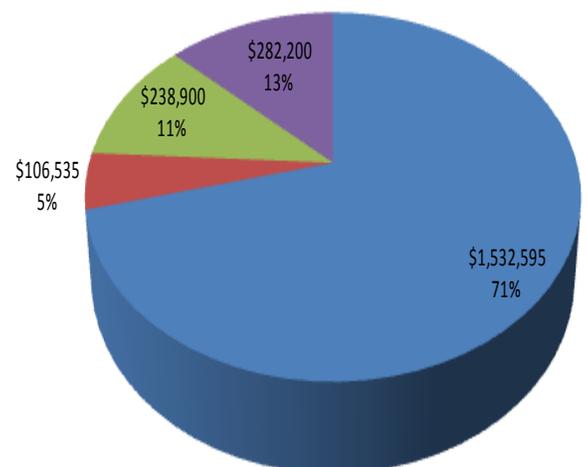
The Local Government Fund is state-shared revenue that replaced funds which municipalities previously received from various other taxes such as premium taxes. It is based on the State's fund balance with estimates provided by the State Treasurer.

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 \$222,365 for FY 2015, no other county funding is projected for the upcoming year.

FY 2015 - \$705,540



FY 2014 - \$2,160,230



Consolidated Budget

Revenues

Service Revenues

Although Service Revenues account for only 3% of the total consolidated budget for FY2015, these revenues are projected to increase approximately 27%. This is primarily due to an upward trend in development and indications of economic recovery.

Service Revenues	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Contract Police Services	\$ 65,000	\$ 60,000	\$ (5,000)	-7.69%
Impact Fee Collection Fees	18,600	27,000	8,400	45.16%
Development Fees	332,000	440,000	108,000	32.53%
Total	\$ 415,600	\$ 527,000	\$ 111,400	26.80%

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.

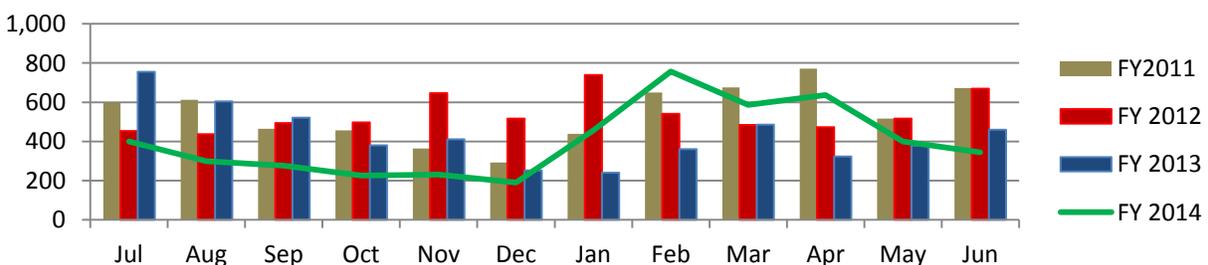
Development Fees - Fees collected per agreements between the Town of Bluffton and the developer on residential and commercial building permit applications.

Fees and Fines

Municipal Court Fees & Fines	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget Change \$	Budget Change %
	\$170,500	\$170,000	\$(500)	-0.29%

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 have been decreasing annually with a continual decline in court cases. A comparison of court cases processed for the past few years follows. May and June are estimates for FY 2015.

Municipal Court Cases Processed



Consolidated Budget

Revenues

Other Miscellaneous Revenue

	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget Change \$	Budget Change %
Miscellaneous	\$87,600	\$58,575	\$(29,025)	-33.13%

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 \$718,500 representing 4% of the consolidated budget. This low interest rate financing for the purchase of thirteen outfitted police vehicles, one Town vehicle for Engineering, and a trailer mounted boom lift.

Transfers in from special revenues represent 10% of the total consolidated budget for FY 2015.

Transfers In by Fund	State Accommodations Tax	Hospitality Tax	Stormwater Utility Fees	Debt Service	Total
General Fund	\$ 37,150	\$ 500,000	\$ 25,000	\$ -	\$ 562,150
Capital Improvements Program	-	915,000	455,000	150,000	1,520,000
Total	\$ 37,150	\$ 1,415,000	\$ 480,000	\$ 150,000	\$ 2,082,150

Transfers In for FY 2015 compared to FY 2014:

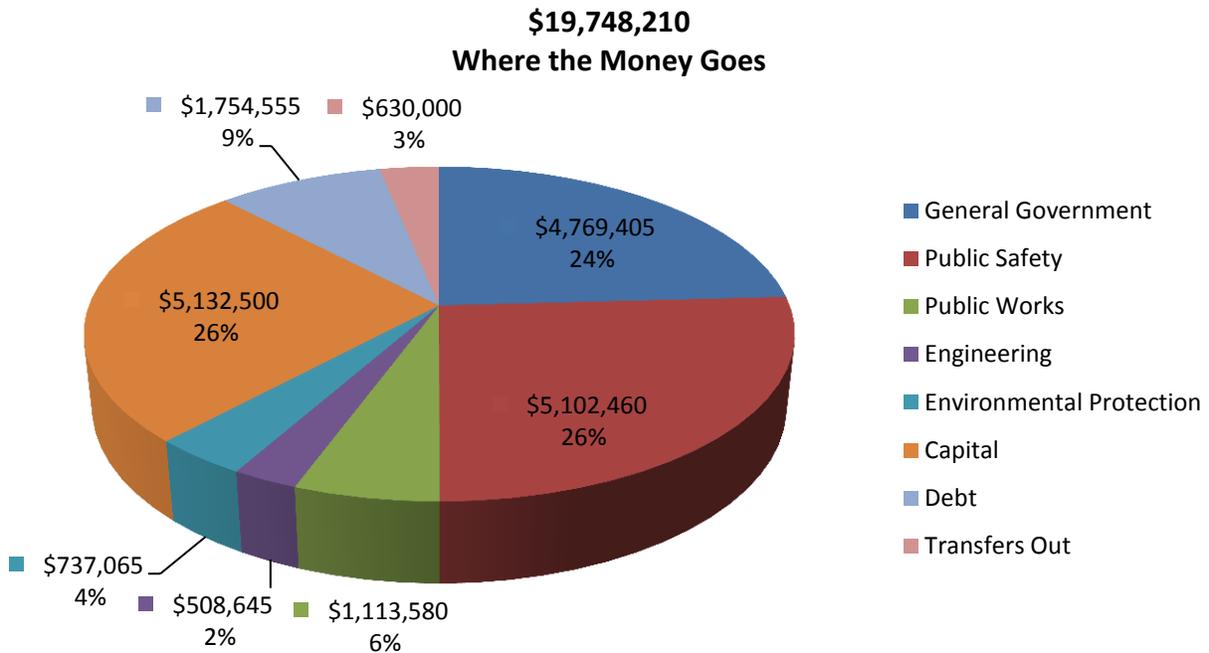
Transfers In	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget Change \$	Budget Change %
State Accommodations Tax	\$ 37,150	\$ 37,150	\$ -	0.00%
Local Accommodations Tax	106,500	-	(106,500)	-100.00%
Hospitality Tax	2,184,625	1,415,000	(769,625)	-35.23%
Stormwater Utility Fees	846,200	480,000	(366,200)	-43.28%
Boat Ramp Fees	40,095	-	(40,095)	-100.00%
Debt Service	370,000	150,000	(220,000)	-59.46%
Total	\$ 3,584,570	\$ 2,082,150	\$ (1,502,420)	-41.91%

A designated or budgeted use of **fund balance** represents 4% of the Total Consolidated Budget in the amount of \$848,720. Appropriations by Fund follow:

\$292,955	General Fund (\$221,000 from the Vehicle and Equipment Reserves, \$20,000 in Drug Forfeitures fund balance for the Drug and Vice Unit, and \$51,955 for general contingency.)
\$555,765	Stormwater Fund

Consolidated Budget

Expenditures



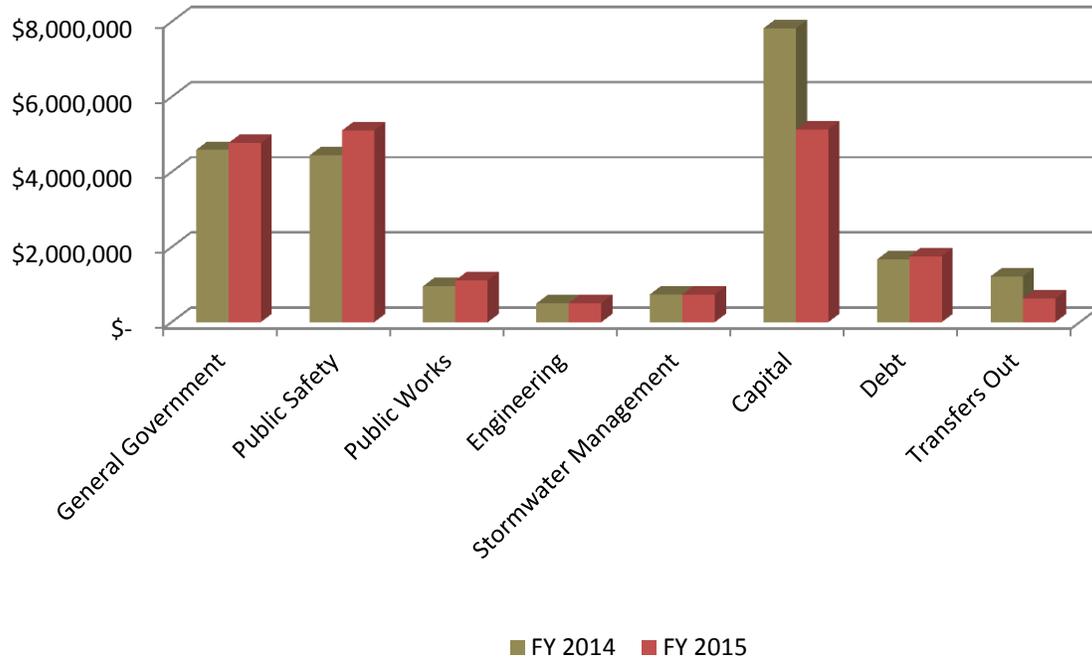
The Town budgets expenditures at department and project levels that fall within the following governmental programs/functions.

Program/Function	Departments or Projects
General Government	Town Council Municipal Judges Executive Economic Development Human Resources Public Information Non-Departmental (Townwide) Finance Municipal Court Information Technology Growth Management Admin 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): <ul style="list-style-type: none"> • 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.

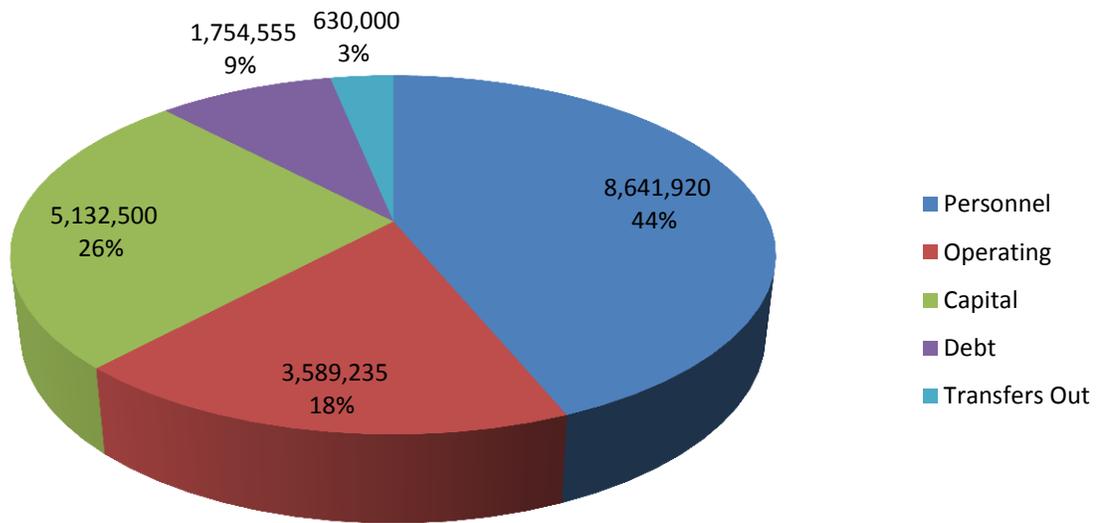


- General Government expenditures are increasing slightly primarily due to increased costs for contracted residential garbage collection the Town provides and economic initiatives including the addition of an Economic Development Director.
- Public Safety expenditures are increasing primarily due to the addition of five Police Officers, one CALEA Administrator, and two other part-time civilian positions (Victim's Advocate and Volunteer Coordinator).
- Public Works expenditures are increasing slightly primarily due to the operation and maintenance costs associated with Capital Projects and two additional personnel.
- Engineering has remained relatively flat.
- Environmental Protection slightly decreased for stormwater management personnel. No positions were eliminated; however, restructuring was performed with vacated positions.
- The FY 2015 Capital Budget continues to focus on water quality including sewer projects, neighborhood improvements, stormwater improvements, recreational improvements, and Old Town improvements. Although decreasing, multi-year projects not completed in FY 2014 are expected to carryover to FY 2015 through a council-approved amendment after the first quarter of the new fiscal year.
- Debt is showing a slight increase with the addition of a vehicle financing loan in FY 2014.

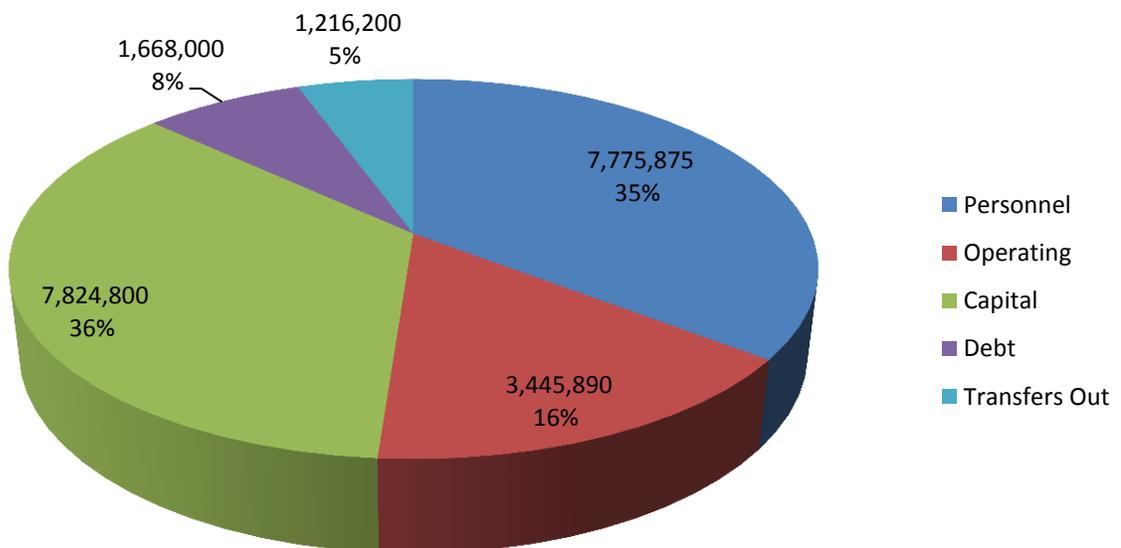
Consolidated Budget

Expenditures

FY 2015 Consolidated Expenditures by Category Type



FY 2014 Consolidated Expenditures by Category Type



Consolidated Budget

Expenditures

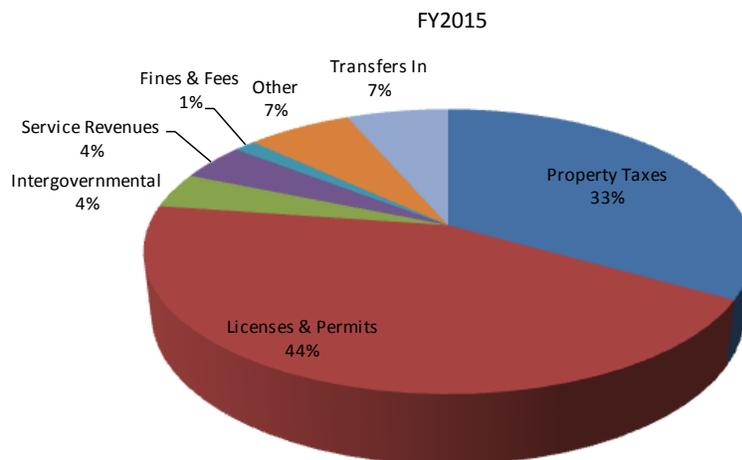
	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Personnel (salaries plus benefits)				
Town Council	54,305	65,415	11,110	20.46%
Municipal Judges	-	-	-	N/A
Executive	323,575	362,440	38,865	12.01%
Economic Development	105,300	228,010	122,710	116.53%
Human Resources	174,370	183,215	8,845	5.07%
Public Information	65,730	68,045	2,315	3.52%
Finance/Business License	578,180	607,815	29,635	5.13%
Municipal Court	187,975	199,120	11,145	5.93%
Information Technology	310,695	316,600	5,905	1.90%
Growth Management Administration	429,370	398,120	(31,250)	-7.28%
Planning & Community Development	305,600	245,890	(59,710)	-19.54%
Building Safety	744,315	879,385	135,070	18.15%
Project Management	453,725	464,745	11,020	2.43%
Stormwater Management	498,090	475,155	(22,935)	-4.60%
Public Works	528,700	631,880	103,180	19.52%
Police	3,015,945	3,516,085	500,140	16.58%
Total Personnel	<u>7,775,875</u>	<u>8,641,920</u>	<u>866,045</u>	<u>11.14%</u>
Operating				
Town Council	67,365	58,335	(9,030)	-13.40%
Municipal Judges	47,615	45,170	(2,445)	-5.13%
Executive	39,425	25,425	(14,000)	-35.51%
Economic Development	95,000	156,000	61,000	64.21%
Human Resources	40,710	43,000	2,290	5.63%
Public Information	12,180	21,980	9,800	80.46%
Finance/Business License	69,740	73,185	3,445	4.94%
Municipal Court	39,400	37,380	(2,020)	-5.13%
Information Technology	317,325	288,030	(29,295)	-9.23%
Growth Management Administration	43,000	32,230	(10,770)	-25.05%
Planning & Community Development	279,120	222,450	(56,670)	-20.30%
Building Safety	70,100	100,960	30,860	44.02%
Project Management	47,400	43,900	(3,500)	-7.38%
Stormwater Management	243,210	261,910	18,700	7.69%
Public Works	426,250	481,700	55,450	13.01%
Police	609,070	606,030	(3,040)	-0.50%
Non-Departmental	998,980	1,091,550	92,570	9.27%
Total Operating	<u>3,445,890</u>	<u>3,589,235</u>	<u>143,345</u>	<u>4.16%</u>
Capital				
General Fund Capital Outlay	433,895	777,500	343,605	79.19%
Stormwater Fund Capital Projects	1,135,635	430,000	(705,635)	-62.14%
Capital Improvements Program	6,255,270	3,925,000	(2,330,270)	-37.25%
Total Capital	<u>7,824,800</u>	<u>5,132,500</u>	<u>(2,692,300)</u>	<u>-34.41%</u>
Debt				
General Fund Debt	95,650	170,615	74,965	78.37%
Debt Service Fund	1,572,350	1,583,940	11,590	0.74%
Total Debt	<u>1,668,000</u>	<u>1,754,555</u>	<u>86,555</u>	<u>5.19%</u>
Transfers Out	<u>1,216,200</u>	<u>630,000</u>	<u>(586,200)</u>	<u>-48.20%</u>
Total Consolidated Expenditures	<u>21,930,765</u>	<u>19,748,210</u>	<u>(2,182,555)</u>	<u>-9.95%</u>

General Fund

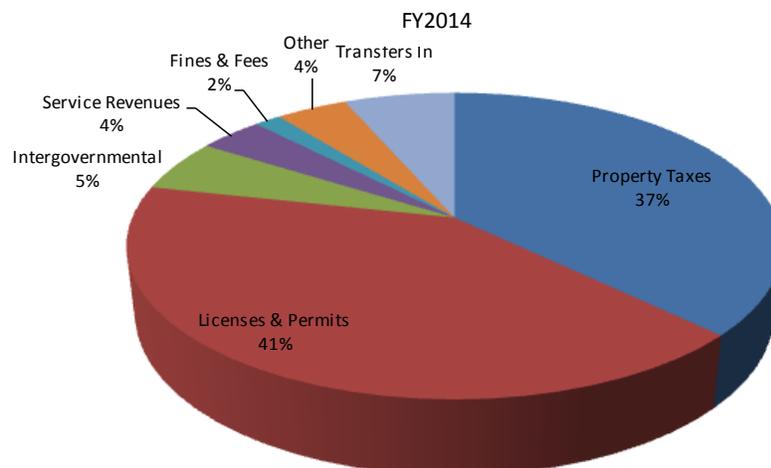
Revenues

The adopted General Fund budget is \$12,442,205 for FY 2015. This is up from the prior year budget by \$1,380,240 representing an increase of 13%. Property Tax and Licenses and Permits revenues represent 78% of the total budget. Property tax is increasing less than 1% due to the impact of the appeals for the FY 2014 reassessment. With the appeals representing an estimated loss of \$81,335 in collections, the assessed value remains the same for FY 2015 at \$128,163,528 representing a very small percentage of growth. Licenses and Permits are increased \$939,920 representing approximately 21% of an increase over the prior year budget. These revenues are on an upward trend with FY 2014 expected to be more than originally estimated. The service revenues which include development fees are also trending upward showing good signs of economic recovery.

A summarized comparison of revenues by category is as follows:



Fiscal Year	Property Taxes	Licenses & Permits	Intergovernmental	Service Revenues	Fines & Fees	Other	Transfers In	TOTAL
2015	\$ 4,136,700	\$ 5,476,490	\$ 500,510	\$ 527,000	\$ 170,000	\$ 828,355	\$ 803,150	\$ 12,442,205
2014	\$ 4,097,000	\$ 4,536,570	\$ 608,020	\$ 415,600	\$ 170,500	\$ 463,810	\$ 718,510	\$ 11,010,010

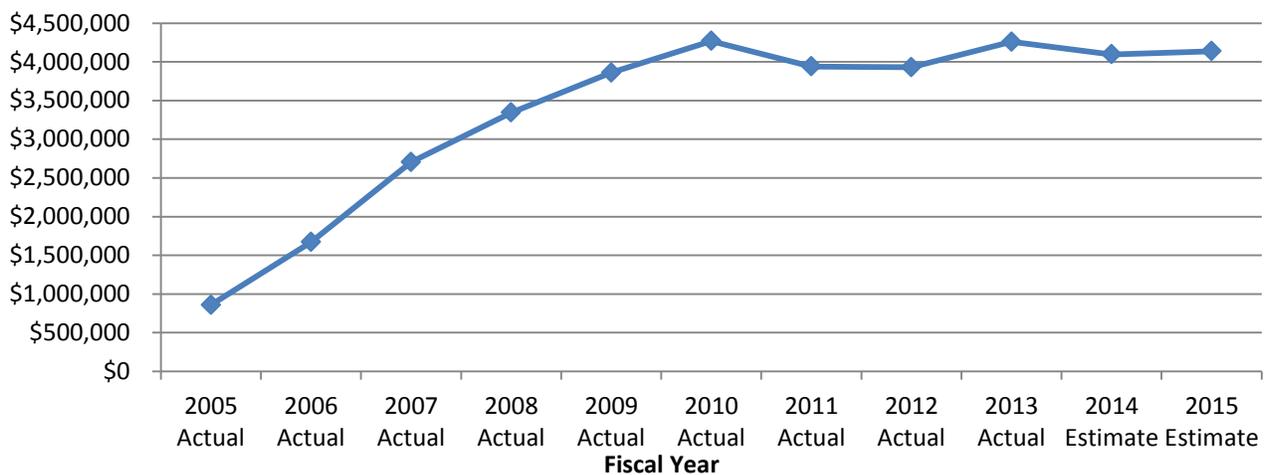


General Fund

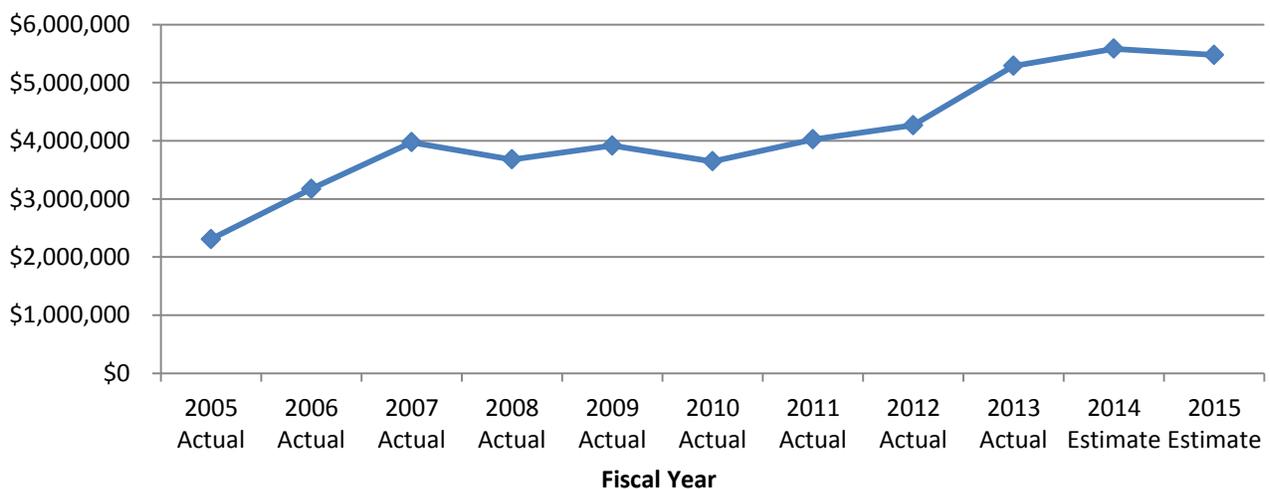
Revenues

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 2015.

Property Tax Revenues



Licenses, Permits & Fees

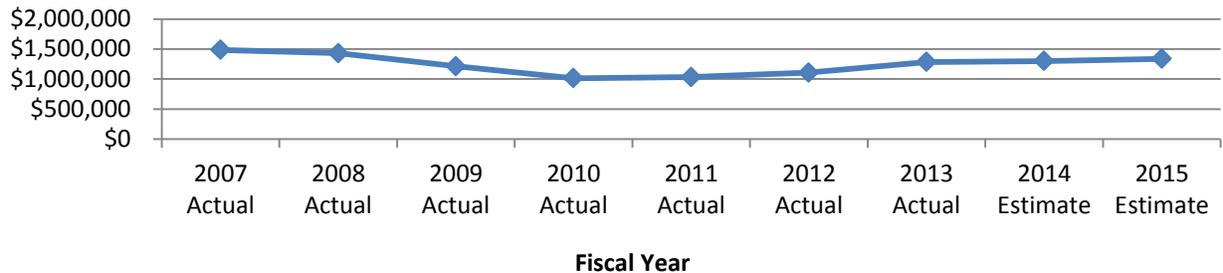


General Fund

Revenues

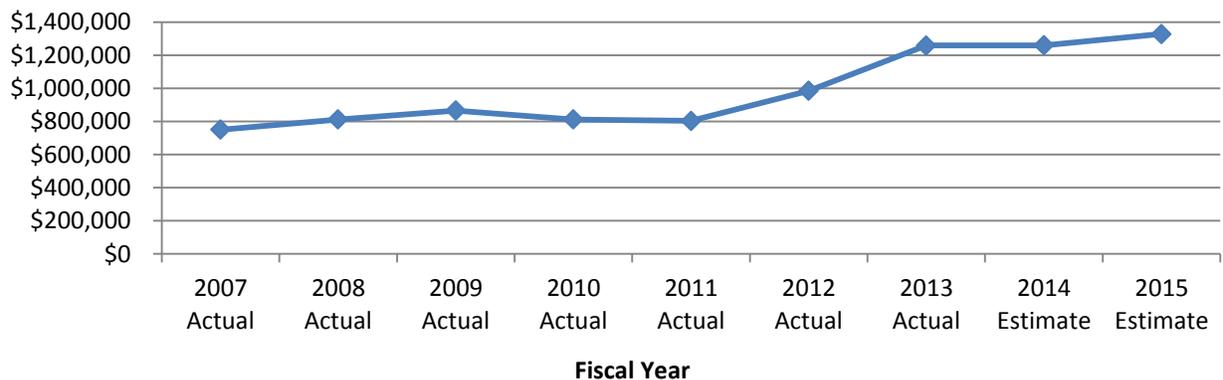
Graphs trending some of the major revenues captured under Licenses and Permits follow as well. These trends begin with FY 2007 as accounts were not as detailed out in prior years.

Business Licenses

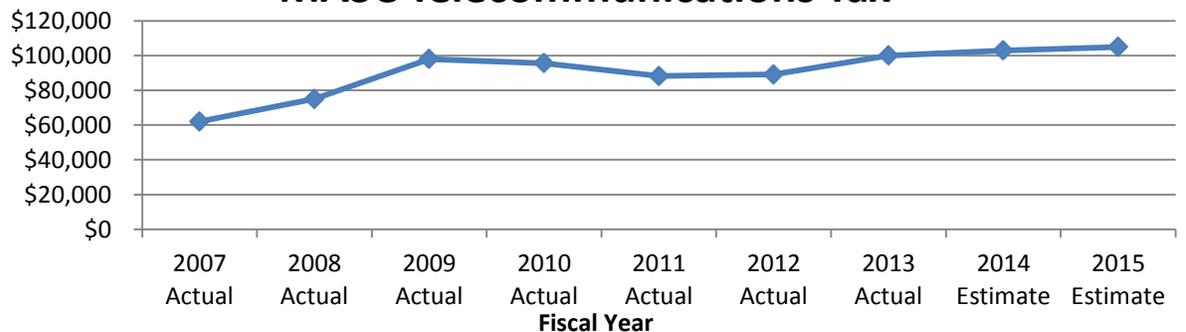


There were approximately 2,422 businesses licensed in FY 2013. We are projecting FY 2014 business license revenue to exceed budget by 8% due to prior year actuals and current year collections. FY 2015 is estimated 3% above the FY2014 estimate.

MASC Insurance Tax



MASC Telecommunications Tax

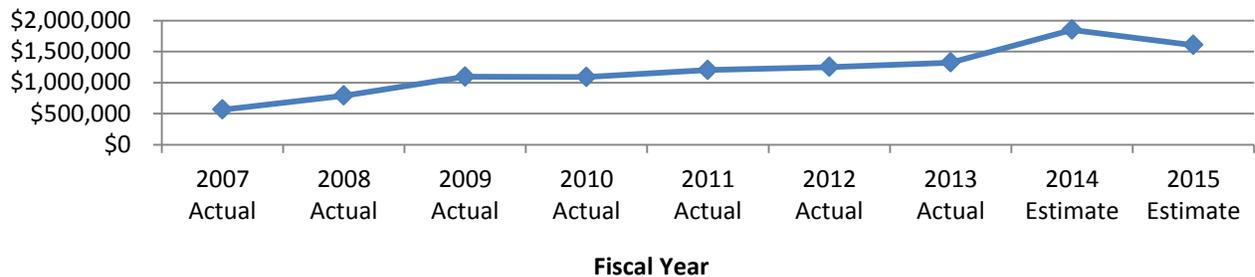


The actual revenues collected by the Municipal Association of South Carolina (MASC) for FY 2013 were significantly higher than anticipated due to delinquent collections. Estimates for FY 2014 and 2015 are based on an upward trends with recent collections.

General Fund

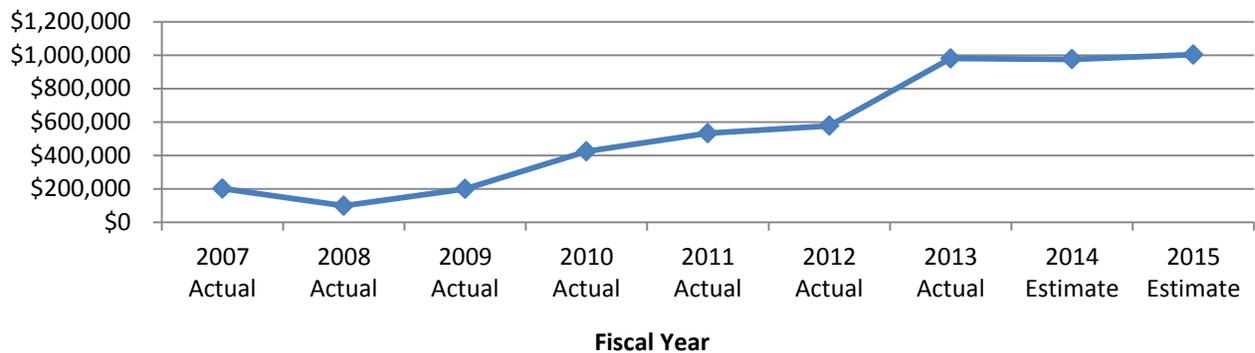
Revenues

Franchise Fees



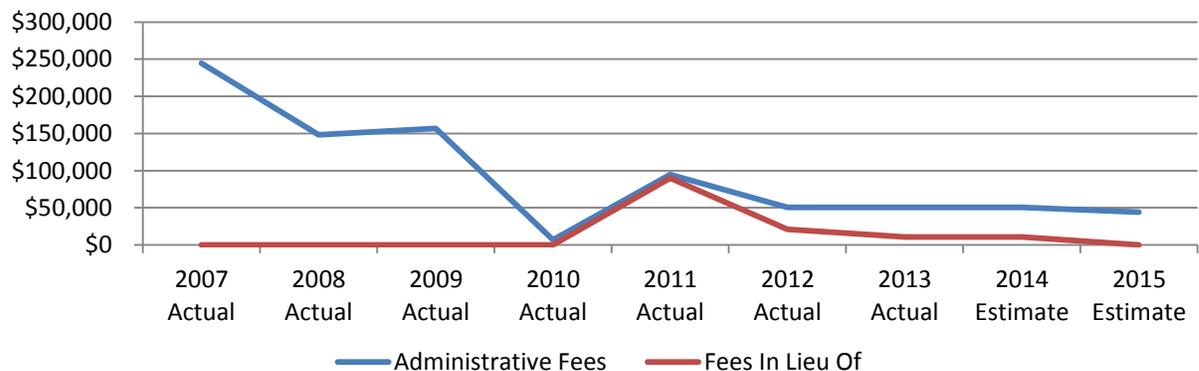
Aa prior year adjustment in franchise fees was paid by one of the electric utilities in FY 2014. This supplemental payment was deducted from the estimate for FY 2015 which still projects a slight increase in the revenues for FY 2015 less the supplement based on the upward trends.

Building Permits



The Town began providing inspection services in FY 2009. These revenues increased significantly (70%) in FY 2013 with increases in both commercial and residential inspections. The FY 2015 estimate includes a slight increase as FY 2014 is expected to remain relatively flat.

Administrative Fees & Fees In Lieu Of - Developer Fees

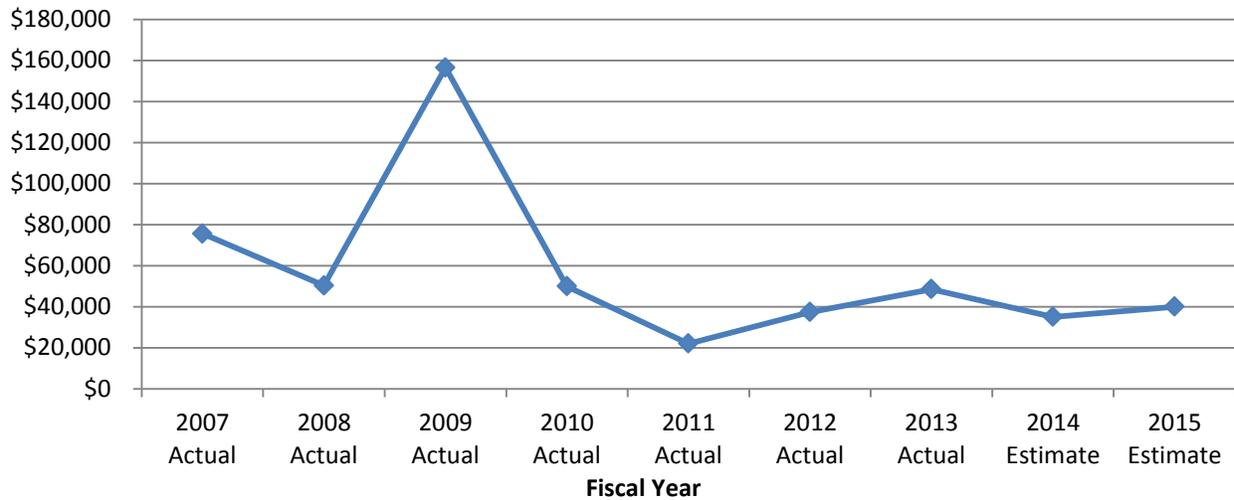


Developer Agreements were renegotiated in 2010 due to the slow down in development that resulted from the downfall of the economy.

General Fund

Revenues

Application Fees



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

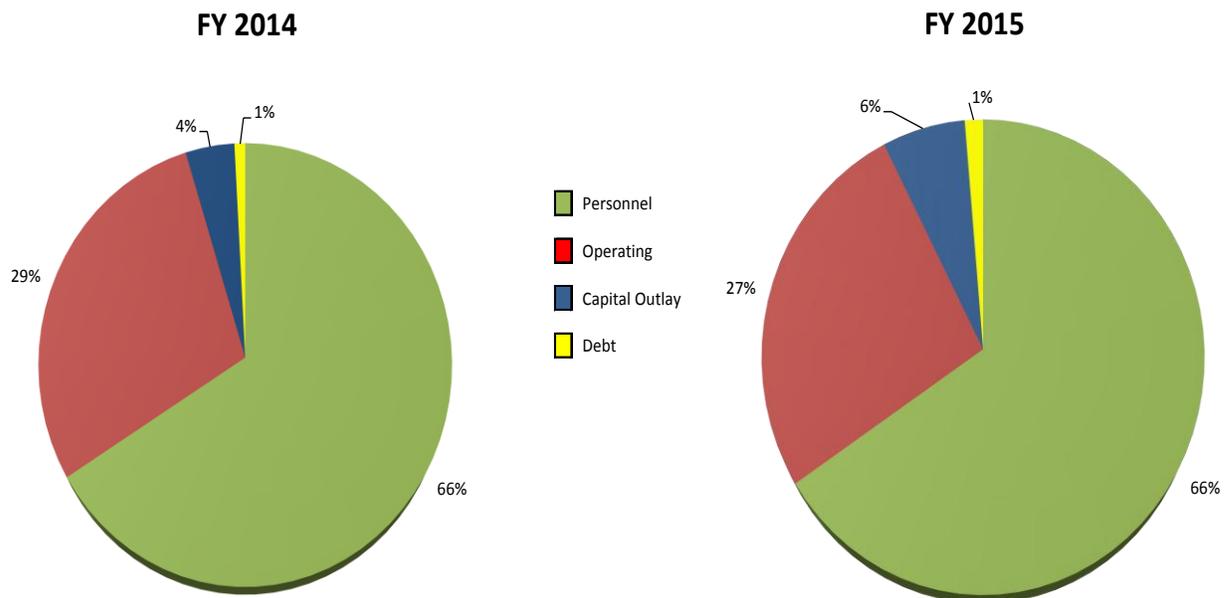
General Fund

Expenditures

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

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

BUDGET BY CATEGORY TYPE



General Fund Category	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Personnel	\$ 7,277,785	\$ 8,166,765	\$ 888,980	12.21%
Operating	3,202,680	3,327,325	124,645	3.89%
Capital Outlay	433,895	777,500	343,605	79.19%
Debt Service	95,650	170,615	74,965	78.37%
Total	\$ 11,010,010	\$ 12,442,205	\$ 1,432,195	13.01%

General Fund

Expenditures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Budget	FY 2015 Adopted Budget	Current vs. Proposed	
					Budget \$ Change	Budget % Change
General Fund						
Personnel	\$ 6,989,696	\$ 6,991,855	\$ 7,277,785	\$ 8,166,765	\$ 888,980	12.21%
Operating	3,040,661	2,583,274	3,202,680	3,327,325	124,645	3.89%
Capital Outlay	382,235	248,154	433,895	777,500	343,605	79.19%
Debt	40,769	111,890	95,650	170,615	74,965	78.37%
General Fund Total	\$ 10,453,362	\$ 9,935,172	\$ 11,010,010	\$ 12,442,205	\$ 1,432,195	13.01%

The **personnel category** is increasing \$888,980 or 12.21% for FY 2015. In addition to increases for employer contributions to health insurance and retirement plans, the proposal includes the addition of 10 full-time and two part-time positions being added at different times during the fiscal year. Even though not originally in the FY 2014 budget, one of these part-time positions and one of the full-time positions has already been added with an increase to the FY 2014 budget due to savings from filling vacated positions and department reorganizations. The timing of the impacts to the budget for the additional positions is shown on the following page.

The **operating category** is increasing \$124,645 or 3.4% for FY 2015. The FY 2014 budget includes expenditures related to a LCOG HOME Grant in the amount of \$142,622. No additional grant expenditures are available for budget in FY 2015; however, the unspent funds relative to the grant will carry forward to FY 2015 through a council-approved amendment after the first quarter of FY 2015. However, the non-grant related expenditures associated with Affordable Housing is increasing to \$150,000 for FY 2015 compared to \$50,000 for FY 2014.

The **capital outlay category** is increasing \$346,605. Funding to purchase thirteen new outfitted police vehicles is included in the upcoming fiscal year. Six are for new police officer positions and seven are in accordance with the Town's fleet replacement plan based on mileage estimates. An additional vehicle is proposed for the Engineering Department as well as a trailer mounted boom lift and a sand, salt, and seed spreader for Public Works. Appropriations are also included for an integrated public software program for the Police Department.

The **debt category** is increasing \$74,965 for the principal and interest payments on the seven outfitted police vehicles purchased in FY 2014. We currently have three vehicle financing loans 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 2015 Additional Personnel Impacts
 \$580,650 Salary + Benefits

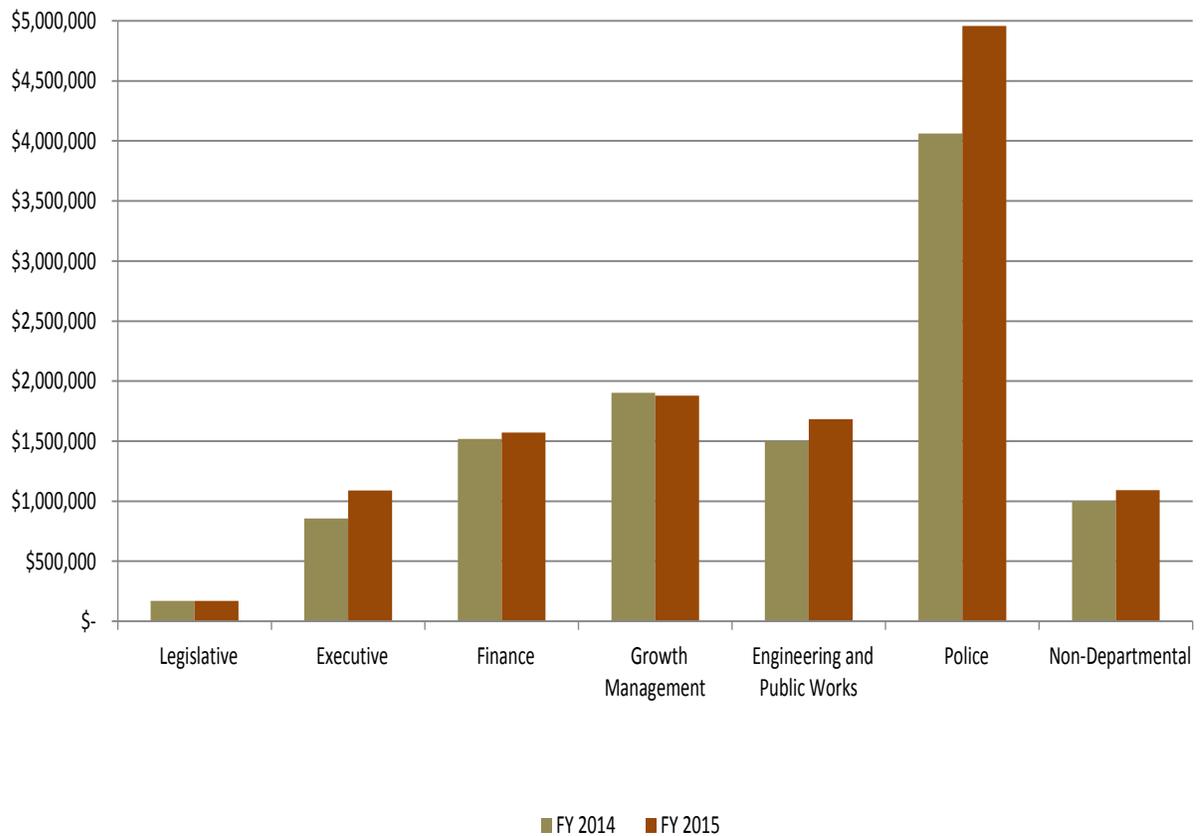
July	November	January
5 Police Officers	Building Inspector	Volunteer Coordinator (Part-Time)
CALEA Administrator		Beautification Supervisor
Victim's Advocate (Part-Time)		
Public Works Worker		
Director of Economic Development ¹		

¹ Note: The increase for this position was netted against the decrease in FY 2015 salaries & benefits for the Growth Management Administration Department as this Director position was filled with the former Director of Growth Management. The Assistant Director of the department was promoted to Director and the Planning & Community Development Manager was promoted to Assistant Director of Growth Management. This reorganization resulted in a savings for the Growth Management Administration Department for FY 2015.

General Fund

EXPENDITURE BUDGET AT THE UNIT LEVEL

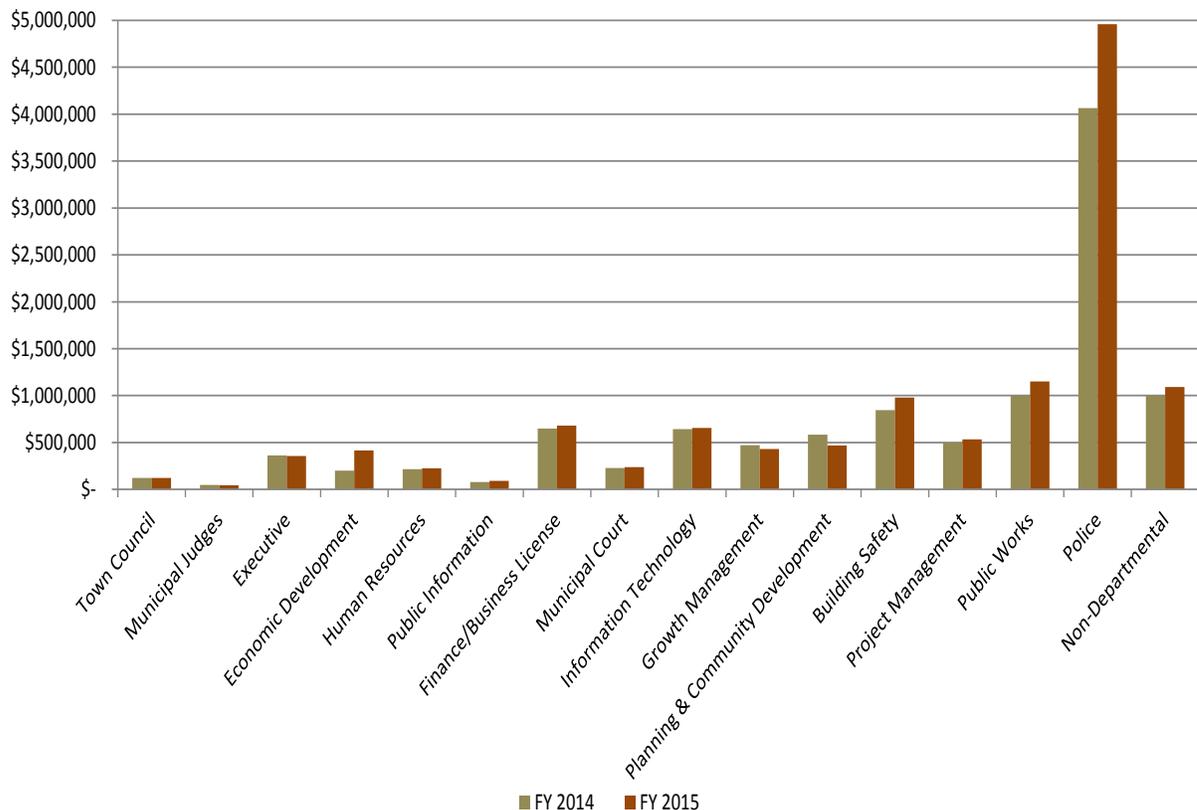
Unit	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Legislative	\$ 169,285	\$ 168,920	\$ (365)	-0.22%
Executive	856,290	1,088,115	231,825	27.07%
Finance	1,518,900	1,572,130	53,230	3.50%
Growth Management	1,903,505	1,879,035	(24,470)	-1.29%
Engineering and Public Works	1,499,875	1,683,970	184,095	12.27%
Police	4,063,175	4,958,485	895,310	22.03%
Non-Departmental	998,980	1,091,550	92,570	9.27%
Total	\$ 11,010,010	\$ 12,442,205	\$ 1,432,195	13.01%



General Fund

EXPENDITURE BUDGET AT THE DEPARTMENT LEVEL

Department	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Town Council	\$ 121,670	\$ 123,750	\$ 2,080	1.71%
Municipal Judges	47,615	45,170	(2,445)	-5.13%
Executive	363,000	357,450	(5,550)	-1.53%
Economic Development	200,300	414,425	214,125	106.90%
Human Resources	215,080	226,215	11,135	5.18%
Public Information	77,910	90,025	12,115	15.55%
Finance/Business License	647,920	681,000	33,080	5.11%
Municipal Court	227,375	236,500	9,125	4.01%
Information Technology	643,605	654,630	11,025	1.71%
Growth Management	472,370	430,350	(42,020)	-8.90%
Planning & Community Development	584,720	468,340	(116,380)	-19.90%
Building Safety	846,415	980,345	133,930	15.82%
Project Management	501,125	532,645	31,520	6.29%
Public Works	998,750	1,151,325	152,575	15.28%
Police	4,063,175	4,958,485	895,310	22.03%
Non-Departmental	998,980	1,091,550	92,570	9.27%
Total	\$ 11,010,010	\$ 12,442,205	\$ 1,432,195	13.01%

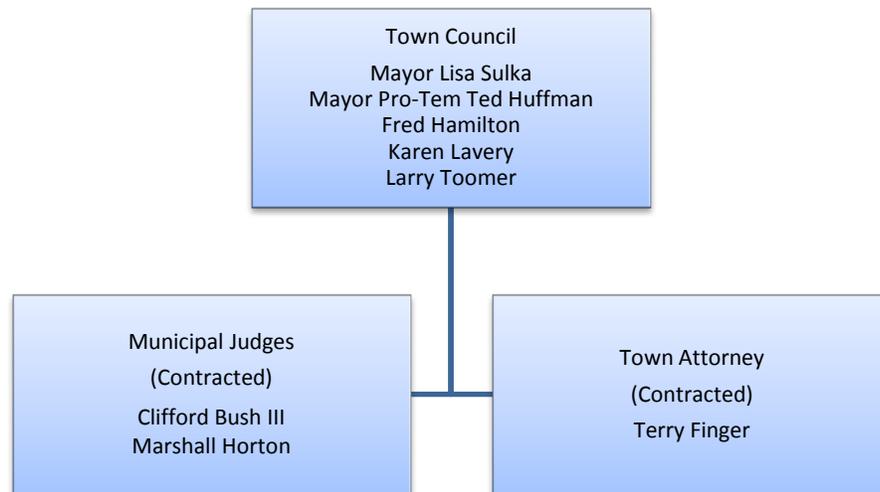


Operating and Performance Budgets

Unit: Legislative

Departments: Town Council, Municipal Judges

Function: General Government



Core Services:

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

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

Operating and Performance Budgets

Legislative

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

Operating and Performance Budgets

Legislative

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

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

Performance Indicators	Actual FY 2011	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Estimate FY 2015
Regular Council Meetings	12	12	12	12	12
Council Member Attendance at Council Meetings	95%	98%	99%	98%	98%
Special Workshop Council Meetings	0	5	4	4	5
Public Hearings	6	6	2	4	4
Agenda Items Reviewed/Acted Upon	225	220	230	224	225
Ordinances/Amendments Adopted	20	18	11	15	15
Education/Training Sessions Attended	5	5	5	5	5

General Fund Expenditures by Unit/Category

	FY 2012 Year-End Actual	FY 2013 Year-End Actual	FY 2014 Year-End Estimate	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Legislative							
Unit Summary							
Town Council	\$ 82,606	\$ 95,321	\$ 119,340	\$ 121,670	\$ 123,750	\$ 2,080	1.71%
Municipal Judges	41,207	46,636	46,680	47,615	45,170	(2,445)	-5.13%
Total	\$ 123,813	\$ 141,957	\$ 166,020	\$ 169,285	\$ 168,920	\$ (365)	-0.22%
Category Summary							
Salaries	\$ 33,600	\$ 33,600	\$ 44,300	\$ 45,885	\$ 55,000	\$ 9,115	19.86%
Benefits	2,570	13,675	7,675	8,420	10,415	1,995	23.69%
Operating	87,643	94,682	114,045	114,980	103,505	(11,475)	-9.98%
Total	\$ 123,813	\$ 141,957	\$ 166,020	\$ 169,285	\$ 168,920	\$ (365)	-0.22%

Key operational changes or issues:

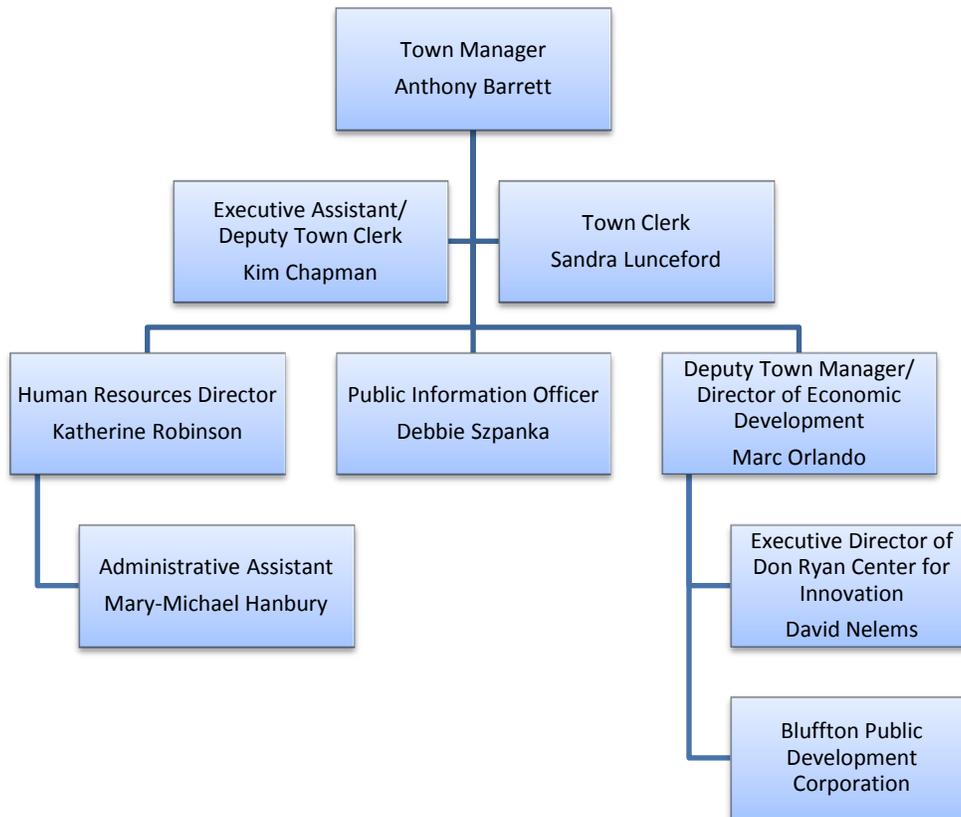
Election expenses are included in the FY 2014 and not FY 2015. Salary increases for Council were effective in January of 2014 following the November election.

Operating and Performance Budgets

Unit: Executive

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

Function: General Government



Core Services:

Town Manager – Functions include organiza-tional 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 Managements, and special projects and administrative support to Town Manager, Mayor and Council.

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.

Operating and Performance Budgets

Executive

Public Information continued - 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 1 – 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
<ul style="list-style-type: none"> • Coordinate annual Strategic Planning Sessions. (Town Goal 4) • Maintain a uniform procedure for all Town appointed Boards and Commissions. (Town Goal 4) • Target larger market with Town of Bluffton news and information through the use of advancing technology and email. (Town Goal 4)
Human Resources
<ul style="list-style-type: none"> • Continue to develop new policies and practices for personnel as needed and continue with revisions to employee handbook. (Town Goal 4) • Continue to research vendors providing compensation studies to provide regional statistics on compensation and pay increases. (Town Goal 4)
Public Information
<ul style="list-style-type: none"> • Continually strive to increase Bluffton residents' and business owners' understanding of Town policies, issues, advocacies and positions through public information venues such as social media, the Mayor's blog, emails, media releases, print and electronic media outlets. (Town Goal 4) • Develop and execute a "Citizens Academy" for local residents and business owners. This multi-week workshop, modeled after a Citizens Police Academy or a Leadership Class, will give participants an in-depth look into how Town Departments operate. (Town Goal 4) • Coordinate citizen engagement activities to implement Bluffton's new brand, "Heart of the Lowcountry." Engagement activities include an art show, partnering with the Society of Bluffton Artists, and recruiting local businesses to implement the new bank in their materials. (Town Goal 4)
Don Ryan Center for Innovation (DRCI)
<ul style="list-style-type: none"> • Hiring Intern to help Director with day to day activities. (Town Goal 2) • Create a Grants/Foundations Fundraising committee from the Board for pursuing independent operational funding. (Town Goal 2) • Create an innovator "think tank" comprised of local individuals in the technology, entrepreneur space to help identify potential innovators and other ways to build awareness of and solidify the reputation of the Center. (Town Goal 2)

Operating and Performance Budgets

Executive

<p>Pursue 5-8 new innovators. (Town Goal 2)</p> <p>Graduate at least 5 existing innovators. (Town Goal 2)</p> <p>Expand awareness of the Don Ryan Center through social media and other cooperative partnerships. (Town Goal 2)</p> <p>Pursue possible events that can be hosted by the DRCI in Bluffton to attract innovative/technology minded individuals and organizations. (Town Goal 2)</p> <p>Continue to revise and enhance the physical space of the Center. (Town Goal 2)</p>
Bluffton Public Development Corporation (BPDC)
<p>Review and implementation of the Bluffton/Hilton Head Chamber of Commerce’s Bluffton Branding Program. (Town Goal 2)</p> <p>Implementation of the BPDC Action Plan. (Town Goal 2)</p> <p>Overhaul of the Old Town Historic District Regulations. (Town Goal 2)</p> <p>Attract major business hotel and development. (Town Goal 2)</p> <p>Implementation of the Buckwalter Place Commerce Park--- a Multi-County Industrial/Business Park (MCIP) Action Plan. (Town Goal 2)</p> <p>Development and implementation of the Bluffton Public Development Corporation/Town Economic Development website. (Town Goal 2)</p>

Recent Performance Accomplishments:

Executive
<p>Annual Strategic Planning Sessions held February 25-27 and April 7. (Town Goal 4)</p> <p>Continued economic development opportunities through the establishment of the Bluffton Public Development Corporation and a Director of Economic Development headed by the by the former Director of Growth Management who is also the Deputy Town Manager. (Town Goal 4)</p>
Human Resources
<p>Completed Pay Study and provided Pay Plan recommendations.</p> <p>Promoting health and wellness through the scheduling of various activities for voluntary staff participation.</p>
Public Information
<p>Completed a more than 6-month branding process for the Town of Bluffton which included recruiting demographically diverse participants in the research segment of this process. More than 120 participants attended charrettes or public sessions, more than 500 people completed surveys and more than 30 people discussed their perspectives about Bluffton during one-on-one interviews. (Town Goal 4)</p> <p>Implemented and increased participation in the Town’s social media venues, including Facebook and Twitter accounts for the Town of Bluffton and Police Department. (Town Goal 4)</p> <p>Celebrated the Town successes and accomplishments with community engagement activities and events including the Shrimp Boat Celebration, Arbor Day, Holiday Food Drive and the Branding Art event. (Town Goal 4)</p> <p>Increased coverage of Town events, activities and policies due to strengthening relationships with local media representatives and releasing an average of three media releases a week to the public and media. (Town Goal 4)</p> <p>Collected hundreds of emails of residents and business owners to increase the databases and direct reach of the Mayor’s Blog and the DRCI messages. (Town Goal 4)</p>

Operating and Performance Budgets

Executive

Don Ryan Center for Innovation (DRCI)
• Two graduation events of six companies (May and October). (Town Goal 2)
• New Executive Director. (Town Goal 2)
• New Board of Directors. (Town Goal 2)
• New website. (Town Goal 2)
• Social Media Strategy. (Town Goal 2)
• Monthly Educational Sessions. (Town Goal 2)
• Updated Center furnishings and mounted HD monitor and computer on rolling base. (Town Goal 2)
Bluffton Public Development Corporation (BPDC)
• Adopted By-Laws and Amendments to provide for Ex-Officio Members. (Town Goal 2)
• Facilitated the appointment of a BPDC full Board Member to serve as an Ex-Officio member of the Don Ryan Center for Innovation Board. (Town Goal 2)
• Prepared and adopted the BPDC Strategic Plan 2013-2018. (Town Goal 2)
• Adopted annual operating and capital budgets. (Town Goal 2)
• Adopted Charters for four working Committees (Executive, Finance, Business Retention and Expansion, and Buckwalter Place Multi-County Industrial/Business Park). (Town Goal 2)
• Purchased 5 acres of property from Beaufort County in Buckwalter Place for economic development. (Town Goal 2)
• Amended the Buckwalter Place Multi-County Industrial/Business Park (MCIP) Intergovernmental Agreement with Beaufort County to allow for the release of MCIP funds for improvements. (Town Goal 2)
• Approved Buckwalter Place Commerce Park ---A Multi-County Industrial/Business Park (MCIP) Action Plan. (Town Goal 2)
• Established a comprehensive landscape maintenance contract for Buckwalter Place. (Town Goal 2)
• Hosted an Open House to acknowledge CareCore National's LEED Building Certification and Showcased the Don Ryan Center for Innovation. (Town Goal 2)

Performance Indicators	Actual FY 2011	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Estimate FY 2015
Employment Turnover	10%	11.65%	12.7%	10%	10%
Number of Public Information Releases	N/A	N/A	50	100	105
Increase of at least 20% in Mayor's Database	N/A	N/A	750	1500	1600
Increase of at least 20% in Don Ryan Center's for Innovation Database	N/A	N/A	650	2,000	2,400
Number of sponsors for the Don Ryan Center for Innovation	N/A	3	6	7	10
Number of innovators utilizing the Don Ryan Center for Innovation	N/A	5	14	9	8
Number of innovators graduated from the Don Ryan Center	N/A	0	6	5	5

Operating and Performance Budgets

Executive

General Fund Expenditures by Unit/Category

Executive	FY 2012 Year-End Actual	FY 2013 Year-End Actual	FY 2014 Year-End Estimate	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary							
Executive	\$ 328,699	\$ 379,350	\$ 352,150	\$ 363,000	\$ 357,450	\$ (5,550)	-1.53%
Economic Development	54,310	164,527	197,520	200,300	414,425	214,125	106.90%
Human Resources	187,385	185,885	240,905	215,080	226,215	11,135	5.18%
Public Information	-	-	73,480	77,910	90,025	12,115	N/A
Total	\$ 570,394	\$ 729,762	\$ 864,055	\$ 856,290	\$ 1,088,115	\$ 231,825	27.07%
Category Summary							
Salaries	\$ 366,967	\$ 457,264	\$ 489,830	\$ 477,075	\$ 604,430	\$ 127,355	26.69%
Benefits	131,764	150,251	186,735	191,900	237,280	45,380	23.65%
Operating	71,663	122,247	187,490	187,315	246,405	59,090	31.55%
Total	\$ 570,394	\$ 729,762	\$ 864,055	\$ 856,290	\$ 1,088,115	\$ 231,825	27.07%
Full-Time Positions	6	7	7	7	8	1	N/A
Part-Time Positions	0	0	0	0	0	0	N/A

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

Key operational changes or issues:

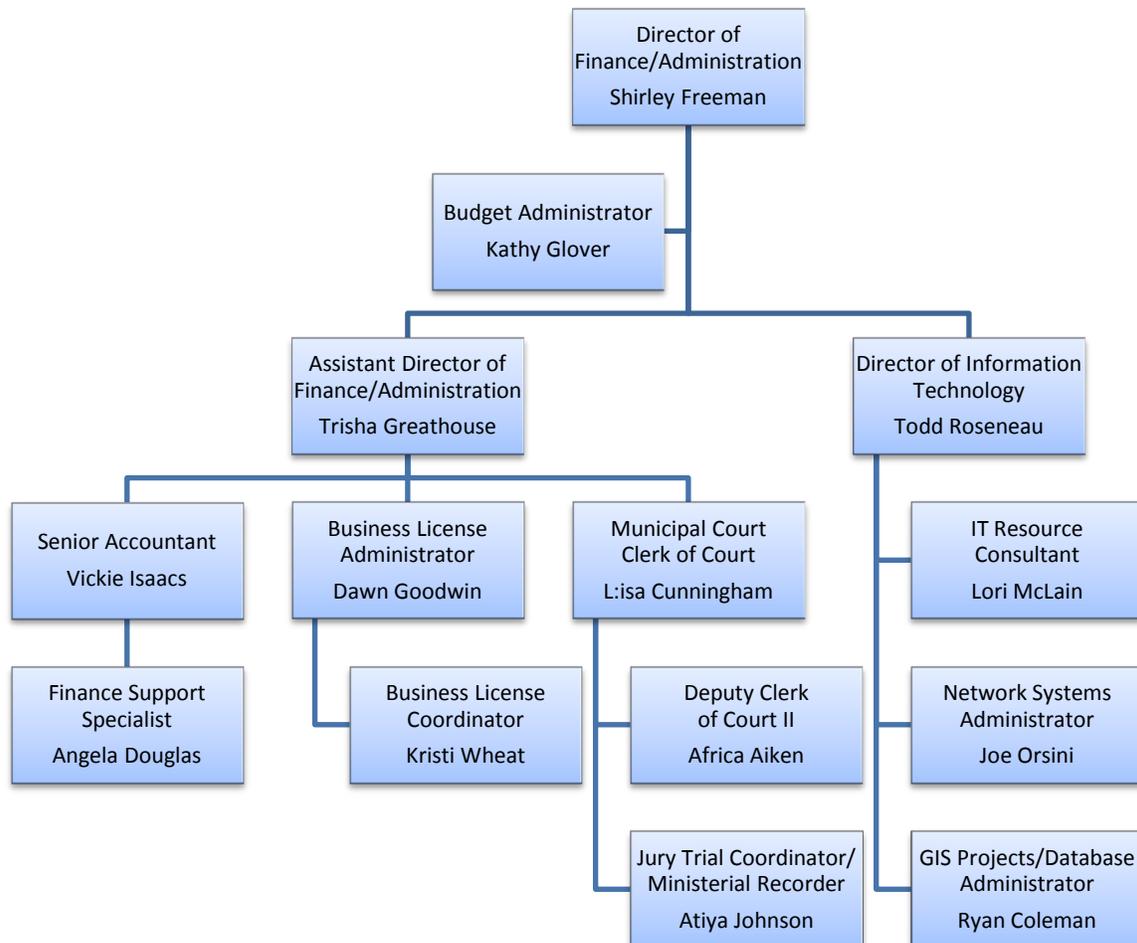
A newly created Economic Director position is being filled by the former Director of Growth Management and oversees the Don Ryan Center for Innovation and the Bluffton Public Development Corporation in addition to other economic initiatives outlined in the Strategic Plan.

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 misdemeanor traffic, criminal, municipal ordinance and parking violations occurring within Bluffton town limits.

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

Operating and Performance Budgets

Finance/Administration



Current Performance Initiatives: (All in support of Town Goal 4.)

Finance
<ul style="list-style-type: none"> • Preparation of a balanced budget including capital plans for Economic Development initiatives. • 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 diverse funding options for Town services and infrastructure for FY 2016 and beyond.

Business License
<ul style="list-style-type: none"> • Upgrade EnerGov software to Enterprise 9 which will allow businesses to renew their licenses on line. This conversion will also contain an upgrade in standard reporting that will better fit our needs. • Perform Rate Classification Study to determine feasible updates for the Town. • Continue with business compliance audits to ensure accurate collections and coordinate monthly meetings with local commercial business owners.

Municipal Court
<ul style="list-style-type: none"> • Revise inter-office procedures to cut redundancy. • Coordinate with Judges and staff to promote the effective administration of justice with a variety of programs and methods by utilizing Solicitor-approved Programs, community service at local nonprofit organizations, and weekend service jail commitments. • Collaborate with law enforcement to assist in reducing accounts receivable.

Information Technology
<ul style="list-style-type: none"> • Continue to increase the Town's Social Media presence to promote the Town and its business opportunities and assist with Economic Development website and available commercial space. • Replacement of Town's Phone System. • Provide another option to access the internet rather than relying solely on the County for access.

Operating and Performance Budgets

Finance/Administration

Recent Performance Accomplishments: (All in support of Town Goal 4 unless specified otherwise.)

Finance
<ul style="list-style-type: none">• Received an unqualified audit opinion for FY 2013 Financial Statements and Single Audit reports.• Awarded a Certificate of Achievement for Excellence in Financial Reporting from the Governmental Finance Officers Association for the 6th consecutive year.• Received an Award for Outstanding Achievement in Popular Annual Financial Reporting from the Governmental Finance Officers Association for the 3rd consecutive year.• Received a Distinguished Budget Presentation Award from the Governmental Finance Officers Association for the 3rd consecutive year.• Completed MUNIS Financial Software Upgrade including Dashboard Web Utility and provided staff training.• Developed a Local Accommodations Tax Allocation Policy for Town Public Projects.• Developed an Accommodations Tax Rating Sheet for the Advisory Committee to use for recommendations and communications for Town Council's approval of funding.• RFP for audit services completed.• Continue to support the Don Ryan Center for Innovation and Bluffton Development Corporation.

Business License
<ul style="list-style-type: none">• Updated Business License Ordinance to remain in compliance with MASC standards.• Adopted the MASC Standardized Business License Application.• Entered into Setoff Debt Collections Act Agreement with MASC to collect delinquent debts on Sole Proprietorship business accounts that use a social security number.• Updated the Mobile Vendor Ordinance to be in compliance with Town's Unified Development Ordinance (UDO).

Municipal Court
<ul style="list-style-type: none">• Redistributed staff responsibility after reduction in staff to continue to meet objectives and provide a most efficient workflow.• Reduced jury trial back log by increasing jury roster meetings to monthly versus quarterly with an end result of plea agreements.• Developed a flexible payment plan schedule for those defendants having difficulty paying fines/cost balances.

Information Technology
<ul style="list-style-type: none">• Completed upgrades to Bluffton Explorer. Website application featured by ESRI in their annual national gallery of maps.• New servers for MUNIS and EnerGov using Hyper-v.• Upgrades to servers NOS and memory.• Engineering & Stormwater Department buildings were merged into one T1 connection resulting in a savings and better performance. The Buildings & Grounds facility was brought on the Town's network using Metro-e.• RFP for Town's phone system replacement completed.• Website refinements including more social media and an adoption of a social media policy.

Operating and Performance Budgets

Finance/Administration

Performance Indicators	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Estimate FY 2015
Vendor Files Maintained	312	307	305	300
Accounts Payable Invoices Processed	4,829	5,846	5,500	5,673
W-2's Issued	120	124	119	122
Federal Grants Tracked/Amount	9/\$1,326,585	7/\$674,289	6/\$1,532,595	1/\$100,000
Depreciable Assets Tracked	167	179	187	193
Financial Statement Adjusting Entries By Auditors	0	0	0	0
Consecutive Years of GFOA CAFR Award	4	5	6	7
Consecutive Years of GFOA PAFR Award	1	2	3	4
Consecutive Years of GFOA Budget Award	1	2	3	4
Bond Ratings – Standard & Poors and Moody's	AA-/Aa2	AA-/Aa2	AA-/Aa2	AA-/Aa2
Business Licenses Issued	2,245	2,422	2,450	2,475
Business License Revenue Per Staff	\$553,786	\$642,485	\$650,000	\$668,450
Business License Compliance Audits	N/A	25	25	25
Hospitality Tax Remitters	108	110	112	114
Local Accommodations Tax Remitters	10	10	14	14
Cases Filed/Disposed	5,188/5,214	4,009/4,037	3,060/3,060	4,050/4,050
Court Trials/Jury Trial	6,466/3	5,170/2	4,800/3	5,000/3
General Fund Revenue Per Cases Filed	\$37.75	\$47.25	\$55.72	\$41.98
General Fund Expenditures Per Cases Filed	\$51.82	\$62.79	\$74.30	\$58.40
General Fund Revenue Per Line Employee	\$48,960	\$47,361	\$56,833	\$56,666
Effectively Manage Delinquent Cases	\$73,181	\$95,064	\$115,174	\$90,000
Total Desktops Supported	67	70	73	75
Total Laptops Supported	60	63	65	70
Total Printers Supported	14	14	13	13
Total Servers Supported (Includes Backups)	25	26	28	29
Total iPads Supported	23	25	30	33
Total iPhones Supported	25	27	30	33
Website Visits	82,500	85,000	90,000	94,000
Usable Network Uptime	99%	99%	99%	99%

Operating and Performance Budgets

Finance/Administration

General Fund Expenditures by Unit/Category

Finance/Administration	FY 2012 Year-End Actual	FY 2013 Year-End Actual	FY 2014 Year-End Estimate	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change
Unit Summary						
Finance/Business License	\$ 592,727	\$ 628,670	\$ 632,705	\$ 647,920	\$ 681,000	\$ 33,080
Municipal Court	268,970	252,115	225,150	227,375	236,500	9,125
Information Technology	537,104	547,109	631,450	643,605	654,630	11,025
Total	\$ 1,398,801	\$ 1,427,894	\$ 1,489,305	\$ 1,518,900	\$ 1,572,130	\$ 53,230
Category Summary						
Salaries	\$ 791,666	\$ 806,207	\$ 785,075	\$ 800,105	\$ 836,460	\$ 36,355
Benefits	241,963	262,449	265,675	276,745	287,075	10,330
Operating	322,493	347,438	422,970	426,465	398,595	(27,870)
Capital Outlay	42,679	11,800	15,585	15,585	50,000	34,415
Total	\$ 1,398,801	\$ 1,427,894	\$ 1,489,305	\$ 1,518,900	\$ 1,572,130	\$ 53,230
Full-Time Positions	15	15	14	14	14	N/A
Part-Time Positions	0	0	0	0	0	N/A

Key operational changes or issues:

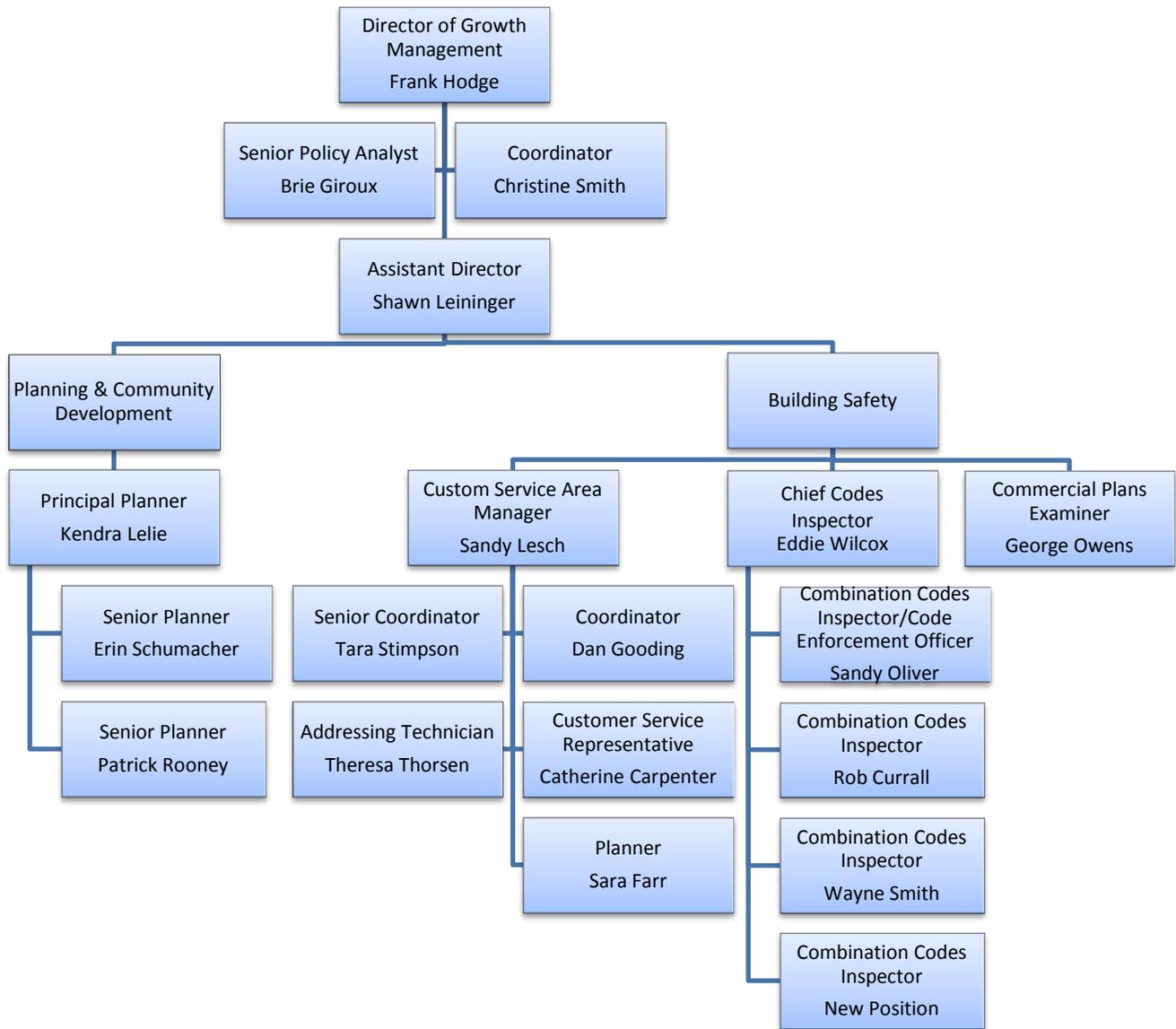
Capital Outlay for FY 2015 includes the purchase of an integrated public software program for the Police Department in Information Technology's budget proposal.

Operating and Performance Budgets

Unit: Growth Management

Departments: Growth Management Administration¹, Planning & Community Development¹, Building Safety²

Functions: ¹General Government, ²Public Safety



Core Services:

Planning & Community Development – Responsible for the management and coordination of the planning 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); and development and implementation of the Community Development Program which includes affordable and workforce housing, home repair, neighborhood planning, and community outreach and involvement.

Operating and Performance Budgets

Growth Management

Building Safety – Responsible for the management and coordination of the building permit 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 implementation of the Town’s Emergency Operations and Disaster Recovery Plans.

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.



Current Performance Initiatives:

Planning and Community Development
<ul style="list-style-type: none"> Assess and update the 2007 Comprehensive Plan. (Town Goal 3) Development of the Bluffton Small Home Series Infill Housing Program. (Town Goal 3) Closeout or initiate the update of the Southern Beaufort County Regional Plan. (Town Goal 3)

Operating and Performance Budgets

Growth Management

Current Performance Initiatives continued:

Planning and Community Development
<ul style="list-style-type: none">• Development and implementation of the Beautification Committee Work Program (Town Goals 3 and 5)<ul style="list-style-type: none">○ Design and construction of a new entry sign to Old Town Bluffton on Bluffton Road;○ Annual Arbor Day event coordinated with the Beaufort County School District; and,○ Preparation of the FY15 Work Program.• Amendments to the Unified Development Ordinance including (Town Goal 3):<ul style="list-style-type: none">○ Pruning, landscape maintenance, and buffer standards;○ Historic District application review program enhancements;○ Modifying the review authority of the Highway Corridor Overlay District; and,○ Establishing off-street parking as a conditionally permitted use in certain areas of the Old Town Bluffton Historic District.• Development and implementation of the Affordable Housing Committee Work Program (Town Goal 3):<ul style="list-style-type: none">○ Minor home repair program;○ Major home repair program ;○ Abatement/demolition of unsafe structures;○ Preparation of the FY15 Work Program; and,• Development of the Bluffton Small Home Infill Housing Series Program. (Town Goal 3)• Annual monitoring of Wharf Street Redevelopment Project Homeownership Program / NSP Grant Award. (Town Goal 3)• Assist in the preparation of the Calhoun Street and Adjacent Area Study. (Town Goal 5)• Assist in the preparation of the Garvin House Structural Assessment and Preservation Plan. (Town Goals 3 and 5)• Assist in the development of an amended Noise Ordinance. (Town Goal 3)• Coordinating with the City of Beaufort to support a proposed county-wide tax incentive program for the rehabilitation of historic properties. (Town Goal 3)• Continuance of the Planning and Zoning Orientation and Continuing Education Program for Staff, Boards and Commissions. (Town Goal 4)

Building Safety/Emergency Preparedness
<ul style="list-style-type: none">• Update Emergency Operations Plan. (Town Goal 3)• Update Disaster Recovery Plan. (Town Goal 3)• Continuance of the Abatement of Unsafe/Uninhabited Structures Program. (Town Goal 3)• Continuance of the Community Based Code Enforcement Program. (Town Goal 3)

Customer Service
<ul style="list-style-type: none">• Continuance of the Neighborhood Assistance Program. (Town Goal 3)• Assist commercial Property Owner's Associations with On-Site Directional Signage Programs. (Town Goal 3)• Continuance of the Old Town of Bluffton Housing Rehabilitation Program (Major Repairs) in cooperation with the Lowcountry Council of Government (LCOG). (Town Goal 3)

Operating and Performance Budgets

Growth Management

Current Performance Initiatives continued:

Customer Service
<ul style="list-style-type: none">• Continuance of configuration of software for migration of EnerGov software to a web-based platform; streamlining processes for more efficient operations and creating online services. (Town Goal 4)• Establish a Citizen Access Portal providing online services for application submittals and fee payments. (Town Goal 4)• Continuance of internal and external Customer Service Center process improvements. (Town Goal 4)• Development of customer service survey to provide feedback from the public regarding the Growth Management Customer Service Center. (Town Goal 4)

Recent Performance Accomplishments:

Planning and Community Development
<ul style="list-style-type: none">• Sold all 6 of the Wharf Street Redevelopment Project homes to qualified buyers and closed the NSP and HOME Grants associated with the project. (Town Goal 3)• Awarded the 2013 Municipal Association of South Carolina's Municipal Achievement Award for the Wharf Street Redevelopment Project. (Town Goal 3)• Recognized by the National League of Cities for the Wharf Street Redevelopment Project. (Town Goal 3)• Completed the Old Town Wayfinding and Signage Program and closed the Preserve America Grant associated with the project. (Town Goals 3 and 5)• Amended the UDO to (Town Goals 3 and 4):<ul style="list-style-type: none">○ Streamline the Development Plan and Subdivision Plan application review programs;○ Make the demolition of contributing structures in the Old Town Bluffton Historic District a last resort;○ Add protections for significant trees; and,○ Allow additional temporary sign options to businesses.• Re-established the Beautification Committee by defining specific roles and responsibilities and adopted a Work Plan and Tree is the Key Tree Management Policy that includes (Town Goals 3 and 5):<ul style="list-style-type: none">○ Creation of a Public Tree Planting Plan identifying priority areas and appropriate tree species for the planting of trees on public property and rights-of-way;○ Planting of Live Oaks along Buckwalter Parkway at Buckwalter Place;○ Design and construction of a new entry sign to Old Town Bluffton on Bluffton Road;○ Landscaping of entry signs to Old Town Bluffton;○ An annual Arbor Day event coordinated with the Beaufort County School District; and,○ Establishment of a Share-the-Cost Tree Planting Program.• Awarded Tree City USA redesignation (second year). (Town Goal 3)• Awarded \$142,622 in HOME Grant Funds for the establishment of the Town of Bluffton Housing Rehabilitation Project -Major Repairs. (Town Goal 3)• Adopted the Affordable Housing Committee Work Program that includes (Town Goal 3):<ul style="list-style-type: none">○ Minor home repairs up to \$5,000 per home to provide safe and dry homes;○ Major home repairs up to \$25,000 per home to provide repair and upgrade of home systems to meet current code;

Operating and Performance Budgets

Growth Management

Recent Performance Accomplishments continued:

Planning and Community Development
<ul style="list-style-type: none">○ Abatement/demolition of unsafe structures;○ Septic system repair and maintenance;○ Development of the Bluffton Small Home Infill Housing Series Program; and○ Provision of an affordable housing redevelopment incentive.● Executed a Memorandum of Understanding with the Bluffton Historical Preservation Society to establish a Strategic Plan for the preservation of historic resources. (Town Goal 3)● Assisted in the establishment of the Southern Beaufort County Corridor Beautification Board. (Town Goal 3)● Conducted planning and zoning orientation and continuing education curriculum for Staff, Boards, and Commissions as required by the SC Planning Enabling Act. (Town Goal 3.)

Building Safety/Emergency Preparedness
<ul style="list-style-type: none">● Updated the Town of Bluffton Emergency Operations Plan. (Town Goal 3)● Updated the Town of Bluffton Disaster Recovery Plan. (Town Goal 3)● Conducted three seminars/workshops for the building community to inform them of code changes due to the adoption of the 2012 International Codes. (Town Goal 4)

Customer Service
<ul style="list-style-type: none">● Provided online monthly Growth Management Reports delivering information to the public regarding numbers of permits issued and active Growth Management applications for proposed projects. (Town Goal 4)● Developed process changes and provided cross training of staff which improved efficiency and resulted in sustaining a high level of customer service during a period of increased permit and application activity without the need for hiring additional staff. (Town Goal 4)● Established a centralized system for submittal of required paperwork for construction inspections. (Town Goal 4)● Implemented the Town of Bluffton Rehabilitation Program to provide for major home repairs up to \$25,000. (Town Goal 3)● Implemented the Neighborhood Assistance Program and Buck Island/Simmons ville Neighborhood Plan (Town Goal 3):<ul style="list-style-type: none">○ Facilitated 9 home repairs.● Abated/demolished 15 unsafe/uninhabited structures.<ul style="list-style-type: none">○ Improved health, safety and welfare of the community. (Town Goal 3)

Capital Improvement Projects Program
<ul style="list-style-type: none">● Assisted with the implementation of the following Capital Improvement Program Projects:<ul style="list-style-type: none">○ Wharf Street Redevelopment Project (Town Goal 3)○ DuBois Park Redevelopment (Town Goals 3 and 5)○ Oyster Factory Park (Town Goals 3 and 5)○ Calhoun Street and Adjacent Area Study (Town Goals 3 and 5)○ May River SC DHEC Section 319 Grant Stormwater Retrofit Pilot Project. (Town Goal 1)

Operating and Performance Budgets

Growth Management

Performance Indicators	Actual FY 2011	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Estimate 2015
Annexation Petitions	2	0	0	1	1
Building Permits	746	810	1005	1250	1300
Certificate of Appropriateness Permits	25	34	40	39	35
Comprehensive Plan Amendments	0	1	0	0	1
Concept Plan Amendments	1	1	2	0	1
Concept Plans	1	0	0	0	0
Development Plans	8	28	34	25	30
Development Plan Amendments	4	2	9	7	10
Development Agreement Amendments	2	2	2	0	1
Exempt Plats	45	42	29	22	30
Historic Preservation Overlay District Signage and Site Feature Permits	26	34	33	31	40
Master Plans	2	1	0	0	0
Master Plan Amendments	2	1	9	0	5
Pre Applications	3	19	63	48	55
Sign Permits	41	38	64	63	65
Silviculture/Land Disturbance Permits	1	1	0	0	0
Subdivision Plans	8	10	7	12	15
Transfer of Development Rights	0	0	0	0	0
Tree Removal Permits	47	66	57	60	60
Variance	0	1	2	1	0
Zoning Map Amendments	6	2	0	1	1
Zoning Permit	NA	3	8	8	10
Vertical construction inspections	5,731	6,970	8,900	15,000	16,000
Daily building construction inspection avg. per Building Code Inspector	12	15	15	15	15
Total building plan reviews conducted	456	501	730	725	750
Certificate of Occupancy issued for new structures	236	258	324	400	425
New single family residential and additions/remodel permits issued within 4 business days	99%	99%	85	95	95
Miscellaneous small permits (i.e. re-roofing, HVAC change-outs, irrigation) issued within 30 minutes	100%	100%	100%	100%	100
Public meetings, public workshops, community outreach events	105	101	110	122	131
Town initiated Affordable Housing Units added	0	6	0	0	0
Unsafe/uninhabited structures removed	12	9	15	5	7

Operating and Performance Budgets

Growth Management

General Fund Expenditures by Unit/Category

Growth Management	FY 2012 Year-End Actual	FY 2013 Year-End Actual	FY 2014 Year-End Estimate	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary							
Growth Management Administration	\$ 380,789	\$ 391,704	\$ 468,000	\$ 472,370	\$ 430,350	\$ (42,020)	-8.90%
Planning & Community Development	609,595	497,477	524,120	584,720	468,340	(116,380)	-19.90%
Building Safety	649,634	676,501	840,120	846,415	980,345	133,930	15.82%
Total	\$ 1,640,018	\$ 1,565,682	\$ 1,832,240	\$ 1,903,505	\$ 1,879,035	\$ (24,470)	-1.29%
Category Summary							
Salaries	\$ 952,094	\$ 1,033,090	\$ 1,075,500	\$ 1,101,980	\$ 1,134,940	\$ 32,960	2.99%
Benefits	304,841	333,310	364,520	377,305	388,455	11,150	2.96%
Operating	383,083	199,282	392,220	392,220	355,640	(36,580)	-9.33%
Capital Outlay	-	-	-	32,000	-	(32,000)	N/A
Total	\$ 1,640,018	\$ 1,565,682	\$ 1,832,240	\$ 1,903,505	\$ 1,879,035	\$ (24,470)	-1.29%
Full-Time Positions	16	16	18	18	19	1	N/A
Part-Time Positions	0	0	0	0	0	0	N/A

Key operational changes or issues:

Savings recognized in Growth Management Administration for staff restructuring with the moving of the former Director to the Economic Development Unit.

One vacant Senior Planner position eliminated in the Planning and Community Development Department.

One Combination Building Inspector added in FY 2014 without increasing the Growth Management Unit's bottom-line budget until FY 2015 and one additional inspector to be added after 11-01-2014.

Expenditures from the LCOG HOME Grant are included in the FY 2014 operating budget totaling \$142,620. No grant expenditures are budgeted for FY 2015; however, any unspent grant funds in FY 2014 will carry forward through a council-approved budget amendment after the first quarter of FY 2015.

Non-grant related Affordable Housing expenditures are increasing from \$50,000 to \$150,000.

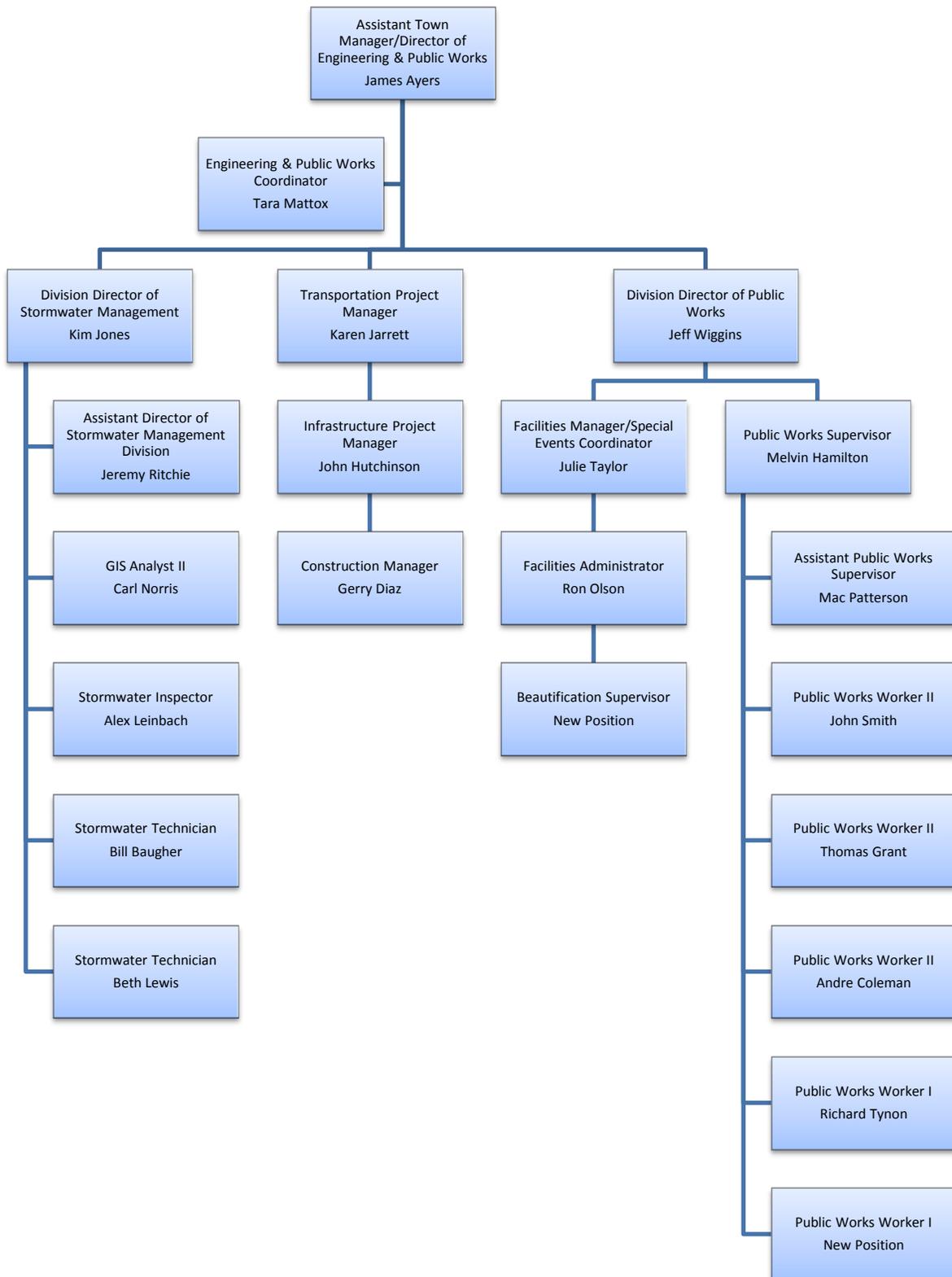
Two new vehicles for inspections were purchased in FY 2014 with no new purchases anticipated for FY 2015.

Operating and Performance Budgets

Unit: Engineering and Public Works

Departments: Project Management¹, Stormwater Management², Public Works³

Function: ¹Engineering, ²Environmental Protection, ³Public Works



Operating and Performance Budgets

Engineering and Public Works

Core Services:

Project Management –

Primary responsibilities include managing the Capital Improvements Program (CIP); projects contracts, and subcontracts; Town Contract Administration’ Construction Management and Inspections; Transportation; Insurance Coordination; 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. Special responsibilities include roadway maintenance, sidewalk repair, ditch excavation, equipment

maintenance, litter/debris/carcass removal, landscape and hardscape maintenance, and work on all buildings and grounds. Other responsibilities include Special Events coordination, after-hours response, and support for other departments.

Stormwater Management –

Primary responsibilities include Engineering Plan Review, Stormwater Infrastructure Maintenance, Construction Site Inspections, Stormwater Compliance, Financial Assurance, Beaufort County Stormwater Utility Board, Septic Systems Inspections and Maintenance Program, and the MS4 Program.



Operating and Performance Budgets

Engineering and Public Works

Current Performance Initiatives:

Project Management
<ul style="list-style-type: none"> Capital Improvements Program (CIP): Provide overall direction to the Town’s CIP projects including short and long term budgeting, planning, and project execution: scope definition, design, construction, budgets, schedules, technical work, and overall quality. (Town Goals 1, 2, 3, 4, and 5)
<ul style="list-style-type: none"> Project Contracts & Subcontracts: Perform contract administration and oversight of all CIP supporting contracts including consultants, design engineers, contractors, testing and other related services suppliers. (Town Goals 4 and 5)
<ul style="list-style-type: none"> Contract Administration: Develop and oversee contracting processes to ensure compliance with ordinances and regulations. Duties include review of solicitations, bid/proposal, and contract documents. Special projects include inter-department training and technical support in the purchasing process. (Town Goal 4)
<ul style="list-style-type: none"> Construction Management & Inspection: Oversee construction execution including preparing work scopes, field management, scheduling, testing, inspections, and acceptance. (Town Goals 4 and 5)
<ul style="list-style-type: none"> Transportation: Support development of Town’s transportation agenda, policies, and projects. Interface with State and County roadway programs and implement road, pathway, streetscape and related projects. Handle regional transportation issues as Technical Advisory Committee member of Metropolitan Planning Organization (MPO) and Lowcountry Council of Government (LCOG). (Town Goals 3 and 5)

Stormwater Management
<ul style="list-style-type: none"> Engineering Review: Provide detailed review of engineering analysis for new Master Plans and Development Plans to ensure compliance with local, state, and federal regulations. Responsible for inspections & issuance of Certificate of Compliance at project completion. Assists Growth Management in the review of plat applications, major & minor subdivisions, and silviculture permits. (Town Goals 1, 3 and 4)
<ul style="list-style-type: none"> Stormwater Infrastructure Maintenance: Assist Engineering and Public Works staff with stormwater infrastructure and ditch maintenance priorities and implementation. Assist with Stormwater Utility Fee programming and budgeting. (Town Goals 1, 3, and 4)
<ul style="list-style-type: none"> Construction Site Inspections: Inspect active construction projects to help ensure compliance with approved plans through project completion with regard to Best Management Practices. (Town Goals 1, 3, and 4)
<ul style="list-style-type: none"> Stormwater Compliance: Manage Property Owners’ annual BMP maintenance inspection program and Post Construction testing program as required by ordinance. (Town Goals 1, 3, and 4)
<ul style="list-style-type: none"> Financial Assurance: Manage and maintain the inventory of sureties (e.g., letters of credit and bonds) for existing and future developments. (Town Goals 3 and 4)
<ul style="list-style-type: none"> Beaufort County Stormwater Utility Board: Represent the Town of Bluffton as an ex-officio member on the Stormwater Utility Board. This Board is responsible for recommending priorities and expenditures generated from the Beaufort County Stormwater Utility Fee to the Beaufort County Council. Additionally, represent the Town of Bluffton on the Stormwater Management Plan Implementation Committee as recommended by the Utility Board. (Town Goals 1, 3, and 4)
<ul style="list-style-type: none"> Septic System Inspection and Maintenance Program: Responsible for the development and implementation of the septic system inspection and maintenance program that will help detect and fund the repair or abandonment of defective septic systems within the Town of Bluffton. (Town Goals 1 and 3)
<ul style="list-style-type: none"> MS4 Program: Manage the Town’s Municipal Separate Storm Sewer System (MS4) program and its six minimum control measures when permitted. Develop and maintain standards to comply with regulatory requirements. (Town Goals 1 and 3)

Operating and Performance Budgets

Engineering and Public Works

Current Performance Initiatives continued:

Public Works
<ul style="list-style-type: none"> Town Facilities and Properties: Responsible for the overall maintenance, security, and aesthetics of all Town facilities and properties to include buildings, parks, roads, sidewalks and Community Center. (Town Goals 3 and 4)
<ul style="list-style-type: none"> Special Events: Coordinate special events within the Town limits. Organize, schedule, and facilitate meetings between special events team and event planners. Responsible for the Town’s Annual Christmas Parade. (Town Goals 1, and 3)
<ul style="list-style-type: none"> Maintenance Contracts: Oversee maintenance contracts. Work with vendors and coordinate their maintenance activities. Keep all maintenance contracts active and up to date. (Town Goal 4)
<ul style="list-style-type: none"> Assist Town Staff: Assist and support all Town staff, including Police, with a variety of requests related to Facilities and Buildings & Grounds. (Town Goal 4)
<ul style="list-style-type: none"> After-hours Response: On call 24/7 and respond as needed to emergencies, alarms, and as needed for assistance. (Town Goal 4)
<ul style="list-style-type: none"> Implement Town’s annual drainage maintenance program. (Town Goals 1, 3, 4 and 5)
<ul style="list-style-type: none"> Implement and manage Town’s surplus asset disposal program. (Town Goal 4)
<ul style="list-style-type: none"> Manage solid waste and recycling program. (Town Goals 1, 3 and 4)
<ul style="list-style-type: none"> Beaufort County Solid Waste & Recycling Board: Serve as ex-officio member, represent Town of Bluffton interests, and communicate with local stakeholders on key issues and initiatives. (Town Goals 1, 3 and 4)

Recent Performance Accomplishments:

Project Management
<ul style="list-style-type: none"> DuBois Park The Pavilion has been completed with restrooms, a catering kitchen, and a large covered open area. A playground has been completed with the help of the Hilton Head-Bluffton Chamber of Commerce Leadership Class. The playground includes a “shrimp boat” play structure, swings, and a young children’s play structure. Historical marker on Bluffton also installed by Lowcountry Civil War Roundtable. (Town Goals 1, 4, and 5)
<ul style="list-style-type: none"> May River Streetscape Installed street lights from Shults Road to Pin Oak Road to complete the Phase II work. In the Final Phase, design nearly complete for reconstruction of sidewalks, parking, and drainage from Pin Oak Road to Whispering Pines. Sidewalk is designed from Whispering Pines to Buck Island Road. Design for intersection improvements at Pin Oak Road is also nearly complete. Working with SCDOT on traffic study at this location in support of possible four-way stop, speed reduction, and related activities. Obtained grant from SCDOT for \$400,000. Administration of the grant by the Town has also been approved. (Town Goals 1, 2, 3, 4, and 5)
<ul style="list-style-type: none"> Bluffton Parkway Phase 5B The design for the Town’s preferred alignment has been completed to a level equivalent with the previously approved design. Beaufort County adopted the Town’s preferred alignment as the approved alignment for Bluffton Parkway Phase 5B. Federal Highway Administration (FHWA) approved the preferred alignment’s environmental impacts as no greater than the original alignment, thus assuring that the potential for federal funding remains viable. Discussions are ongoing on a revised or new application to the State Transportation Infrastructure Bank. (Town Goals 2 and 5)
<ul style="list-style-type: none"> Calhoun Street and Adjacent Area Study Calhoun Street short-term striping and signage work was completed providing some relief for property owners at driveways and assuring additional safety at intersections. Town of Bluffton entered into contract with Thomas & Hutton for the long-term study, with kick-off meeting held and initial work already in progress. (Town Goals 1, 2, and 5)

Operating and Performance Budgets

Engineering and Public Works

Recent Performance Accomplishments continued:

Project Management
<ul style="list-style-type: none"> Metropolitan Planning Organization (MPO) Served key role in establishment of Metropolitan Planning Organization (MPO), which covers transportation in this region. Public Participation Plan has been developed and approved. Long Range Transportation Plan is underway. The plan will include Transportation Improvement Projects and input from public and other stakeholders. (Town Goals 1, 2, and 5)
<ul style="list-style-type: none"> Buck Island-Simmons ville Sewer (Phase 3) Completed negotiations with State on \$500,000 Community Development Block Grant (CDBG) funding. Revised engineering design and construction plans completed. Permits obtained. Working on easement acquisition as required prior to construction. Sewer will be provided to an additional 130 residents. Water system will be extended to capture new users and improve the ability of the fire department to protect many residences. The additional sidewalk is one more step in completing the walkway network intended to provide safe pedestrian access to the heart of Bluffton. (Town Goals 1, 3, 4, and 5)
<ul style="list-style-type: none"> May River Watershed Sewer Master Plan The completion of this master plan provides a menu of alternatives to provide sanitary sewer service to the remaining un-served properties within the May River Watershed. It aligns with our goal to eliminate septic systems within the watershed, and it reflects our continued cooperative efforts to work with Beaufort County and BJWSA. (Town Goals 1, 3, 4, and 5)
<ul style="list-style-type: none"> Garvin House The solicitation of proposals to assess the condition and create a preservation plan for the Garvin House is the first step in protecting this valuable asset, which is an important element of the Town’s cultural heritage. Further, outreach efforts are already underway to engage stakeholders and interested parties in the preservation effort including, but not limited to, historic preservation, funding, construction, and related activities. (Town Goals 1 and 5)
<ul style="list-style-type: none"> Oyster Factory Park The activities related to design & permitting for the Oyster Factory Park Courtesy Dock and the re-configuration of the parking areas are in process. As a supplement to Town funds, State and Federal grant funding is critical to the dock construction. The completion of the courtesy dock is one of the final steps in the completion of the Oyster Factory Park Community Facility as envisioned in the park master plan. (Town Goals 1, 2, 3, 4, and 5)
<ul style="list-style-type: none"> Toy Fields Sanitary Sewer This neighborhood cannot be served by gravity sewer but, with the cooperation and assistance of BJWSA, we were able to agree on using a network of grinder pumps to provide service to the area. BJWSA has agreed to do the design and coordinate the permitting. The Town will be managing the construction phase of this project. (Town Goals 1, 3, and 5)
<ul style="list-style-type: none"> Land Acquisition – Town Hall Managed the land acquisition process for the future Town Hall site with additional space for economic development purposes. Property that originally sold for approximately \$1.9 million was acquired for a purchase price of \$400,000. (Town Goals 4 and 5)

Operating and Performance Budgets

Engineering and Public Works

Recent Performance Accomplishments continued:

Stormwater Management
<ul style="list-style-type: none"> New Riverside Stormwater Pilot Project (EPA 319 Grant Phase 1) Constructed a stormwater treatment pond that has initially shown stormwater quality improvements in a 300-acre sub-watershed draining to the May River. This work successfully completes the EPA 319 Grant Phase 1 work that included \$483,500 in grant funds in addition to Town contributions and in conjunction with SCDHEC. Members of both the Stormwater and Project Management teams combined skills and effort to manage the bidding and construction of the New Riverside Stormwater Pilot Project. The Public Works team was also involved to ensure the project would be maintainable when the work was complete. (Town Goals 1, 3, and 5)
<ul style="list-style-type: none"> EPA 319 Grant Phase 2 The Town is working with the property owner to secure final easement language so that the data collection and final design can begin. In addition to Town funding, this project will utilize \$290,000 in EPA 319 and funding in conjunction with SCDHEC. (Town Goals 1, 3, and 5)
<ul style="list-style-type: none"> Stoney Creek Wetland Restoration The Town has identified ownership of several parcels of interest in the Stoney Creek sub-basin area. For the Stoney Crest property, staff has invested time with the family via renewed conversations regarding potential ideas for a project, landowner meetings, and site visits. Utilizing LiDAR (similar to radar) imagery and digital elevation models, a topographic map of the area was created to begin to identify potential sites and conceptual designs. The family, as noted above, has also contributed to the project with their generously given time for meetings and to provide a tour of the property to share key points of interest with staff. The Town is preparing to release a Request for Qualifications to procure a firm for surveying data collection and design work services. (Town Goals 1, 3, and 5)
<ul style="list-style-type: none"> May River Headwaters Watershed Stormwater Model An inventory for 2002 land cover conditions has been created for the May River Headwaters. Using XP-SWMM Stormwater Modeling software, a preliminary model has been created and successfully run for approximately 50% of the May River Headwaters Watershed for 2002 land cover conditions. This approach is a major cost saving over employing a consultant to gather and process the infrastructure. It also gives the stormwater division control over what and how the data is developed and utilized. (Town Goals 1, 3, 4, and 5)
<ul style="list-style-type: none"> Preliminary 2013 LiDAR data Collaborated with Beaufort County and other jurisdictions on LiDAR project. The project provides 2013 topographic data for all of Beaufort County, including Bluffton, in a cost-sharing effort. The information provided is critical for use with the Stormwater Model, as well as many other projects such as the Calhoun Street Study, as it provides updated drainage patterns resulting from development that has occurred since 2002. (Town Goals 1, 3, and 4)
<ul style="list-style-type: none"> GPS Stormwater Infrastructure Inventory Collected an additional 1,617 GPS stormwater infrastructure data points for the May River headwaters. This information is important to completing the watershed model and identifying key infrastructure. (Town Goals 1, 3, and 4)
<ul style="list-style-type: none"> Water Quality Monitoring Collected nearly 700 water quality test samples in the headwaters' upland drainages leading to the May River through agreement with University of South Carolina Beaufort. This information identifies key areas for stormwater projects as well as evaluating the efficacy of completed projects. (Town Goals 1, 3, and 4)
<ul style="list-style-type: none"> Sediment and Erosion Control Program Implemented more vigorous and visible Erosion and Sediment Control Inspection Program with over 2,000 inspections completed. Minimizes sediment entering stormwater conveyances, thereby damaging water quality, quality of life, sustainability of river, and stormwater infrastructure. (Town Goals 1, 3, 4, and 5)

Operating and Performance Budgets

Engineering and Public Works

Recent Performance Accomplishments continued:

Stormwater Management
<ul style="list-style-type: none"> Verdier Cove Flow Inspections Performed approximately 200 Verdier Cove flow inspections to ensure previous ditch maintenance work is still performing as expected. Documents potential need for future project at Bluffton Parkway. (Town Goals 1 and 4)
<ul style="list-style-type: none"> Performed community cleanups. Organized and conducted two May River cleanups where over 300 volunteers removed nearly 2½ tons of trash from the river and the streets surrounding the river. (Town Goals 1 and 3)
<ul style="list-style-type: none"> Continued Septic System Assistance Program. Continued Septic System Maintenance Assistance Program with 20 septic system inspections and 19 pump-outs/repairs. Protects water quality in our rivers, improves quality of life of our citizens, and completed in a cost-effective manner. (Town Goals 1, 3, 4 and 5)
<ul style="list-style-type: none"> Performed Public Education & Outreach. Performed nearly 50 speaking engagements to nearly 3,000 participants, including professionals, community members and school children, about the role each of us plays in improving water quality. (Town Goals 1 and 3)
<ul style="list-style-type: none"> May River Watershed Action Plan Advisory Committee Staff supported the quarterly meetings of the Watershed Action Plan Advisory Committee (WAPAC) which provided a public forum to discuss accomplishments, challenges, technical issues, and policy in the implementation of the May River Watershed Action Plan. (Town Goals 1 and 3)
<ul style="list-style-type: none"> Continued cooperation and collaboration with other local jurisdictions. Through various boards and committees, staff continues to build partnerships in support of joint water quality improvement efforts. (Town Goals 1, 3, and 4)

Public Works
<ul style="list-style-type: none"> Major Increase in Landscape & Roadside Maintenance Added significant work and responsibilities to the maintenance list this year including, but not limited to, Bluffton Road, Burnt Church Road, Simmonsville Road, Buck Island Road, DuBois Park, New Riverside Stormwater Pond, 7-acre tract at Buckwalter Place, street signage program, and street sweeping responsibilities throughout the Town. (Town Goals 1 and 4)
<ul style="list-style-type: none"> Street Sweeper Program Researched, procured, and trained staff to operate a street sweeper to help cut down on dirt and debris from entering the stormwater system. Supports key Minimum Control Measures under Municipal Separate Storm Sewer System (MS4) requirements. (Town Goals 1 and 3)
<ul style="list-style-type: none"> Wash Rack System Acquisition and installation of equipment wash rack system at the Public Works facility. This will eliminate any chemicals and debris from entering the stormwater system. Supports key Minimum Control Measures under Municipal Separate Storm Sewer System (MS4) requirements. (Town Goals 1, 3 and 5)
<ul style="list-style-type: none"> Work Request Tracking System Implemented a “Work Request Tracking System” which allows us to manage requests more effective and efficiently. The department handled 350 Work Request items from February 1 through December 31, 2013. Added a customer service follow-up element to the program. (Town Goal 4)
<ul style="list-style-type: none"> Maintenance Records Streamlined and updated the logging system for record keeping within the Public Works division. Staying on top of the Landscape, Ditch, Tree, Equipment, and Facilities Maintenance Logs. Taking pictures of completed tasks. (Town Goal 4)

Operating and Performance Budgets

Engineering and Public Works

Recent Performance Accomplishments continued:

Public Works	
<ul style="list-style-type: none"> Special Events Program Streamlined, centralized, and updated the Special Events process and program. Managing the process before and after each event. Handled 238 Special Events in 2013. Planned and coordinated Town-sponsored events ranging from the Thanksgiving Feast to the Christmas Parade. (Town Goals 1 and 2) 	
<ul style="list-style-type: none"> Facilities Management Managed a range of facilities maintenance and improvement projects including, but not limited to, air conditioning improvements in the server room and remote facilities, roof repairs, interior construction, and other items at all Town-owned facilities. (Town Goals 4 and 5) 	
<ul style="list-style-type: none"> Solid Waste & Recycling Program Continued to manage the solid waste & recycling program for the Town including performance of a system audit resulting in cost savings to the Town. Answering and returning customer calls on a daily basis. Maintaining a call and complaint log. Maintaining a complete trash cart and recycle bin list on a weekly basis per neighborhood. Distributed 271 new trash cans and recycle bins in 2013 for a total of 5,552 units. (Town Goals 1 and 4) 	

Performance Indicators	Actual FY 2011	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Estimate FY 2015
# of Capital Improvement Projects	21	24	24	13	14
# of parks to maintain	7	7	7	7	7
# of pathways to maintain	13	14	15	19	21
Street miles to maintain	3.81	3.81	3.81	16.52	16.52

Operating and Performance Budgets

Engineering and Public Works

General Fund and Stormwater Fund Operating Expenditures by Unit/Category

Engineering & Public Works	FY 2012 Year-End Actual	FY 2013 Year-End Actual	FY 2014 Year-End Estimate	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary							
Project Management	\$ 618,710	\$ 567,702	\$ 494,125	\$ 501,125	\$ 532,645	\$ 31,520	6.29%
Stormwater Management	628,030	629,279	658,210	741,300	737,065	(4,235)	-0.57%
Public Works	1,084,897	860,676	961,800	998,750	1,151,325	152,575	15.28%
Total	\$ 2,331,637	\$ 2,057,657	\$ 2,114,135	\$ 2,241,175	\$ 2,421,035	\$ 179,860	8.03%
Category Summary							
Salaries	\$ 955,991	\$ 1,085,101	\$ 970,025	\$ 1,071,060	\$ 1,133,760	\$ 62,700	5.85%
Benefits	390,068	388,805	379,765	409,455	438,020	28,565	6.98%
Operating	775,566	557,615	713,610	716,860	787,510	70,650	9.86%
Capital Outlay	210,012	26,136	43,800	43,800	58,000	14,200	32.42%
Debt Service	-	-	-	-	3,745	3,745	N/A
Total	\$ 2,331,637	\$ 2,057,657	\$ 2,107,200	\$ 2,241,175	\$ 2,421,035	\$ 179,860	8.03%
Full-Time Positions	19	21	20	20	22	2	N/A
Part-Time Positions	2	0	0	0	0	0	N/A

Key operational changes or issues:

This proposal includes two additional personnel in the Public Works Division to handle the increase in grounds care and related maintenance activities resulting from completed Capital Projects. This includes a Public Works Worker to be hired in July and a Beautification Supervisor to be hired at midyear.

Operating expenditures are increasing in the Public Works Division due to the operations and maintenance impact of Capital Projects and Land Acquisition. New or increasing expenditures include, but are not limited to, Property Owners Association (POA) dues at the future Town Hall site in Bluffton Village, 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 Project Management to replace a vehicle transferred last year to Public Works, a sand/salt/seed spreader for Public Works and other related Public Works equipment.

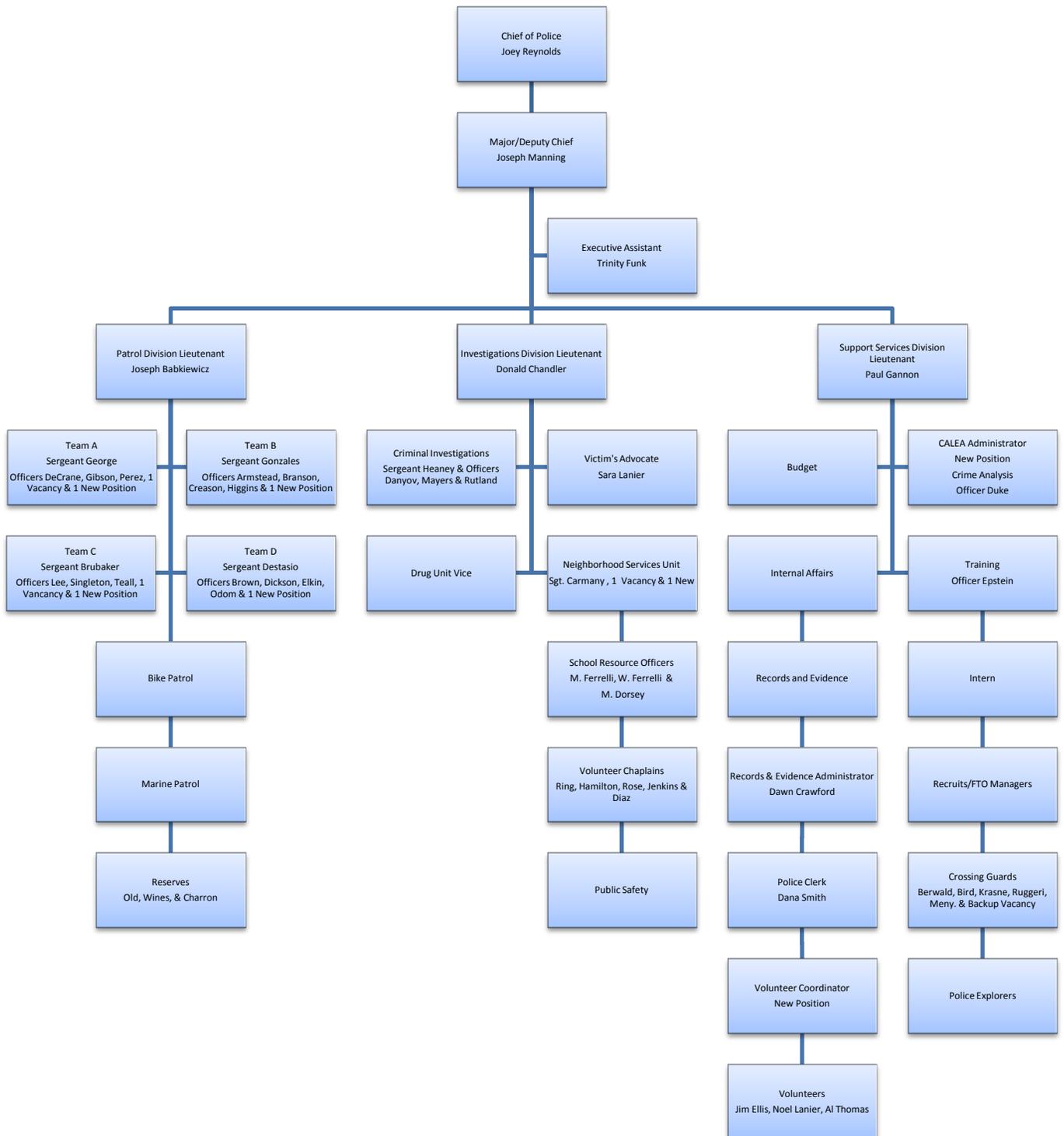
Debt Service payments are budgeted in FY 2015 for the financing of a mower purchased in FY 2014.

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, the Bluffton Police Department's Honor Guard, Traffic Enforcement, Bike Patrol and Marine Patrol. Once Reserve Officers complete training, they will become part of the Patrol Division as well. The Operation 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, School Resource Officers, Chaplains, the Drug and Vic Unit, 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, other local state and federal agencies, and 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 CALEA Administration, Crime Analysis, Records and Evidence, Training, Recruits, Explorers, Volunteers, School Crossing Guards and personnel responsible for administration and 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.

Operating and Performance Budgets

Police Department



Current Performance Initiatives: (All in support of Town Goals 3 and 4.)

- Implement objective of the Police Department Strategic Plan for a continuous and systematic process used by the Department to determine our annual initiatives, determine how we will accomplish these initiatives, and how our successes will be measured and evaluated.
- Conduct focused traffic enforcement and enforcement through environmental design.
- Implement Reserve Officer Program.
- Identify specialized assignment and career paths for employees.
- Identify and implement leadership development path for current and future leaders.
- Research an electronic inventory control system.
- Update Field Training Officer Program.
- Maintain CALEA Accreditation.

Recent Performance Accomplishments: (All in support of Town Goals 3 and 4.)

- Selected candidates and started Reserve Officer training.
- Implemented CompStat type meetings.
- Joined social media outlets to communicate with general public.
- Increased the use of alternate patrol measures.
- Conducted Incident Command Training for all employees.
- Participated in more community public safety meetings and formed more crime prevention partnerships.
- Developed and implemented a Chaplains Program.
- Developed and implemented a Mentor Program between officers and children.
- Identified and completed all core competency trainings for officers.

Operating and Performance Budgets

Police Department

Performance Indicators	Actual FY 2011	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Estimate FY 2015
Police calls for service	35,569	32,102	30,034	35,000	40,000
Domestic calls	535	674	655	750	850
Traffic collisions	509	544	1,107	1,300	1,500
Citations	9,937	11,096	8,466	10,000	12,000
Arrests	1,136	1,023	947	1,200	1,500
Police reports	3,661	3,450	3,330	3,800	4,250
Increase in # of young adults attending "Alive at 25"	560	114*	90	100	120
Increase in percentage of vehicle contacts wearing a seatbelt	95%	87%	95%	95%	95%
Lower average response time to Priority 1 calls by 2 minutes	8.7	6	6	6	6

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

General Fund Expenditures by Unit/Category

	FY 2012 Year-end Actual	FY 2013 Year-end Actual	FY 2014 Year-End Estimate	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Police Department							
Unit Summary							
Police Department	\$ 3,505,717	\$ 3,742,500	\$ 4,063,175	\$ 4,063,175	\$ 4,958,485	\$ 895,310	22.03%
Total	\$ 3,505,717	\$ 3,742,500	\$ 4,063,175	\$ 4,063,175	\$ 4,958,485	\$ 895,310	22.03%
Category Summary							
Salaries	\$ 2,100,835	\$ 2,136,333	\$ 2,206,040	\$ 2,188,265	\$ 2,540,470	\$ 352,205	16.10%
Benefits	717,337	747,882	809,905	827,680	975,615	147,935	17.87%
Operating	524,909	604,117	609,070	609,070	606,030	(3,040)	-0.50%
Capital Outlay	162,636	210,218	342,510	342,510	669,500	326,990	95.47%
Debt Service	-	43,950	95,650	95,650	166,870	71,220	74.46%
Total	\$ 3,505,717	\$ 3,742,500	\$ 4,063,175	\$ 4,063,175	\$ 4,958,485	\$ 895,310	22.03%
Full-Time Positions	39	39	39	39	45	6	N/A
Part-Time Positions	6	6	6	6	8	2	N/A

Key operational changes or issues:

Five additional police officers, one CALEA Administrator, a part-time Volunteer Coordinator and a part-time Victim's Advocate that was hired in FY 2014 have been added to the FY 2015 budget. The Volunteer Coordinator will be hired at midyear. Additional vehicles for the new police officers 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.

Operating and Performance Budgets

Unit: Townwide

Departments: Non-Departmental

Function: General Government

General Fund Expenditures by Unit/Category

	FY 2012 Year-End Actual	FY 2013 Year-End Actual	FY 2014 Year-End Estimate	FY 2014 Revised Budget	FY 2015 Adopted Budget	Budget \$ Change
Unit Summary						
Non-Departmental	\$ 882,982	\$ 899,001	\$ 974,780	\$ 998,980	\$ 1,039,595	\$ 40,615
Total	\$ 882,982	\$ 899,001	\$ 974,780	\$ 998,980	\$ 1,039,595	\$ 40,615
Category Summary						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-	-
Operating	842,213	831,061	974,780	998,980	1,091,550	92,570
Capital Outlay	-	-	-	-	-	-
Debt Service	40,769	67,940	-	-	-	-
Total	\$ 882,982	\$ 899,001	\$ 974,780	\$ 998,980	\$ 1,091,550	\$ 92,570

Key operational changes or issues:

The following items are included in the Non-Departmental budget for FY 2015:

- Residential Garbage Collection Fees
- Postage Meter Rental (including monthly postage)
- Copier/Printer Workstation Leases (shared)
- General Advertising Fees (public notices)
- General Liability Insurance including Tort
- Beautification Committee appropriations
- 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.

Beautification expenses have been added in FY 2015 as recommended by the Beautification Committee in the amount of \$30,000 with \$15,000 being funded with Tree Funds collected through application fees.

The General Contingency is increased from \$135,000 in FY 2014 to \$150,000 for FY 2015.

Personnel Summary

A net of 10 full-time positions and 2 part-time positions are proposed in the FY 2015 Budget.

The Police Department is requesting five additional Patrol Officers to meet FBI's minimum recommended staffing levels per 1,000 inhabitants. The proposed addition of a CALEA Administrator position will enable the Police Department to reassign an officer back to the Patrol Division. The addition of a Part-Time Victims Advocate position filled in FY 2014 allowed one Police Officer previously performing the role of Victims Advocate to be reassigned to other duties in the Criminal Investigations Division. A Part-Time Volunteer Coordinator is proposed at mid-year for the creation and implementation of a Volunteer Citizen Observer Program.

The Building and Safety Department added one new Combination Building Inspectors in the current year and another in November of 2015 due to the increase in residential and commercial permitting. A Senior Planner position vacated during FY 2014 is being eliminated in FY 2015.

The Public Works Department is requesting a Beautification Supervisor with a degree in horticulture and arboriculture at mid-year to maintain public beautification elements including landscaping, hardscape, and planting and care of trees/plants/shrubs in order to reduce contract service costs. An additional Public Works Worker is also requested to further reduce the need for additional contract service costs.

A Director of Economic Development has been added to ensure economic development initiatives managed and objectives are being met.

Unit	Department	FY 2013 Budget		FY 2014 Budget		FY 2015 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Executive	Executive	4	0	3	0	3	0
	Economic Development	1	0	1	0	2	0
	Human Resources	2	0	2	0	2	0
	Public Information	0	0	1	0	1	0
	TOTAL	7	0	7	0	8	0
Finance/ Administration	Finance/Business License	7	0	7	0	7	0
	Municipal Court	4	0	3	0	3	0
	Information Technology	4	0	4	0	4	0
	TOTAL	15	0	14	0	14	0
Growth Management	Growth Management Administration	3	0	4	0	4	0
	Planning & Community Development	6	0	4	0	3	0
	Building Safety	9	0	10	0	12	0
	TOTAL	18	0	18	0	19	0
Engineering and Public Works	Project Management	6	0	5	0	5	0
	Stormwater Management	6	0	6	0	6	0
	Public Works	9	0	9	0	11	0
	TOTAL	21	0	20	0	22	0
Police	Police	39	6	39	6	45	8
	TOTAL	39	6	39	6	45	8
	GRAND TOTAL	100	6	98	6	108	8

Personnel Summary

By Department and Positions

Department	Position Title	FY 2013 Budget		FY 2014 Budget		FY 2015 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Executive	Town Manager	1	0	1	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	1	0	0	0	0	0
	TOTAL	4	0	3	0	3	0
Economic Development	Deputy Town Manager/Director of Economic Development	0	0	0	0	1	0
	Executive Director of Don Ryan Center for Innovation	1	0	1	0	1	0
	TOTAL	1	0	1	0	2	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	0	0	1	0	1	0
	TOTAL	0	0	1	0	1	0
Finance	Director of Finance/Administration	1	0	1	0	1	0
	Assistant Director of Finance	0	0	0	0	1	0
	Finance Manager	1	0	1	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
	Business License Administrator	1	0	1	0	1	0
	Business License Coordinator	1	0	1	0	1	0
	TOTAL	7	0	7	0	7	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	1	0	0	0	0	0
	TOTAL	4	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 of Growth Management	1	0	1	0	1	0
	Growth Management Coordinator	1	0	1	0	1	0
	Senior Policy Analyst	0	0	1	0	1	0
	TOTAL	3	0	4	0	4	0

Personnel Summary

By Department and Positions

Department	Position Title	FY 2013 Budget		FY 2014 Budget		FY 2015 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Planning & Community Development	Principal Planner	1	0	0	0	1	0
	Planning & Community Development Manager	0	0	1	0	0	0
	Community Development Project Manager	1	0	0	0	0	0
	Senior Policy Analyst	1	0	0	0	0	0
	Senior Planner	1	0	3	0	2	0
	Planner	2	0	0	0	0	0
	TOTAL		6	0	4	0	3
Building Safety	Building Safety Manager	1	0	1	0	1	0
	Customer Service Representative	1	0	1	0	1	0
	Coordinator	2	0	2	0	2	0
	Addressing Technician	1	0	1	0	1	0
	Commercial Plans Examiner	1	0	1	0	1	0
	Chief Codes Inspector	1	0	1	0	1	0
	Combination Building Inspector	2	0	2	0	4	0
	Planner	0	0	1	0	1	0
TOTAL		9	0	10	0	12	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	1	0	0	0	0	0
	Construction Manager	1	0	1	0	1	0
TOTAL		6	0	5	0	5	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

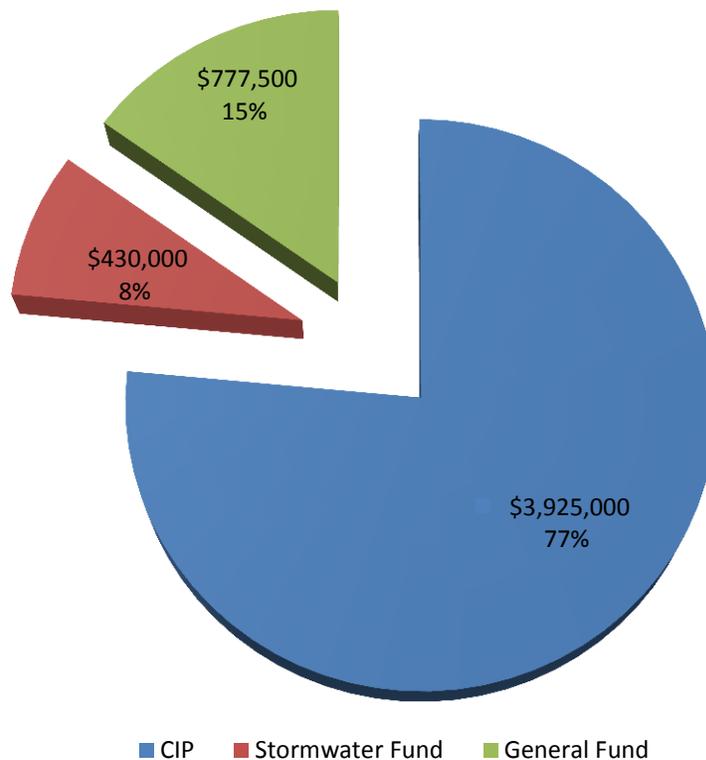
Personnel Summary

By Department and Positions

Department	Position Title	FY 2013 Budget		FY 2014 Budget		FY 2015 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Public Works	Division Director of Public Works	0	0	1	0	1	0
	Facilities Director	1	0	0	0	0	0
	Facilities Manager/Special Events Coord.	1	0	1	0	1	0
	Facilities Administrator	1	0	1	0	1	0
	Beautification Supervisor	0	0	0	0	1	0
	Public Works Supervisor	1	0	1	0	1	0
	Assistant Public Works Supervisor	0	0	0	0	1	0
	Public Works Equipment Operator	3	0	3	0	0	0
	Public Works Worker	2	0	2	0	5	0
	TOTAL	9	0	9	0	11	0
Police	Chief of Police	1	0	1	0	1	0
	Deputy Chief	0	0	0	0	1	0
	Chief of Staff	0	0	1	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	0	0	1	0
	Volunteer Coordinator	0	0	0	0	0	1
	Captain	2	0	0	0	0	0
	Lieutenant	1	0	3	0	3	0
	Sergeant	6	0	6	0	6	0
	Police Officer	23	0	22	0	27	0
	School Resource Officer	3	0	3	0	3	0
	School Crossing Guard	0	6	0	6	0	6
	Victims Advocate*	0	0	0	0	0	1
		*Note: This position formerly included in full-time Police Officer count.					
	TOTAL	39	6	39	6	45	8
	GRAND TOTAL	100	6	98	6	108	8

CAPITAL

Fiscal Year 2015 Capital Budget - \$5,132,500



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 2015	FY 2016	FY 2017	FY 2018	FY 2019
Operations	\$ 1,200	\$ 23,700	\$ 113,700	\$ 163,700	\$ 203,700
Maintenance	5,500	41,500	82,125	89,250	98,250
Additional FTEs	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 6,700	\$ 65,200	\$ 195,825	\$ 252,950	\$ 301,950

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 2015 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-Simmons ville community and the Jason-Able neighborhood. The sewer improvements also support the improved water quality initiatives.

Capital

Key Project Changes between FY 2014 and FY 2015

Projects completed
in FY 2014

- DuBois Park
- May River Road & Bruin Road Streetscape (Phase 2)
- US EPA 319 Grant (Phase 1)

FY 2015 Projects
with carry overs
from FY 2014 also
expected

- Buck Island Sewer (Phases 3 and 4)
- May River Road & Bruin Road Streetscape (Phase 3)
- Oyster Factory Park (Next Phase)
- Hampton Hall Stormwater Retrofits
- Wetlands Restoration
- 319 Grant (Phase 2)
- Calhoun Street & Adjacent Area Study

Recurring Projects
for FY 2015

- General Pathways Improvements
- Parks & Recreation Improvements
- Stormwater Improvements (expected to carry over from FY 2014)

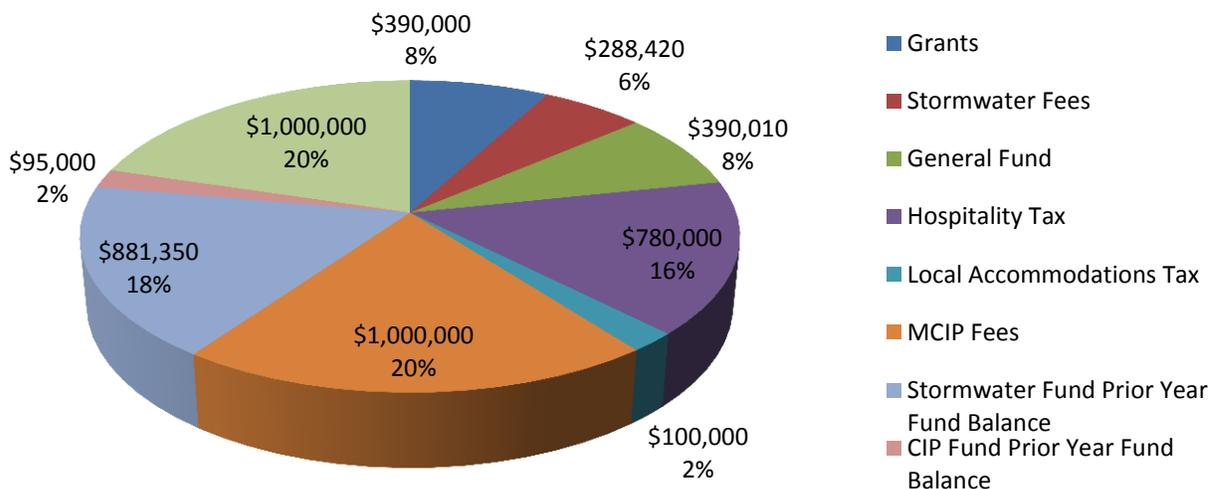
New Projects for
FY 2015

- BIS Sewer (Phase s 5-7)
- Jason-Able Sewer
- General Sewer
- Hampton Lake Stormwater Retrofit
- Bluffton Parkway Phase 5B
- Calhoun Street & Adjacent Area Improvements

CAPITAL

Expenditures		FY 2015 Budget
Recurring		
General Fund		
Thirteen Outfitted Police Vehicles		\$ 669,500
One Vehicle for Engineering		24,000
Public Works Equipment		34,000
Integrated Public Software for Police Department		50,000
CIP Fund		
General Pathways		375,000
Parks & Recreation Improvements		50,000
Total Recurring		\$ 1,202,500
Non-Recurring		
Stormwater Fund		
Wetlands Restoration		\$ 320,000
Hampton Lake Stormwater Retrofit		100,000
319 Grant (Phase 2)		10,000
CIP Fund		
Buck Island Sewer (Phase 3)		300,000
Buck Island Sewer (Phase 4)		160,000
Buck Island Sewer (Phases 5-7)		150,000
Jason-Able Sewer		100,000
May River Road/Bruin Road Streetscape (Phase 3)		200,000
Bluffton Parkway Phase 5B		25,000
Calhoun Street & Adjacent Area Improvements		200,000
Oyster Factory Park - Next Phase		240,000
Buckwalter Place Tech Park Infrastructure		1,125,000
Land Acquisition		1,000,000
Total Non-Recurring		\$ 3,930,000
TOTAL		\$ 5,132,500

Funding Sources



Stormwater Fund
Project: Hampton Lake Stormwater Retrofit

Department		Contact Person		Status of Project		
Engineering & Public Works		Kim Jones - PM		Planning		
Project Type		Start/Finish Date		Account number		
Stormwater		FY 2015 - FY 2017		21265616-XXXXX-00034		
Project Description						
<p>The May River Watershed Action Plan was adopted in November of 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 2,500 acres (roughly 25% of the Station 19-19 sub-watershed). The project is expected to include utilization of new storage components, modifying conveyance structures and potentially stormwater re-use practices and wetland restoration.</p>						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
<p>As documented in the Town's 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 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 funding.</p>						
Method for Estimating Costs						
<p>Cost estimates based on information from similar projects in the area.</p> <p>O&M costs include wetland vegetation and flood plain maintenance as well as maintenance of possible outfall and conveyance structure modifications.</p>						
Project Status						
<p>Conceptual planning work in progress including assessment of properties and potential easement acquisition.</p>						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00034	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
\$ -	\$ 100,000	\$ 500,000	\$ 85,000			\$ 685,000
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE			\$ 15,000	\$ 15,000	\$ 15,000	\$ 45,000
ADDITIONAL FTE's						
OTHER						
	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 45,000

Stormwater Fund
Project: Stoney Creek Wetlands Restoration

Department		Contact Person		Status of Project		
Engineering & Public Works		Kim Jones - PM		Planning		
Project Type		Start/Finish Date		Account number		
Stormwater		FY 2014 - FY 2016		21265616-XXXXX-00036		
Project Description						
<p>The May River Watershed Action Plan was adopted in November of 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 of water quality treatment through natural processes and then releasing it into the tidally influenced marshlands just before existing 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.</p>						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
<p>As documented in the Town's 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, the project was envisioned in the May River Watershed Action Plan which was approved by Town Council and authorized for funding.</p>						
Method for Estimating Costs						
<p>Cost estimates based on information from similar or related projects in the area.</p> <p>O&M costs include wetland vegetation and flood plain maintenance until stabilization occurs in several years.</p>						
Project Status						
<p>Renewed dialogue and negotiations with property owners including visits to the site and authorization to perform surveying and engineering activities.</p> <p>Procured the services of a multi-disciplinary consultant team via RFQ and held kick-off meeting as well as negotiations for work authorization.</p>						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00036	\$ 320,000	\$ -	\$ 320,000	\$ -	\$ -	\$ 320,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
\$ 80,000	\$ 320,000	\$ 100,000				\$ 500,000
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 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 Project - Phase 2

Department		Contact Person		Status of Project		
Engineering & Public Works		Jeremy Ritchie - PM		Planning		
Project Type		Start/Finish Date		Account number		
Stormwater		FY 2013 - FY 2016		21265616-XXXXX-00317		
Project Description						
<p>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.</p>						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
<p>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 (Celebrate the May River) in the current Strategic Plan.</p>						
Method for Estimating Costs						
<p>Estimates based on cost data for related projects.</p> <p>O&M costs include monthly electrical service for pumps, pump and irrigation system maintenance, landscape maintenance, and pump housing structure maintenance.</p>						
Project Status						
<p>Staff prepared, negotiated, and executed the Easement Agreement between the Town of Bluffton and the Pine Ridge POA. Staff has performed the research on the irrigation re-use system and completed the conceptual plan. Flow monitoring equipment has been purchased as needed to test before and after conditions and verify the effectiveness of the pilot project.</p>						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00317	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
\$ 490,000	\$ 10,000					\$ 500,000
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL FORECAST
OPERATIONS		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000
MAINTENANCE		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
ADDITIONAL FTE's						
OTHER						
	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 30,000

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		
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, and along streets that connect major activity centers or where pedestrian safety is impacted by heavy vehicular traffic. Sidewalks and pathways accommodate safe and convenient travel for bicyclists and for pedestrians, as well as providing the residents of Bluffton with an alternative means of transportation and opportunities for exercise and recreation. A planned 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.						
O&M costs include maintenance only on installed sidewalks and related hardscape.						
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.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00029	\$ 375,000	\$ -	\$ 375,000	\$ -	\$ -	\$ 375,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
Recurring	\$ 375,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 500,000
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 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	\$ 3,500	\$ 2,500	\$ 2,500	\$ 11,000

CIP and Stormwater Funds
Project: Buck Island-Simmons ville (BIS) Sewer (Phase 3)

Department		Contact Person			Status of Project	
Engineering & Public Works		John Hutchinson - PM			Design	
Project Type		Start/Finish Date			Account number	
Sewer & Water		FY 2011 - FY 2015			30070618-XXXXX-00031	
Project Description						
Installation of sewer lines, extension of water lines and 1,200 linear feet of sidewalk in the southern portion of the Buck Island-Simmons ville 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-Simmons ville Neighborhood Plan. Finally, the Town Council's annual assessment of community needs identified "BIS Sewer & Water" as one of their top priorities.						
Method for Estimating Costs						
Construction cost estimates prepared using current unit price information from the latest bid information received for the BIS Sewer Phase II project and quantities based on conceptual master plan prepared by Engineering. Operations & maintenance costs expected to be zero because the system will be turned over to the 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. Surveying and engineering work completed including surveyed easement plats, civil engineering design, and preliminary construction documents. Appraisals and review appraisals underway as needed for easement acquisition in accordance with State and Federal regulations. Bidding and construction phases will be scheduled upon completion of easement acquisition and State approvals.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00031	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
\$ 1,365,003	\$ 300,000				\$ -	\$ 1,665,003
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: No O&M costs for the Town as Beaufort-Jasper Water Authority (BJWSA) is responsible for O&M costs upon system acceptance.

CIP Fund
Project: Buck Island-Simmons ville (BIS) 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 2016		30070618-XXXXX-00041		
Project Description						
Installation of sewer lines and extension of water lines in the BIS Sewer Phase 4 work area including Simmons ville Road from its intersection with Doug lis Lane north to the southern boundary of Windy Lakes; plus Doug lis 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 and water would be considered an important component of Community Facilities. Chapter 10 reviews priority investment topics, and this project fits in appropriately, especially considering its use of leveraging to fund the work. In addition, Town Council identified the provision of sewer and water as one of its Top Community Needs and these services were consistently noted in the list as top priorities in the Buck Island-Simmons ville neighborhood planning process.						
Method for Estimating Costs						
Actual cost data from BIS Sewer Phase 2 and BIS Village Renaissance projects plus supplemental data from the Engineer for BIS Sewer Phase 3. Operations & maintenance costs expected to be zero because the system will be turned over to the Beaufort-Jasper Water & Sewer Authority (BJWSA) upon completion of construction.						
Project Status						
The Town received an award of \$320,000 in Community Development Block Grant (CDBG) funding. Surveying and engineering work in progress.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00041	\$ 160,000	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
\$ 120,000	\$ 160,000	\$ 970,000	\$ -	\$ -	\$ -	\$ 1,250,000
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: No O&M costs for the Town as Beaufort-Jasper Water Authority (BJWSA) is responsible for O&M costs upon system acceptance.

CIP Fund
Project: Buck Island-Simmons ville (BIS) Sewer (Phases 5-7)

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-00044		
Project Description						
Installation of sewer lines in the remaining portions of the Buck Island-Simmons ville neighborhood currently unserved by public sewer.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
Chapter 7 of the Town's Comprehensive Plan identified the provision of sewer and water infrastructure as an important component of Community Facilities. The construction of sewer and water infrastructure was identified as a key recommendation in Chapter 6 of the Buck Island-Simmons ville 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. Operating and maintenance costs expected to be zero because the system will be turned over to Beaufort-Jasper Water Authority (BJWSA) upon completion of construction.						
Project Status						
The BIS Sewer Master Plan has been updated to identify remaining households not served by public sewer. Meeting with Beaufort-Jasper Water & Sewer Authority to review service options including gravity sewer and alternatives such as grinder stations.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00044	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
\$ -	\$ 150,000	\$ 1,850,000	\$ -	\$ -	\$ -	\$ 2,000,000
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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's Comprehensive Plan identified the provision of sewer and 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 and 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. Operating and maintenance costs expected to be zero because the system will be turned over to Beaufort-Jasper Water 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.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00045	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
\$ -	\$ 100,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,100,000
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: No O&M costs for the Town as Beaufort-Jasper Water Authority (BJWSA) is responsible for O&M costs upon system acceptance.

CIP Fund
Project: May River/Bruin Road Streetscape (Phases 3-Final)

Department		Contact Person		Status of Project		
Engineering & Public Works		Karen Jarrett - PM		Design		
Project Type		Start/Finish Date		Account number		
Roadway Improvements		FY 2013 - FY 2016		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 and 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 and Buck Island Road. Finally, street lights and landscaping will be installed between Pin Oak Street and Whispering Pine Street.						
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 with increased 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 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 and 3 will provide additional sidewalk from the terminus of the roadway construction at Whispering Pines to Buck Island Road.						
Method for Estimating Costs						
Consultant unit price estimate of concept scope. O&M costs reflect maintenance of hardscape/landscape, stormwater and related improvements. No reserves in operating costs due to SCDOT road ownership.						
Project Status						
The Town was awarded a \$400,000 grant by the SC Department of Transportation (SCDOT). Additionally, the Town has been approved as a Local Public Agency (LPA) by SCDOT for grant administration purposes. The grant participation agreement has been prepared, negotiated and executed between the Town and SCDOT. The project has passed the NEPA Environmental Review Process. Currently, 90% of the construction drawings are completed by Engineer and under review by SCDOT.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00013	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
\$ 1,500,000	\$ 200,000	\$ 200,000	\$ 275,000		\$ -	\$ 2,175,000
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE			\$ 3,125	\$ 6,250	\$ 6,250	\$ 15,625
ADDITIONAL FTE's						
OTHER						

CIP Fund
Project: Parks & Recreation Improvements

Department		Contact Person		Status of Project		
Engineering & Public Works		James Ayers - 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 and 10 of the Comprehensive Plan identify the provision of parks and recreation as an important part of the Town and it quality of life. Also, this on-going work supports Goal 5 (Upgraded Town Infrastructure and Facilities) in the Strategic Plan.						
Method for Estimating Costs						
Historical cost data from previous Town-related projects and activities.						
Project Status						
Staff reviewed needs of local parks and recreation facilities and related information. Staff held a series of meetings with local stakeholders including Beaufort County officials, School District officials, and recreational program providers. For O&M, operating costs cover well, electricity and related costs. Maintenance costs cover landscape/hardscape and related maintenance.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00016	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
Recurring	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 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	\$ 3,900	\$ 3,200	\$ 3,700	\$ 13,500

**CIP Fund
Project: Oyster Factory Park (Next Phase)**

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 Bluffton Oyster Factory Park are based on a conceptual plan drawn by Wood & Partners and based on public input as gathered at a series of charrette meetings and coordinated with Beaufort County. The next phase in this multi-year project includes the completion of 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 expenditures in prior years with existing studies performed under previous phase.						
O&M costs include the grading and maintenance of new drive aisles (aggregate material) and parking areas.						
Project Status						
Surveying work completed on parking lot, and civil engineering work 90% complete. Dock permit received and working with SC Department of Natural Resources on authorization for grant expenditures and ADA accessibility. Completed procurement of Garvin House consulting team with preliminary work underway; temporary stabilization received new cribbing support.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00017	\$ 240,000	\$ -	\$ 240,000	\$ -	\$ -	\$ 240,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
\$ 225,000	\$ 240,000	\$ 185,000	\$ -	\$ -	\$ -	\$ 650,000
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE	\$ 4,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 28,000
ADDITIONAL FTE's						
OTHER						
	\$ 4,000	\$ 6,000	\$ 10,000	\$ 6,000	\$ 6,000	\$ 28,000

CIP
Project: Calhoun Street and Adjacent Area Improvements

Department		Contact Person		Status of Project		
Engineering & Public Works		Karen Jarrett - PM		Planning		
Project Type		Start/Finish Date		Account number		
Old Town Improvements		FY 2014 - FY 2018		30070618-XXXXX-00042		
Project Description						
Calhoun Street is part of a mixed-use district with commercial, residential, and institutional (both school and 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 and landscape elements, and stormwater issues. Initial phase of this project included the Calhoun Street and Adjacent Area Study, and work will transition from the Planning Phase to the Design Phase during FY 2015.						
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 "top priority" in its Strategic Plan.						
Method for Estimating Costs						
The estimate for the study was based on previous studies of this nature performed in Bluffton.						
O&M cost estimates based on road reserves (operations) and landscape/hardscape maintenance.						
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.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00042	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
\$ 125,000	\$ 200,000	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ -	\$ 2,325,000
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL FORECAST
OPERATIONS			\$ 40,000	\$ 60,000	\$ 80,000	\$ 180,000
MAINTENANCE			\$ 10,000	\$ 12,500	\$ 15,000	\$ 37,500
ADDITIONAL FTE's						
OTHER						
	\$ -	\$ -	\$ 50,000	\$ 72,500	\$ 95,000	\$ 217,500

CIP
Project: Buckwalter Place Tech Park Infrastructure

Department	Contact Person	Status of Project				
Engineering & Public Works	James Ayers - PM	Planning				
Project Type	Start/Finish Date	Account number				
Town Facilities	FY 2014 - FY 2019	30070618-XXXX-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 and 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.						
For O&M costs, operating costs are based on road reserve for 20-year life, and maintenance costs are for landscape, hardscape, and related maintenance items.						
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.						
Project Finance - Current Fiscal Year						
PROJECT	ORIGINAL	ADJUSTMENTS/	REVISED	YTD	ENCUMBERED	REMAINING
NUMBER	BUDGET	TRANSFERS	BUDGET	EXPENDED	ENCUMBERED	REMAINING
00040	\$ 1,125,000	\$ -	\$ 1,125,000	\$ -	\$ -	\$ 1,125,000
Total Project Costs						
*PRIOR						TOTAL
YEARS'	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PROJECT
COSTS	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
\$ 1,000,000	\$ 1,125,000	\$ 2,050,000	\$ 1,215,000	\$ 845,000	\$ 500,000	\$ 6,735,000
Operations & Maintenance (O&M)						
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
OPERATIONS		\$ 20,000	\$ 70,000	\$ 100,000	\$ 120,000	\$ 310,000
MAINTENANCE		\$ 12,000	\$ 24,000	\$ 30,000	\$ 36,000	\$ 102,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 32,000	\$ 94,000	\$ 130,000	\$ 156,000	\$ 412,000

CIP
Project: Bluffton Parkway Phase 5B

Department		Contact Person		Status of Project		
Engineering & Public Works		James Ayers - PM		Planning		
Project Type		Start/Finish Date		Account number		
Road Improvements		FY 2014 - FY 2015		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 FY 2015 includes planning work such as an assessment of funding options, applications for funding, and related activities.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
In accordance with Chapters 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 current 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.						
O&M costs are not shown as this roadway is only in the planning phase at present.						
Project Status						
Beaufort County offered, and the Town accepted, an Intergovernmental 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 pertinent information for the application.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00007	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2015 BUDGET	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL PROJECT FORECAST
\$ 33,264	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 58,264
Operations & Maintenance (O&M)						
	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	FY 2019 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CIP
Project: Land Acquisition

Department	Contact Person	Status of Project				
Engineering & Public Works	James Ayers - PM	Planning				
Project Type	Start/Finish Date	Account number				
Land Acquisition	FY 2015 - FY 2017	30070618-XXXXX-00020				
Project Description						
Place holder for 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 and 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 access the possibility of acquiring land for municipal purposes. In the most recent Strategic Plan from Town Council, potential needs for land acquisition (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 record searches, listing prices, and related data.						
No O&M costs are shown as land acquired would be undeveloped. Future improvements to land would be in the form of a separate CIP project at which time O&M will be estimated.						
Project Status						
Target properties for potential land acquisition identified.						
Project Finance - Current Fiscal Year						
PROJECT	ORIGINAL	ADJUSTMENTS/	REVISED	YTD	ENCUMBERED	REMAINING
NUMBER	BUDGET	TRANSFERS	BUDGET	EXPENDED	ENCUMBERED	REMAINING
00020	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Total Project Costs						
*PRIOR						TOTAL
YEARS'	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PROJECT
COSTS	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
\$ -	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000		\$ -	\$ 4,000,000
Operations & Maintenance (O&M)						
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	TOTAL
	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	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 2015 is \$3,925,000. The following is a listing of the FY 2015 CIP projects and associated funding:

CIP Project	Town Goal	FY 2015 Budget	FUNDING SOURCES				Description of Other Funding
			Hospitality Tax	SWU	Grants	Other	
Pathways							
General Pathways	3	\$ 375,000	\$ 225,000			\$ 150,000	TIF Funds
Total Pathways		\$ 375,000	\$ 225,000	\$ -	\$ -	\$ 150,000	
Sewer & Water							
Buck Island Sewer (Phase III)	1 & 5	\$ 300,000		\$ 200,000		\$ 100,000	MIDF
Buck Island Sewer (Phase IV)	1 & 5	160,000		55,000	100,000	5,000	MIDF
Buck Island Sewer (Phase V-VII)	1 & 5	150,000		120,000		30,000	MIDF
Jason-Able Sewer	1 & 5	100,000		80,000		20,000	MIDF
Total Sewer & Water		\$ 710,000	\$ -	\$ 455,000	\$ 100,000	\$ 155,000	
Roadway Improvements							
May River/Bruin Road Streetscape (Phase 3)	3 & 5	\$ 200,000	\$ 200,000				
Bluffton Parkway Phase 5B	3 & 5	25,000				25,000	MIDF
Total Roadway Improvements		\$ 225,000	\$ 200,000	\$ -	\$ -	\$ 25,000	
Old Town Improvements							
Calhoun Street & Adjacent Area Improvements	3 & 5	\$ 200,000	\$ 200,000				
Total Old Town Improvements		\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	
Park Development							
Parks & Recreation Improvements	3 & 5	\$ 50,000	\$ 50,000				
Oyster Factory Park (Next Phase)	3 & 5	240,000	240,000				
Total Park Development		\$ 290,000	\$ 290,000	\$ -	\$ -	\$ -	
Town Facilities							
Buckwalter Place Tech Park Infrastructure	5	\$ 1,125,000				\$1,125,000	TBD
Total Town Facilities		\$ 1,125,000	\$ -	\$ -	\$ -	\$1,125,000	
Land Acquisition							
Land Acquisition	5	\$ 1,000,000				\$1,000,000	TBD
Total Land Acquisition		\$ 1,000,000	\$ -	\$ -	\$ -	\$1,000,000	
GRAND TOTAL		\$ 3,925,000	\$ 915,000	\$ 455,000	\$ 100,000	\$2,455,000	

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.

Project	FY 2015 Budget	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	5-Year Forecast	Remarks
Pathways							
General Pathways	\$ 375,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 500,000	
BIS Pathways	-	300,000	300,000	-	-	600,000	
Total Pathways	\$ 375,000	\$ 350,000	\$ 325,000	\$ 25,000	\$ 25,000	\$ 1,100,000	
Sewer & Water							
Buck Island/Simmons ville Sewer (Phase III)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	
Buck Island/Simmons ville Sewer (Phase IV)	160,000	970,000	-	-	-	1,130,000	Contingent on CDBG grant
Buck Island/Simmons ville Sewer (Phase V-VII)	150,000	1,850,000	-	-	-	2,000,000	
Jason-Able Sewer	100,000	1,000,000	-	-	-	1,100,000	
General Sewer	-	-	400,000	400,000	400,000	1,200,000	
Total Sewer & Water	\$ 710,000	\$ 3,820,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,730,000	
Roadway Improvements							
May River/Bruin Road Streetscape (Phase 3)	\$ 200,000	\$ 275,000	\$ -	\$ -	\$ -	\$ 475,000	Includes balance of construction
Bluffton Parkway Phase 5B	25,000	-	-	-	-	25,000	Services associated with grant applications and related work.
Total Roadway Improvements	\$ 225,000	\$ 275,000	\$ -	\$ -	\$ -	\$ 500,000	
Old Town Improvements							
Calhoun Street & Adjacent Area Improvements	\$ 200,000	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ -	\$ 2,200,000	
Old Town Streetscape, Lighting & Parking	-	-	250,000	250,000	250,000	750,000	
Total Old Town Improvements	\$ 200,000	\$ 1,000,000	\$ 750,000	\$ 750,000	\$ 250,000	\$ 2,950,000	
Park Development							
Parks & Recreation Improvements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	
Oyster Factory Park (Next Phase)	240,000	185,000	-	-	-	425,000	
Total Park Development	\$ 290,000	\$ 235,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 675,000	
Town Facilities							
Buckwalter Place Tech Park Infrastructure	\$ 1,125,000	\$ 2,050,000	\$ 1,215,000	\$ 845,000	\$ 500,000	\$ 5,735,000	MCIP Fees, Grants, Economic Development Funds, etc.
Town Hall and Municipal Court	\$ -	\$ 400,000	\$ 3,000,000	\$ 2,200,000	\$ -	\$ 5,600,000	
Total Town Facilities	\$ 1,125,000	\$ 2,450,000	\$ 4,215,000	\$ 3,045,000	\$ 500,000	\$ 11,335,000	
Land Acquisition							
Land Acquisition	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 4,000,000	
Total Land Acquisition	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 4,000,000	
GRAND TOTAL	\$ 3,925,000	\$ 9,630,000	\$ 7,240,000	\$ 4,270,000	\$ 1,225,000	\$ 26,290,000	

CAPITAL

Five Year Capital Plan – All Funds

CAPITAL	FY 2015 Budget	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	FY 2019 Forecast	Total
General Fund						
Police Department						
Vehicles	\$ 669,500	\$ 618,000	\$ 618,000	\$ 515,000	\$ 515,000	\$ 2,935,500
Building Safety						
Vehicles	-	-	20,000	-	20,000	40,000
Project Management						
Vehicles	24,000	-	-	-	-	24,000
Public Works						
Specialized Equipment	34,000	-	-	-	-	34,000
Information Technology						
Interated Public Software	50,000	50,000	50,000	50,000	50,000	250,000
Total General Fund	\$ 777,500	\$ 668,000	\$ 688,000	\$ 565,000	\$ 585,000	\$ 3,283,500
Stormwater Fund						
Stormwater Capital Projects						
Hampton Lake Stormwater Retrofit	\$ 100,000	\$ 500,000	\$ 85,000	\$ -	\$ -	\$ 685,000
Wetlands Restoration	320,000	100,000	-	-	-	420,000
US EPA Section 319 Pilot Project (Phase 2)	10,000	-	-	-	-	10,000
Action Plan Future Projects	-	110,000	100,000	100,000	100,000	410,000
Total Stormwater Fund	\$ 430,000	\$ 710,000	\$ 185,000	\$ 100,000	\$ 100,000	\$ 1,525,000
Capital Improvements Program (CIP) Fund						
Pathways						
General Pathways	\$ 375,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 500,000
BIS Pathways	-	300,000	300,000	-	-	600,000
Sewer & Water						
Buck Island Sewer (Phase III)	300,000	-	-	-	-	300,000
Buck Island Sewer (Phase IV)	160,000	970,000	-	-	-	1,130,000
Buck Island Sewer (Phases V-VII)	150,000	1,850,000	-	-	-	2,000,000
Jason-Able Sewer	100,000	1,000,000	-	-	-	1,100,000
General Sewer	-	-	400,000	400,000	400,000	1,200,000
Roadway Improvements						
May River Road/Bruin Road Streetscape (Phase III)	200,000	275,000	-	-	-	475,000
Bluffton Parkway Phase 5B	25,000	-	-	-	-	25,000
Old Town Improvements						
Calhoun Street & Adjacent Area Improvements	200,000	1,000,000	500,000	500,000	-	2,200,000
Old Town Streetscape, Lighting & Parking	-	-	250,000	250,000	250,000	750,000
Park Development						
Parks & Recreation Improvements	50,000	50,000	50,000	50,000	50,000	250,000
Oyster Factory Park (Next Phase)	240,000	185,000	-	-	-	425,000
Town Facilities						
Buckwalter Place Tech Park Infrastructure	1,125,000	2,050,000	1,215,000	845,000	500,000	5,735,000
Town Hall and Municipal Court	-	400,000	3,000,000	2,200,000	-	5,600,000
Land Acquisition						
Land Acquisition	1,000,000	1,500,000	1,500,000	-	-	4,000,000
Total CIP Fund	\$ 3,925,000	\$ 9,630,000	\$ 7,240,000	\$ 4,270,000	\$ 1,225,000	\$ 26,290,000
GRAND TOTAL CAPITAL	\$ 5,132,500	\$ 11,008,000	\$ 8,113,000	\$ 4,935,000	\$ 1,910,000	\$ 31,098,500

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 \$16,220,000 which consisted of \$6,300,000 in General Obligation Bonds and \$9,920,000 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 & Pools’ rating was AA-. Standard & Pools upgraded the Town’s rating two notches to AA+ in June of 2014.

Bond Ratings

Moody’s	Standard & Pools
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

Debt Service Fund

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 2015 follow:

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2015		
			Principal	Interest	Total P&I
Series 2010 TIF	TIF District Property Taxes	\$9,920,000	\$690,000	\$307,358	\$997,358

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 with the first principal payment scheduled for March 1, 2014. Debt Service payments for FY 2015 follow:

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2014		
			Principal	Interest	Total P&I
Series 2010 BABs	Property Tax	\$6,300,000	\$210,000	\$328,688	\$538,688

The Town receives a 35% Federal Interest Rebate from the IRS on the interest payments for the above issue which totals \$115,040 for FY 2015; however, due to sequestrations cuts (8.7%) the total anticipated for FY 2015 is \$105,030.

Debt Service

Debt Service Fund

Outstanding Bonds	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
General Obligation Bonds					
Beginning balance	\$ 40,000	\$ 20,000	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000
Debt issued during the year		6,500,000			
Principal repaid during the year	(20,000)	(20,000)			(200,000)
Ending Balance	<u>\$ 20,000</u>	<u>\$ 6,500,000</u>	<u>\$ 6,500,000</u>	<u>\$ 6,500,000</u>	<u>\$ 6,300,000</u>
TIF Revenue Bonds					
Beginning balance	\$ 13,450,000	\$ 12,875,000	\$ 11,870,000	\$ 11,240,000	\$ 11,240,000
Debt issued during the year		11,870,000			
Principal repaid during the year	(575,000)	(12,875,000)	(630,000)	(650,000)	(670,000)
Ending Balance	<u>\$ 12,875,000</u>	<u>\$ 11,870,000</u>	<u>\$ 11,240,000</u>	<u>\$ 10,590,000</u>	<u>\$ 10,570,000</u>
Total Outstanding Bonds	\$ 12,895,000	\$ 18,370,000	\$ 17,740,000	\$ 17,090,000	\$ 16,870,000
Outstanding Bonds per Capita	\$ 1,029	\$ 1,425	\$ 1,376	\$ 1,326	\$ 1,308

Legal Debt Margin

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

Estimated Assessed Value for FY 2015	\$ 128,163,528
8% Debt Limit	10,253,082
Total Amount of Debt Applicable to Debt Limit	<u>6,300,000</u>
Legal Debt Margin (without a referendum)	<u>\$ 3,953,082</u>

Total net debt applicable to the limit as a percentage of debt limit	61.4%
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Debt Service

Debt Service Fund

Description	FY 2014 Current Budget	FY 2015 Adopted Budget	Budget \$ Change	Budget % Change
Revenues				
TIF District Property Tax	\$ 1,038,160	\$ 1,040,400	\$ 2,240	0.22%
Real and Personal Property Taxes (LEC GO BABs)	427,055	438,335	11,280	2.64%
Federal Interest Rebate (LEC GO BABs)	106,535	105,030	(1,505)	-1.41%
Municipal Improvement District (MID) Fees	-	150,000	150,000	N/A
Interest Income	600	175	(425)	-70.83%
Prior Year Fund Balance	370,000	-	(370,000)	-100.00%
Total Revenues	\$ 1,942,350	\$ 1,733,940	\$ (208,410)	-11%
Expenditures				
Series 2010 TIF Bonds Debt Service				
Principal	\$ 670,000	\$ 690,000	\$ 20,000	2.99%
Interest	329,185	307,360	(21,825)	-6.63%
Series 2010 GO Build America Bonds Debt Service				
Principal	200,000	210,000	10,000	5.00%
Interest	333,390	328,690	(4,700)	-1.41%
Other	1,000	500	(500)	-50.00%
Transfers to Capital Improvements Program	370,000	150,000	(220,000)	-59.46%
Fund Balance Reserve	38,775	47,390	8,615	22.22%
Total Expenditures	\$ 1,942,350	\$ 1,733,940	\$ (208,410)	-11%

The Debt Service Fund budget is \$1,733,940 and is increasing \$208,410 or 11% compared to prior year. This is primarily due to transfers out to the Capital Improvements Program being less than prior year.

With the first principal payment 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 brings to 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 is projected for FY 2015 due to the prior year reassessment.

A total of \$47,390 is budgeted in expenditures as an increase to the Fund Balance Reserve for the Series 2010 TIF Bonds and GO BABs.

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 2015		
			Principal	Interest	Total P&I
Capital Lease	General Fund	\$127,142	\$42,376	\$1,574	\$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 2015		
			Principal	Interest	Total P&I
Capital Lease	General Fund	\$200,000	\$49,660	\$2,039	\$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 2015		
			Principal	Interest	Total P&I
Capital Lease	General Fund	\$291,000	\$71,443	\$3,521	\$74,964

Debt Service

Consolidated Debt

Total Outstanding Debt beginning Fiscal Year 2015

General Obligation Bonds	Revenue Bonds	Capital Leases	Total	Per Capita
\$6,300,000	\$9,920,000	\$ 527,533	\$16,747,533	\$1,299

Consolidated Schedule of Payment by Fund

Fiscal Year	Debt Service Fund						General Fund			Total All
	GO Bonds, Series 2010 BABs			TIF Revenue Bonds, Series 2010			Capital Leases			
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2015	\$ 210,000	\$ 328,688	\$ 538,688	\$ 690,000	\$ 307,358	\$ 997,358	\$ 163,479	\$ 7,134	\$ 170,613	\$1,706,658
2016	\$ 215,000	\$ 322,493	\$ 537,493	\$ 715,000	\$ 284,807	\$ 999,807	\$ 165,794	\$ 4,819	\$ 170,613	\$1,707,913
2017	\$ 225,000	\$ 315,613	\$ 540,613	\$ 735,000	\$ 261,535	\$ 996,535	\$ 124,192	\$ 2,471	\$ 126,663	\$1,663,810
2018	\$ 235,000	\$ 307,625	\$ 542,625	\$ 760,000	\$ 237,540	\$ 997,540	\$ 74,068	\$ 896	\$ 74,964	\$1,615,129
2019	\$ 240,000	\$ 298,695	\$ 538,695	\$ 785,000	\$ 212,743	\$ 997,743	\$ -	\$ -	\$ -	\$1,536,438
2020	\$ 245,000	\$ 288,615	\$ 533,615	\$ 810,000	\$ 187,143	\$ 997,143	\$ -	\$ -	\$ -	\$1,530,758
2021	\$ 255,000	\$ 277,835	\$ 532,835	\$ 835,000	\$ 160,741	\$ 995,741	\$ -	\$ -	\$ -	\$1,528,576
2022	\$ 265,000	\$ 265,850	\$ 530,850	\$ 860,000	\$ 133,536	\$ 993,536	\$ -	\$ -	\$ -	\$1,524,386
2023	\$ 270,000	\$ 253,395	\$ 523,395	\$ 890,000	\$ 105,449	\$ 995,449	\$ -	\$ -	\$ -	\$1,518,844
2024	\$ 280,000	\$ 239,895	\$ 519,895	\$ 920,000	\$ 76,398	\$ 996,398	\$ -	\$ -	\$ -	\$1,516,293
2025	\$ 290,000	\$ 225,895	\$ 515,895	\$ 945,000	\$ 46,465	\$ 991,465	\$ -	\$ -	\$ -	\$1,507,360
2026	\$ 300,000	\$ 210,525	\$ 510,525	\$ 975,000	\$ 15,649	\$ 990,649	\$ -	\$ -	\$ -	\$1,501,174
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	\$6,300,000	\$4,364,748	\$10,664,748	\$9,920,000	\$2,029,362	\$11,949,362	\$527,533	\$15,320	\$542,853	\$23,156,963

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 2015 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. Some departments also made additional staffing recommendations. 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.

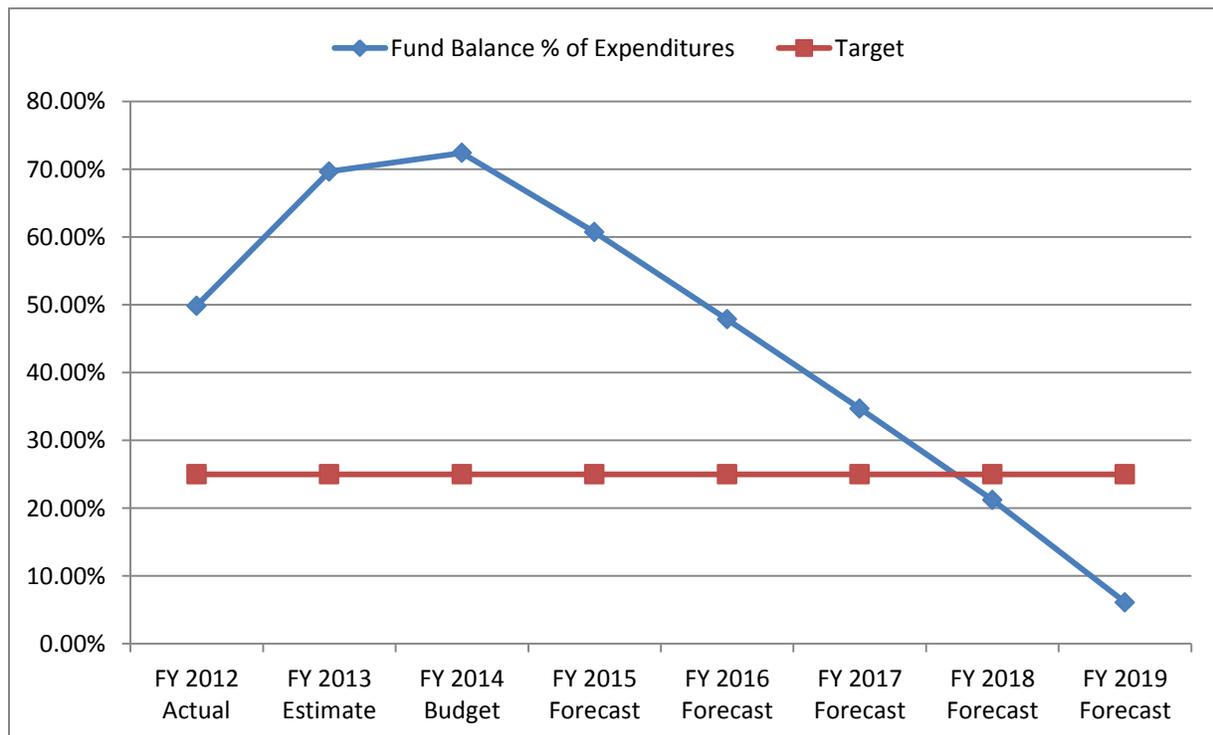
The Debt Service Fund provides funding for the debt service requirements for the Tax Increment Financing Bonds refinanced in FY 2011 and the General Obligation Build America Bonds issued in FY 2011 to build the Town's Law Enforcement Center. The Town is not forecasting any future bond issuances at this 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 \$3,110,551 for FY 2015. The estimated fund balance for the year ending June 30, 2015, is \$7,554,753 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 following below the Town's targeted reserves in FY 2018.



Long-Term Financial Planning

Extended Forecasts – Five Year Analysis

General Fund

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<u>Revenues and Sources</u>	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Property Taxes	\$ 3,930,891	\$ 4,259,614	\$ 4,097,000	\$ 4,136,700	\$ 4,220,000	\$ 4,305,000	\$ 4,392,000	\$ 4,480,000
Licenses & Permits	4,267,828	5,288,829	5,584,220	5,476,490	5,645,000	5,871,100	6,106,800	6,352,000
Intergovernmental Revenue	694,151	598,740	630,500	500,510	574,755	640,755	652,000	663,000
Service Revenues	329,090	503,980	488,000	527,000	553,000	580,000	608,000	637,000
Fines & Fees	196,065	190,993	174,240	170,000	173,000	177,000	181,000	185,000
Miscellaneous Revenues	86,463	89,714	58,200	57,900	61,000	64,000	67,000	70,000
Transfers In	1,243,495	562,118	564,150	562,150	564,000	566,000	568,000	570,000
Proceeds	168,000	200,000	291,000	718,500	618,000	638,000	515,000	535,000
Total Revenues and Sources	\$10,915,983	\$11,693,988	\$11,887,310	\$12,149,250	\$12,408,755	\$12,841,855	\$13,089,800	\$13,492,000
<u>Expenditures and Uses</u>								
Town Council	\$ 82,606	\$ 95,321	\$ 121,670	\$ 123,750	\$ 125,415	\$ 127,415	\$ 129,415	\$ 131,415
Municipal Judges	41,316	47,025	47,615	45,170	47,000	48,000	49,000	50,000
Executive	328,699	379,349	363,000	357,450	402,345	411,000	420,000	429,000
Economic Development	54,309	164,527	200,300	414,425	396,615	406,000	415,000	424,000
Human Resources	187,384	185,885	215,080	226,215	233,730	239,000	244,000	249,000
Public Information	-	-	77,910	90,025	93,630	97,000	100,000	103,000
Finance/Business License	592,727	628,670	647,920	681,000	706,235	778,500	795,000	812,000
Municipal Court	268,860	251,725	227,375	236,500	245,620	251,000	257,000	306,600
Information Technology	537,104	547,109	643,605	654,630	672,800	686,000	699,000	713,000
Growth Management Administration	380,789	391,703	472,370	430,350	446,490	456,000	466,000	476,000
Planning & Community Development	609,598	497,477	584,720	468,340	557,600	570,000	582,000	669,000
Building Safety	649,635	676,501	846,415	980,345	1,090,850	1,202,900	1,213,255	1,268,655
Project Management	618,710	567,701	501,125	532,645	534,055	545,305	556,305	568,305
Stormwater Management	628,031	-	-	-	-	-	-	-
Public Works	1,084,895	860,676	998,750	1,151,325	1,194,885	1,219,310	1,245,310	1,271,310
Police	3,505,718	3,742,497	4,063,175	4,958,485	5,640,125	6,155,645	6,568,250	7,042,530
Non-Departmental	882,982	831,061	998,980	1,091,550	1,114,000	1,137,000	1,160,000	1,184,000
MIDF Transfers Out to CIP	-	67,940	-	-	-	-	-	-
Total Expenditures and Uses	\$10,453,363	\$ 9,935,167	\$11,010,010	\$12,442,205	\$13,501,395	\$14,330,075	\$14,899,535	\$15,697,815
REVENUE OVER(UNDER) EXPENDITURES	\$ 462,620	\$ 1,758,821	\$ 877,300	\$ (292,955)	\$ (1,092,640)	\$ (1,488,220)	\$ (1,809,735)	\$ (2,205,815)
FUND BALANCE, JULY 1	\$ 4,748,967	\$ 5,211,587	\$ 6,970,408	\$ 7,847,708	\$ 7,554,753	\$ 6,462,113	\$ 4,973,893	\$ 3,164,158
FUND BALANCE, JUNE 30	\$ 5,211,587	\$ 6,970,408	\$ 7,847,708	\$ 7,554,753	\$ 6,462,113	\$ 4,973,893	\$ 3,164,158	\$ 958,343

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

Long-Term Financial Planning

Extended Forecasts – Five Year Analysis

Stormwater Fund

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<u>Revenues and Sources</u>	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Stormwater Utility Fees	\$ 1,039,436	\$ 1,078,087	\$ 1,080,000	\$ 1,090,800	\$ 1,101,710	\$ 1,112,730	\$ 1,123,860	\$ 1,135,105
Grant Income	-	269,914	431,990	-	200,000	-	-	-
Interest Income	212	145	200	500	500	500	500	500
Total Revenues and Sources	\$ 1,039,648	\$ 1,348,146	\$ 1,512,190	\$ 1,091,300	\$ 1,302,210	\$ 1,113,230	\$ 1,124,360	\$ 1,135,605
<u>Expenditures and Uses</u>								
Personnel (Salaries & Benefits)								
Stormwater Management Department	350,141	\$ 456,112	\$ 415,000	\$ 475,155	\$ 536,660	\$ 547,390	\$ 558,340	\$ 569,505
Public Works Department	21,861	20,300	20,000	25,000	25,500	26,010	26,530	27,065
Total Personnel	\$ 372,002	\$ 476,412	\$ 435,000	\$ 500,155	\$ 562,160	\$ 573,400	\$ 584,870	\$ 596,570
Operating								
Septic Program	\$ 10,139	\$ 4,045	\$ 10,000	\$ 10,000	\$ 10,000	\$ 7,500	\$ 7,500	\$ 7,500
USCB Sample Testing	110,000	104,672	110,000	120,000	120,000	120,000	125,000	125,000
Stormwater Testing - LEC	-	3,855	6,760	-	-	-	-	-
May River Watershed Action Plan	40,644	-	-	-	-	-	-	-
Code Overhaul	32,374	-	-	-	-	-	-	-
MS4 Program	-	-	-	5,000	25,000	-	-	-
Erosion & Sediment Control Inspections	-	-	-	4,800	-	-	-	-
319 Grant Operating Expenditures	4,645	6,886	-	-	-	-	-	-
Cleanup/Outreach Program	2,564	5,351	5,000	9,750	12,000	15,000	15,000	15,000
LIDAR - Light Detection and Radar	-	-	30,000	-	-	30,000	-	-
Water Quality Monitoring/Flow Testing	15,515	3,361	15,000	20,000	10,000	15,000	15,000	10,000
County Intergovernmental Agreement	4,601	6,854	15,000	32,500	35,200	37,000	37,000	37,000
Beaufort County Stormwater Master Plan Update	-	-	-	-	11,000	-	-	-
Other Departmental Operating Expenses	15,451	38,143	51,450	59,860	62,870	64,150	65,460	66,795
Capital Outlay (Equipment)	102,065	-	-	-	-	-	-	-
Total Operating	\$ 337,998	\$ 173,167	\$ 243,210	\$ 261,910	\$ 286,070	\$ 288,650	\$ 264,960	\$ 261,295
Capital Projects								
Verdier Cove Drainage Basin	\$ 10,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buckwalter Place Drainage Improvements	22,187	-	-	-	-	-	-	-
Watershed Sewer Master Plan	-	-	27,500	-	-	-	-	-
Hampton Hall Stormwater Retrofit	33	-	4,970	-	-	-	-	-
Hampton Lakes Stormwater Retrofit	-	-	-	100,000	500,000	85,000	-	-
Wetlands Restoration	-	-	80,000	320,000	100,000	-	-	-
Stormwater Improvements	537	33,090	231,545	-	-	-	-	-
319 Grant Pilot Project	-	259,029	41,990	-	-	-	-	-
Pilot Project (Non-Grant Related)	1,904	66,570	75,000	-	-	-	-	-
319 Grant Phase 2	-	-	490,000	10,000	-	-	-	-
Action Plan Future Projects	-	-	-	-	110,000	100,000	100,000	100,000
Transfers Out to CIP for BIS Sewer Projects	-	164,079	782,585	455,000	2,815,000	400,000	400,000	400,000
Total Capital Projects	\$ 35,269	\$ 522,768	\$ 1,733,590	\$ 885,000	\$ 3,525,000	\$ 585,000	\$ 500,000	\$ 500,000
Total Expenditures and Uses	\$ 745,269	\$ 1,172,347	\$ 2,411,800	\$ 1,647,065	\$ 4,373,230	\$ 1,447,050	\$ 1,349,830	\$ 1,357,865
REVENUE OVER(UNDER) EXPENDITURES	\$ 294,379	\$ 175,799	\$ (899,610)	\$ (555,765)	\$ (3,071,020)	\$ (333,820)	\$ (225,470)	\$ (222,260)
FUND BALANCE , JULY 1	\$ 1,093,261	\$ 1,387,640	\$ 1,563,439	\$ 663,829	\$ 108,064	\$ (2,962,956)	\$ (3,296,776)	\$ (3,522,246)
FUND BALANCE , JUNE 30	\$ 1,387,640	\$ 1,563,439	\$ 663,829	\$ 108,064	\$ (2,962,956)	\$ (3,296,776)	\$ (3,522,246)	\$ (3,744,506)

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.

Long-Term Financial Planning

Extended Forecasts – Five Year Analysis

Capital Improvements Program Fund

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<u>Revenues and Sources</u>	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<u>Licenses & Permits</u>								
Municipal Improvement Development Fees ¹	\$ -	\$ -		\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Application Fees: Tree	-	-	20,000	-				
<u>Intergovernmental Revenue</u>								
Federal Grants	1,133,025	368,791	1,057,985	100,000	220,000			
State Grants	-	835,754	-	-				
State Shared Revenue - Alcohol Tax	-	-	50,000	50,000	50,000	50,000	50,000	50,000
County Funds	-	-	55,700	-				
<u>Miscellaneous Revenues</u>								
Interest Income	15,418	3,335	1,636	1,500	1,500	1,500	1,500	1,500
Donations	66,360	13,800	-	-	-	-	-	-
Other	-	75,000	-	-	-	-	-	-
<u>Other Financing Sources</u>								
<u>Transfers In</u>								
Local Accommodations Tax	40,702	38,825	100,000	-	100,000			
Hospitality Tax	523,231	57,129	1,684,625	915,000	1,460,000	575,000	575,000	75,000
Stormwater Utility Fees	35,269	164,079	795,920	455,000	3,500,000	-	-	-
Boat Ramp Fees	1,395	4,906	45,000	-	-	-	-	-
Municipal Improvement Development Fees ¹	-	67,940	-	-	-	-	-	-
Debt Service	-	30,000	370,000	150,000	-	-	-	-
Proceeds from Sale of Capital Assets	-	388,479	74,420	-	-	-	-	-
Other Financing Sources TBD	-	-	1,630,000	2,125,000	4,250,000	6,665,000	3,695,000	1,150,000
Total Revenues and Sources	\$ 1,815,400	\$ 2,048,038	\$ 5,885,286	\$ 3,976,500	\$ 9,761,500	\$ 7,471,500	\$ 4,501,500	\$ 1,456,500
<u>Expenditures and Uses</u>								
Pathways	\$ 75,428	\$ 338,934	\$ 90,970	\$ 375,000	\$ 350,000	\$ 325,000	\$ 25,000	\$ 25,000
Stormwater	79,643	-	-	-	-	-	-	-
Sewer & Water	719,579	183,002	1,388,170	710,000	3,820,000	400,000	400,000	400,000
Roadway Improvements	839,350	175,081	1,408,170	225,000	275,000	-	-	-
Old Town Improvements	1,056,467	118,301	264,750	200,000	1,000,000	750,000	750,000	250,000
Park Development	358,803	46,741	853,430	290,000	235,000	50,000	50,000	50,000
Town Facilities	45,194	-	1,095,000	1,125,000	2,450,000	4,215,000	3,045,000	500,000
Land Acquisition	234	782,825	1,154,780	1,000,000	1,500,000	1,500,000	-	-
Other Expenses	60	30	-	-	-	-	-	-
Total Expenditures and Uses	\$ 3,174,758	\$ 1,644,914	\$ 6,255,270	\$ 3,925,000	\$ 9,630,000	\$ 7,240,000	\$ 4,270,000	\$ 1,225,000
REVENUE OVER(UNDER) EXPENDITURES	\$ (1,359,358)	\$ 403,124	\$ (369,984)	\$ 51,500	\$ 131,500	\$ 231,500	\$ 231,500	\$ 231,500
FUND BALANCE, JULY 1	\$ 2,935,729	\$ 1,576,371	\$ 1,979,495	\$ 1,609,511	\$ 1,661,011	\$ 1,792,511	\$ 2,024,011	\$ 2,255,511
FUND BALANCE, JUNE 30	\$ 1,576,371	\$ 1,979,495	\$ 1,609,511	\$ 1,661,011	\$ 1,792,511	\$ 2,024,011	\$ 2,255,511	\$ 2,487,011

¹NOTE: 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. Also, grants and MCIP County funds are being pursued for shortfalls.

Long-Term Financial Planning

Extended Forecasts – Five Year Analysis

Debt Service Fund

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<u>Revenues and Sources</u>	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Property Taxes								
TIF District	\$ 1,051,950	\$ 1,042,094	\$ 1,038,160	\$ 1,040,400	\$ 1,061,210	\$ 1,082,430	\$ 1,098,670	\$ 1,120,640
GO BABs (4.48 mills)	250,586	271,610	434,000	438,340	451,490	465,035	478,990	488,570
Licenses, Permits & Fees								
MID Fees	169,939	154,590	150,000	150,000	151,125	151,275	151,650	151,800
Intergovernmental Revenue								
Federal Interest Rebate	116,686	116,686	107,409	105,030	103,050	100,855	98,300	95,450
Miscellaneous Revenue								
Investments	140	186	170	175	200	200	200	200
Total Revenues and Sources	\$ 1,589,301	\$ 1,585,166	\$ 1,729,739	\$ 1,733,945	\$ 1,767,075	\$ 1,799,795	\$ 1,827,810	\$ 1,856,660
<u>Expenditures and Uses</u>								
TIF Revenue Bonds Debt Service								
Principal	\$ 630,000	\$ 650,000	\$ 670,000	\$ 690,000	\$ 715,000	\$ 735,000	\$ 760,000	\$ 785,000
Interest	370,915	350,372	329,185	307,360	284,810	261,535	237,540	212,745
GO Series 2010 BABs Debt Service								
Principal	-	-	200,000	210,000	215,000	225,000	235,000	240,000
Interest	333,388	333,388	333,390	328,690	322,495	315,615	307,625	298,695
Cost of Issuance	-	-	-	-	-	-	-	-
Other (Legal, Arbitrage, etc.)	1,000	500	1,500	500	500	500	500	500
Other Financing Uses								
Transfers Out	-	30,000	370,000	150,000	-	-	-	-
Total Expenditures and Uses	\$ 1,335,303	\$ 1,364,260	\$ 1,904,075	\$ 1,686,550	\$ 1,537,805	\$ 1,537,650	\$ 1,540,665	\$ 1,536,940
REVENUE OVER(UNDER) EXPENDITURES	\$ 253,998	\$ 220,906	\$ (174,336)	\$ 47,395	\$ 229,270	\$ 262,145	\$ 287,145	\$ 319,720
FUND BALANCE , JULY 1	\$ 668,245	\$ 922,243	\$ 1,143,149	\$ 968,813	\$ 1,016,208	\$ 1,245,478	\$ 1,507,623	\$ 1,794,768
FUND BALANCE , JUNE 30	\$ 922,243	\$ 1,143,149	\$ 968,813	\$ 1,016,208	\$ 1,245,478	\$ 1,507,623	\$ 1,794,768	\$ 2,114,488

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

Master Fee Schedule – FY 2015

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 – FY 2015

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	\$ 42.50
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 – FY 2015

Section III – Business License Fees Continued

Business License Tax Schedule

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

Rate Class 20 – Miscellaneous Businesses

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

Master Fee Schedule – FY 2015

Section III – Business License Fees Continued

Business License Tax Schedule (continued)

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

Section IV – Recreation Fees

Rotary Community Center

Item/Description	Basis	Fee
Private Event Rental (alcohol)		
Rental Fee (four hour block)	Per Event	\$400.00
Each Additional Hour Used	Per Hour	\$ 50.00
Daily Rate	Per Day	\$700.00
Security Deposit	Per Event	\$450.00
Cleaning Fee	Per Event	\$150.00
Kitchen Fee	Per Event	\$100.00
Non-Resident Surcharge	Percent	25.00%

Master Fee Schedule – FY 2015

Section IV – Recreation Fees Continued

Rotary Community Center (continued)

Item/Description	Basis	Fee
Private Event Rental (no alcohol)		
Rental Fee (four hour block)	Per Event	\$400.00
Each Additional Hour Used	Per Hour	\$ 50.00
Daily Rate	Per Day	\$700.00
Security Deposit	Per Event	\$450.00
Cleaning Fee	Per Event	\$150.00
Kitchen Fee	Per Event	\$100.00
Non-Resident Surcharge	Percent	25.00%
Non-Profit Fundraiser Rental		
Rental Fee (four hour block)	Per Event	\$200.00
Each Additional Hour Used	Per Hour	\$ 25.00
Daily Rate	Per Day	\$350.00
Security Deposit	Per Event	\$225.00
Cleaning Fee	Per Event	\$100.00
Kitchen Fee	Per Event	\$ 50.00
Non-Profit Meeting Rental		
Rental Fee	Per Hour	\$ 50.00
Cleaning	Per Event	\$100.00
Rotary Field Rental		
1-3 Hour(s) Access	Per Event	\$100.00
Each Additional Hour	Per Hour	\$ 10.00
All Day Access	Per Day	\$150.00
Refundable Turf and Tent Fee	Per Event	\$450.00
Additional Notes:		
<ul style="list-style-type: none"> • 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 Business License office at Town Hall and included with that day's deposit. • Applicant will have a one-hour window for set up and clean up without being charged extra. Additional time will be charged at the corresponding rate. • A fee of \$700.00 will be charged for an event lasting up to 10 consecutive scheduled hours of usage. • Applicant may contract with Town's security contractor (\$35/hour) 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. • Non-profit cleaning fees may be negotiated based on meeting type, length, and frequency. 		

DuBois Park

Fifty percent (50%) of the above listed rates for the Rotary Community Center will apply to reservations.

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 – FY 2015

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 – FY2015

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 Remarketing	Each	\$ 50.00
Commercial Plan Remarketing	Each	½ of plan check or \$200.00, whichever is less
Construction Board of Adjustments and Appeals Application	Each	\$ 75.00
Work without Applicable Permit	Each	Value of permit fee X 2
Single Family Plans Check Fee (charged only if permit is withdrawn after issuance)	Each	\$50.00 or 10% of permit fee, whichever is greater

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 remarketing/rechecking of single family plans. Commercial remarketing/rechecking fee shall be one half (½) of the original plan checking fee or \$200.00 whichever is less.
- 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 – FY2015

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 – FY2015

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:		
<ul style="list-style-type: none"> • 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 – FY2015

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:		
<ul style="list-style-type: none"> Town Council may waive any or all fees if it is deemed in the best interests of the Town. 		

Master Fee Schedule – FY2015

Section VII – Stormwater Management Fees

Residential Land Uses

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

STRATEGIC PLAN

2014 → 2019 → 2029

EXECUTIVE SUMMARY

Mayor, Town Council and
Executive Team



Bluffton, South Carolina
February 2014



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

161

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STRATEGIC FRAMEWORK

VISION 2029

“Desired Destination for Bluffton”

PLAN 2019

“Map to Bluffton’s Destination”

EXECUTION

“Route for Next Year”

MISSION

“Responsibilities of Bluffton’s Town Government”

BELIEFS

“Expectations of Bluffton’s Town Employees”

Bluffton Vision 2029

**Bluffton 2029 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)**

Vision 2029

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

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

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, oystering, shrimping and crabbing
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

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

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

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*.**

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

PRINCIPLE 3

GREAT CUSTOMER SERVICE

► 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 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

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.

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

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

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

Town of Bluffton Goals 2019

Celebrate the May River

Regional Economic Center with Diverse Economy

**Livable, Sustainable Bluffton Community that
Enhances Quality of Life**

**Town Government: Excellent Services,
Financially Responsible**

Upgraded Town Infrastructure and Facilities

GOAL 1

CELEBRATE THE MAY RIVER

► Objectives

1. Preserve the history and heritage of the May River as a major asset for Bluffton
2. Improve quality water 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. Managing community expectations and the reality of the May River
2. Limited public access to the May River
3. Multijurisdictional responsibilities requiring cooperation over the May River Watershed activities
4. Water quality in the May River impacting oystering and shrimping
5. Lack of authority of storm water inspectors to currently issue citations
6. Funding and prioritization for providing sanitary sewer service in un-served areas within the town
7. Funding and prioritizing stormwater management projects (short term)

► **Actions 2014**

PRIORITY

Policy Agenda

- | | |
|---|---------------|
| 1. Oyster Factory Park: Parking Lot | Top Priority |
| 2. Sewer Hook Up Ordinance in Critical Areas | Top Priority |
| 3. Septic System Maintenance Ordinance and Assistance Program | High Priority |
| 4. “No Wake Zone” at Public Landing | High Priority |
| 5. Community Park on the May River | Mod Priority |

Management Agenda

- | | |
|--|--------------|
| 1. Stoney Creek Wetlands Restoration | Top Priority |
| 2. BIS Sewer Phase 4/Next Steps | Top Priority |
| 3. Stormwater Ordinance Revision (UDO) | Top Priority |

Management in Progress

1. Watershed Signage and Public Education Campaign: Pilot
2. May River Watershed Sewer Master Plan
3. May River Watershed Headwaters Stormwater Inventory
4. Municipal Separate Storm Sewer System Designation: MS4 Designation, Implementation
5. May River Watershed Water Quality Model
6. Septic System Maintenance Assistance Program: FY 15
7. Neighbors for Clean Water Website/Social Media: Expansion
8. Ditch Maintenance Program: FY 15

Major Projects

1. Pine Ridge Stormwater Pilot Project (319 Grant – Phase 2)
2. Oyster Factory Park: Parking Lot
3. Oyster Factory Park: Dock
4. BIS Sewer Phase 3 Project

GOAL 2

REGIONAL ECONOMIC CENTER WITH DIVERSE ECONOMY

► Objectives

1. Attract new businesses and primary employers to Bluffton: primarily medical, knowledge based, regional/ corporate headquarters
2. Develop a 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. Defining the Town's role in economic development and types of businesses appropriate for Bluffton, including funding for economic development
2. Attracting new businesses that are primary employers
3. Participating in Lowcountry Economic Alliance and producing returns for Bluffton
4. Engaging and using the insights and intellectual capital of residents who are retired business and military leaders
5. Competition within the County, Savannah and Charleston
6. Developing a financially sustainable Don Ryan Center for Innovation independent of Town government

► **Actions 2014**

PRIORITY

Policy Agenda

1. Land Acquisition for Economic Development
2. Major Hotel Development Feasibility Study (BPDC)
3. Universities/TCL Strategy for Economic Development

Mod Priority

Management Agenda

1. Chamber/Town of Bluffton Marketing Program: Implementation
2. Buckwalter Place Commerce Park – A Multi County Industrial/Business Park (MICP) Action Plan
3. Unified Development Ordinance: Adoption

High Priority

High Priority

Management in Progress

1. Bluffton/Hilton Head Island Chamber of Commerce: Annual Report
2. Economic Development Website: Bluffton Public Development Corporation/Town of Bluffton (BPDC)
3. Don Ryan Center for Innovation: Graduate Innovators: (5)
4. Lowcounty Economic Alliance: Monitoring
5. Don Ryan Center for Innovation: New Qualified Innovators (5 – 8)
6. Don Ryan Center for Innovation: Hosting Events for Innovators and Local Businesses: Expansion
7. Care Core National Retention/Expansion Strategy (BPDC)
8. Bluffton Public Development Corporation: Reports

GOAL 3

**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. Guiding the future growth and development of the Town
2. Preserving the heritage, culture and character of Bluffton
3. Demolition and removal of unattractive, deteriorating buildings
4. Aligning existing development agreements with the Town’s vision, plans, policies and desired outcomes
5. Conflicts between personal property rights and overall community benefits
6. Presence of criminal activities that threaten our quality of life
7. Traffic volume increasing with limited road capacity
8. Different definitions of “sustainability” among residents and businesses

► **Actions 2014**

PRIORITY

Policy Agenda

- | | |
|--|---------------|
| 1. Noise Ordinance | Top Priority |
| 2. Parking Plan for Old Town | Top Priority |
| 3. Community Safety Cameras | Top Priority |
| 4. Alcohol Beverage Ordinance | High Priority |
| 5. Beautification Action Plan | High Priority |
| 6. Garvin House | High Priority |
| 7. Lighting in Old Town | Mod Priority |
| 8. Neighborhood Assistance Program Long Term Funding | Mod Priority |

Management Agenda

- | | |
|---|---------------|
| 1. Old Town Undergrounding Utilities | High Priority |
| 2. Comprehensive Community Policing Action Plan | High Priority |
| 3. Comprehensive Plan: Update | |
| 4. Calhoun Street and Area Study/Plan | |

Management in Progress

1. Emergency Operations Plan: Update
2. Disaster Recovery Plan: Update
3. Wi Fi Access Points: Expansion Funding
4. Development Agreements: Renegotiations
5. Bluffton Small House Series Infill Housing: Sample Plans
6. Uninhabited and Unsafe Structure Demolition (5 – 7)
7. Major Home Repairs Program (up to \$25,000): Five Applications
8. Minor Home Repair Program: FY 14 and FY 15
9. Property Owner’s Association/Commercial POA’s with On Site Directional Signage Program
10. Wharf Street Redevelopment Project Homeownership Program

GOAL 4

**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. 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. Beaufort County decision on business license impact on Town
2. Reduced levels of service from Beaufort County with increased expectations for Town government
3. Employee retention and funding for competitive compensation
4. Potential capital referendum
5. Maintaining bond rating
6. Anti-Tax attitude and residents willingness to pay for services
7. Residents' understanding of Town finances, services or value

► **Actions 2014**

PRIORITY

Policy Agenda

1. Police Staffing: Direction
2. Community Events Study and Guidelines Special
3. County Referendum: Town Position
4. Town Hall: Direction

High Priority

Management Agenda

1. Employee Compensation Study and Policy
2. Citizen Academy: Development
3. CAD/RMS Replacement

Top Priority

High Priority

Management In Progress

1. e Mail Retention Policy
2. Field Access MOU/Program Provider Agreement
3. Energov: Upgrade to Enterprise 9: On Line Permitting
4. Police Reserve Officer Program
5. Customer Service: Training
6. Growth Management Customer Service Feedback Survey
7. Human Resource and Wellness Newsletter
8. Citizen Police Academy: Development
9. Employee Personnel Files: Audit
10. Employee Handbook: Update
11. Police Recruitment and Retention Strategy
12. Business License Audits
13. Town Phone System: Replacement
14. New Employee Orientation Process
15. New Hire Process: Streamline

GOAL 5

UPGRADED TOWN INFRASTRUCTURE AND FACILITIES

► Objectives

1. Upgrade Town streets, sidewalks and open spaces
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, 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. Need for additional parks, ball fields and recreation venues and amenities
4. Beaufort County's future direction and funding for PALS and the relationship with the Town
5. Road impact fees collected with uncertainty as to how and where fees will be used

► **Actions 2014**

PRIORITY

Policy Agenda

1. Jason Street Utility and Sewer Improvements
2. Town Wide Street Light Policy and Plan
3. Bluffton Parkway Phase 5B/Next Step
4. Buck Island/Simmons ville Sidewalk Connection

High Priority

Mod Priority

Management Agenda

1. Goethe Road/Shults Road: Sidewalks

Management In Progress

1. Rotary Community Center Renovation
2. Parks and Trail Maintenance: Annual
3. McCracken Circle (County Owned)

Major Projects

1. May River Road Streetscape Project (SCDOT)
2. Toy Fields Neighborhood Grinder Pump System

Town of Bluffton Policy Agenda 2014

TOP PRIORITY

Oyster Factory Park: Parking Lots

Sewer Hook Up Ordinance in Critical Areas (with BJWSA)

Noise Ordinance

Septic System Maintenance Ordinance and Assistance Program

Parking Plan for Old Town

Community Safety Cameras

HIGH PRIORITY

Jason Street Utility and Sewer Improvements

Alcohol Beverage Ordinance

Beautification Action Plan

Police Staffing: Direction

“No Wake Zone” at Public Landing

Garvin House

MODERATE PRIORITY

Lighting in Old Town

Town Wide Street Light Policy and Plan

Community Park on the May River

Land Acquisition for Economic Development

Neighborhood Assistance Program Long Term Funding

Town of Bluffton Management Agenda 2014

TOP PRIORITY

Stoney Creek Wetlands Restoration

BIS Sewer Phase 4/Next Steps

Employee Compensation Study and Policy

Stormwater Ordinance Revision

HIGH PRIORITY

Chamber/Town of Bluffton Marketing Program: Implementation

Old Town Undergrounding Utilities

Comprehensive Community Policing Action Plan

**Buckwalter Place Commerce Park – A Multi County
Industrial/Business Park (MICP) Action Plan**

Citizen Academy: Development

Town of Bluffton

Management in Progress 2014

1. Watershed Signage and Public Education Campaign: Pilot
2. May River Watershed Sewer Master Plan
3. May River Watershed Headwaters Stormwater Inventory
4. Municipal Separate Storm Sewer System Designation: MS4 Designation, Implementation
5. May River Watershed Water Quality Model
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12. Lowcounty Economic Alliance: Monitoring
13. Don Ryan Center for Innovation: New Qualified Innovators (5 – 8)
14. Don Ryan Center for Innovation: Hosting Events for Innovators and Local Businesses: Expansion
15. Care Core National Retention/Expansion Strategy (BPDC)
16. Bluffton Public Development Corporation: Reports
17. Emergency Operations Plan: Update
18. Disaster Recovery Plan: Update
19. Wi Fi Access Points: Expansion Funding
20. Development Agreements: Renegotiations
21. Bluffton Small House Series Infill Housing: Sample Plans
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24. Minor Home Repair Program: FY 14 and FY 15
25. Property Owner's Association/Commercial POA's with On Site Directional Signage Program
26. Wharf Street Redevelopment Project Homeownership Program
27. e Mail Retention Policy
28. Field Access MOU/Program Provider Agreement
29. Energov: Upgrade to Enterprise 9: On Line Permitting
30. Police Reserve Officer Program
31. Customer Service: Training
32. Growth Management Customer Service Feedback Survey
33. Human Resource and Wellness Newsletter
34. Citizen Police Academy: Development
35. Employee Personnel Files: Audit
36. Employee Handbook: Update
37. Police Recruitment and Retention Strategy
38. Business License Audits
39. Town Phone System: Replacement
40. New Employee Orientation Process
41. New Hire Process: Streamline
42. Rotary Community Center Renovation
43. Parks and Trail Maintenance: Annual
44. McCracken Circle (County Owned)

Town of Bluffton Major Projects 2014

1. Pine Ridge Stormwater Pilot Project (319 Grant – Phase 2)
2. Oyster Factory Park: Parking Lot
3. Oyster Factory Park: Dock
4. BIS Sewer Phase 3 Project
5. May River Road Streetscape Project (SCDOT)
6. Toy Fields Neighborhood Grinder Pump System

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.

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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.

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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.

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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 4) 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.

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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.

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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