



DON RYAN
CENTER FOR INNOVATION



The Town of Bluffton, South Carolina

CONSOLIDATED MUNICIPAL BUDGET

Fiscal Year 2013



Town of Bluffton, South Carolina

Fiscal Year 2013 Annual Budget

For the Period

July 1, 2012 through June 30, 2013



As Adopted by Council: June 12, 2012



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Bluffton

South Carolina

For the Fiscal Year Beginning

July 1, 2011

Linda C. Danson Jeffrey R. Emer

President

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, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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Preface

Understanding the Budget

This brief introduction is designed to assist the reader in understanding the Budget. Through this understanding, it is hoped that citizens will be better able to formulate opinions concerning the various aspects of the Budget.

Budgeting has several major purposes. First, it is a method of converting long-range plans and programs into short-term goals to be accomplished and detailed activities to be conducted by the Town Government. Second, it states those activities in terms of the costs which will be incurred if the activities are carried out. Third, it informs the Mayor and Council and the public of the plans of the Town Government for the coming fiscal year and provides an opportunity for the Mayor and Council to decide if the plans agree with their policies, priorities, and the desires of the public. Fourth, budgeting shows what revenues are needed if the plans of the Town Government are to be carried out and allows the Mayor and Council to determine tax policies consistent with their program policies. Fifth, the budget adopted by the Mayor and Council becomes the plan of action of the Town for the coming year.

In addition to the purposes given above, budgeting provides the opportunity for the Town Manager and Department Heads to thoroughly evaluate the activities of the Town and determine the best means of meeting the goals of effective, efficient government.

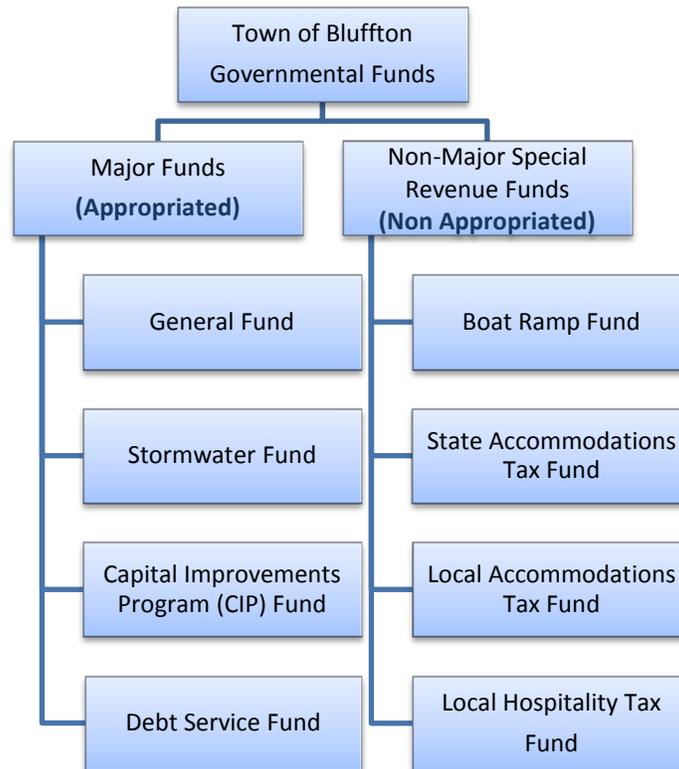
Basis of Budgeting

The Town's financial reporting system is organized on a fund basis in accordance with generally accepted accounting principles (GAAP). The term "basis of accounting" is used to describe the timing of recognition; this is, when the effects of transactions or events are to be recognized. Since the Town has governmental funds only, the budget is prepared using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized as expenditures to the extent they have matured. Compensated absences are not recognized for budgetary purposes; however, they are accrued. Additionally, depreciation is not recognized for budgetary purposes. All appropriations lapse at year end; however, encumbrances and amounts specifically designed to be carried forward to the subsequent year are re-appropriated in the following year.

Governmental Funds are used to account for all of the Town's general activities. For the Town of Bluffton these fund activities include general government, public safety, public works, community development, environmental protection, and engineering. Funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the appropriated budget are considered a major fund for budgeting purposes. The Town adopts a budget for the following four major funds: General Fund, Stormwater Fund, Capital Improvements Program Fund, and Debt Service Fund.

Preface

Fund Structure



Note: All funds included in the Town’s audited financial statements are shown above.

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.

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 three major funds as they relate to the fund expenditures for which they may be used.

Non-major Special Revenue Fund Descriptions:

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	✓				
Don Ryan Center for Innovation	✓				
Human Resources	✓				
Finance/Business License	✓				
Information Technology	✓				
Municipal Court	✓				
Municipal Judges	✓				
Growth Management Administration	✓				
Planning & Environmental Sustainability	✓		✓		
Building Safety	✓				
Project Management	✓		✓		✓
Stormwater Management	✓	✓			
Facilities/Asset Management	✓	✓	✓		✓
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, 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 upcoming fiscal year budget. This serves as a guide to prepare their expenditure requests. During this time, Finance Department staff prepares revenue estimates for both the current and upcoming budget year.

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 draft of the expenditure proposals and estimated revenues are provided by the Finance Department, each department meets individually with the Town Manager to review their program budgets.

Following these meetings, necessary revisions or adjustments are made to each department's proposal and the draft of the consolidated budget is finalized and submitted 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.

Quarterly and mid-year budget reviews are performed throughout the fiscal year to assess the Town's financial condition.

Preface

Budget Calendar

January 11, 2012	Budget calendar and budget instructions distributed
Week of February 13, 2012	Directors discuss staffing changes (if any) with Town Manager
February 15, 2012	Detailed budget proposal entries completed in MUNIS budget module and released by Departments to applicable Unit Heads for review
February 22, 2012	Detailed proposals revised, if necessary, and then approved and released by the Unit Heads to the Budget Administrator for consolidation Personnel packages for additional positions (if any) 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 Preliminary Capital Improvements Program submitted to Planning Commission for review and recommendations
March 19, 2012	Executive Team begins budget reviews to compare proposed expenditures with projected revenues.
March 28, 2012	Preliminary consolidated budget submitted to Town Manager for Review and final CIP Project Review with Planning Commission
April 1, 2012	Chamber's proposed budget due to the Town
April 2, 2012	Town Manager reviews the proposed budgets with Unit Heads and makes recommendations to ensure proper programming and balanced budget
April 9, 2012	Final recommended budget revisions due to Finance for consolidation
April 10, 2012	Planning Commission CIP Recommendations to Council
May 8, 2012	Town Manager delivers the proposed budget to Town Council for First reading of ordinance (additional workshops scheduled as needed)
May 22, 2012	Additional Budget Workshop (if needed)
June 12, 2012	Public Hearing; second and final reading of Budget Ordinance
July 1, 2012	New Fiscal Year begins

What are the goals and priorities guiding the budget?

VISION 2027	GOALS
<p>Bluffton 2027 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>Regional Economic Center with Diverse Economy</p> <p>Livable, Sustainable Bluffton Community</p> <p>Celebrate the May River</p> <p>Town Government: Excellent Services, Financially Responsible</p> <p>Upgraded Town Infrastructure and Facilities</p>
POLICY AGENDA 2012-2013	MANAGEMENT AGENDA 2012-2013
Top Priority	Top Priority
<p>Economic Development Policy BIS Sewer Phase 3 Stoney Creek Wetlands Restoration Bluffton Parkway 5B Public Information Office Welcome/Visitor Center</p>	<p>Don Ryan Center for Innovation Branding/Marketing Bluffton New Riverside Stormwater Pond Hampton Lake Lagoon Retrofit Road Maintenance Town Hall Plan Hampton Parkway</p>
High Priority	High Priority
<p>Ball Fields: Direction Affordable Housing Policy Partnership with Chamber of Commerce(s) Old Town Master Plan Oyster Factory Park: Next Phase Employee Compensation Policy Millage: Direction</p>	<p>Transfer of Development Rights Code Enforcement Watershed Sewer Master Plan w/BJWSA Overall Town IT Strategy Parks Ordinance Law Enforcement Staffing Plan for 24 Hours Bike and Pathway Plan: Update</p>



Town Manager's FY 2013 Budget Message
May 8, 2012

Honorable Mayor and Council:

In today's high tech, instant results world, there are many types of electronic mapping devices that can be used to seamlessly show you how to get from one point to the other with one simple click. However, mapping a community's future is far more old fashioned and time consuming with taxpayers, citizens, staff and stakeholders having their wants and needs documented for acceptance. Certainly, the use of technology has its role; but to map these often disjointed and sometimes conflicted concerns takes thought, time and the allocation of scarce resources. Let me first thank you for your successful efforts in providing direction to map our Town's future the old fashioned way. Your policy direction provides staff and me with a clear roadmap to work from for the future. And, while I am certain there will be minor detours, major potholes and bridges to build along the way, this map further identifies, enhances and protects our Town as we move into the future. These goals may not always be easy to achieve, but can be accomplished with your continued support and guidance from our internal GPS (Great Public Servant) employees. Prudent financial policies and a balanced fiscal approach to reaching these stated goals will continue to allow the Town to grow and prosper even during these difficult economic times.

You have recently completed an eighteen month detailed journey working with the Planning Commission and other community stakeholders that led to a new and improved set of Land Use road maps for the community. Regulations now delineate where the Town should grow and where it should not. Furthermore, the recently adopted growth framework map lets the community know where you want growth and where you do not. You have also taken a positive step down the road to the future with your commitment to the joint "public to public" to "private to private" partnership for the Don Ryan Center for Innovation at the Buckwalter Tech Park. By this action, you have once again signified that the Town of Bluffton is open for business. We are also well on the road to accomplishing the many short term goals you have set for the years to come.

Oyster Factory Park is in the last phases of completion and has been met with increased use by an appreciative public. Likewise, there is only one additional phase left to complete at the newly renovated Old Town DuBois Park which is now open to the public. The near term goals for the first of many extremely important May River action projects are being readied for bid. The beautiful Wharf Street houses will soon be occupied. The Streetscape Project and lighting has given rise to increased calls for the continuation further down May River Road with a sidewalk connection to Buck Island Road. Thousands of feet of much needed water and sewer lines have been added in the Buck Island-Simmons ville neighborhoods. Not only does this improve the health and safety of the community, it also increases property values and helps with the May River Watershed cleanup. In addition, the \$18,290,000 Five Year Capital Improvements Plan that accompanies this document carries these and many other projects forward in the next phase of community project mapping. And as we all know, this is just the beginning of the May River Implementation Plan.

This partial list of accomplishments has a great deal to say about previous Councils' and your commitment to the Town and Community. The Departmental Directors and their employees have done well with the resources allocated to them, and our services continue to be cost effective. I am very proud to be a part of the concentrated efforts you have made to keep Bluffton special; however, much remains to be done.

While the road map is clear, the financial wherewithal to achieve these goals if left unresolved may cause major detours from your plans. It is going to take your dedicated, collective political will to move the community down this mapped roadway. As elected officials, you cannot govern in a vacuum nor can you be all things to all people. You can only act when the "public will" is translated into practical, worthwhile, achievable goals such as those listed above.

To further accomplish community mapping, I offer you a budget road map based on the principles of a "hybrid zero based priority" budget proposal. I am confident this process will move the community forward and, at the same time, continues to preserve and enhance the Bluffton way of life. Fortunately, we are beginning to see a small uptick in the economic drivers of the Lowcountry economy. Tourism is on the rise and there is a slight increase in business license activity, residential building permits continue to increase, and interest in doing business in Bluffton has also increased. With the establishment of the Don Ryan Center for Innovation, we have seen an increase of inquiries about doing business in Bluffton. This clearly demonstrates that others have interest in traveling the road toward the bright future you have framed for the community.

Let me now relate how I believe we can confidently and methodically proceed to reach the goals that you have set. For the third year in a row, I am pleased to present a Proposed Budget that calls for no increase in the current tax rate of 38 mills. Departmental Directors have worked diligently to provide the required services and have done a good job of reigning in expenses and focusing on needs while concentrating on essentials. Programs have been reviewed and scrutinized for savings. Potential grant funds suitable for Bluffton have been evaluated and applied for. Committed program dollars have been reviewed for application in other operational areas. Expenses have been grouped and analyzed for further savings. Personnel needs have been modified. Where possible, operations have been shifted from the General Fund and leveraged as stand-alone funds. And more importantly, the FY13 Proposed Budget is based on needs, not wants. It does, however, make common sense strides toward fulfilling adopted community goals.

Current Issues

I am very concerned that following the reassessment next year, the millage rate will have to be raised to cover across the board increases for all that we do. I also remind you that we have been very fortunate in having been awarded grant monies for projects. As you review the Five Year Capital Improvements Plan, you can readily see that much of the funding for future sources are yet to be determined. To date, the General Fund has not had to fully support these activities with tax payer dollars. We can no longer depend on grants to fund the strategically mapped projects in the out years.

As such, the proposed Budget contains little flexibility for revenues have been pushed to a maximum safe limit, expenditures have been cut to maintenance levels, and fund balance dollars are being allocated to balance this Proposed Budget. Should you desire to add any additional services, add unbudgeted capital improvements, or make drastic changes in departmental operations or add additional personnel, you will have no alternative but to increase the millage rate to do so.

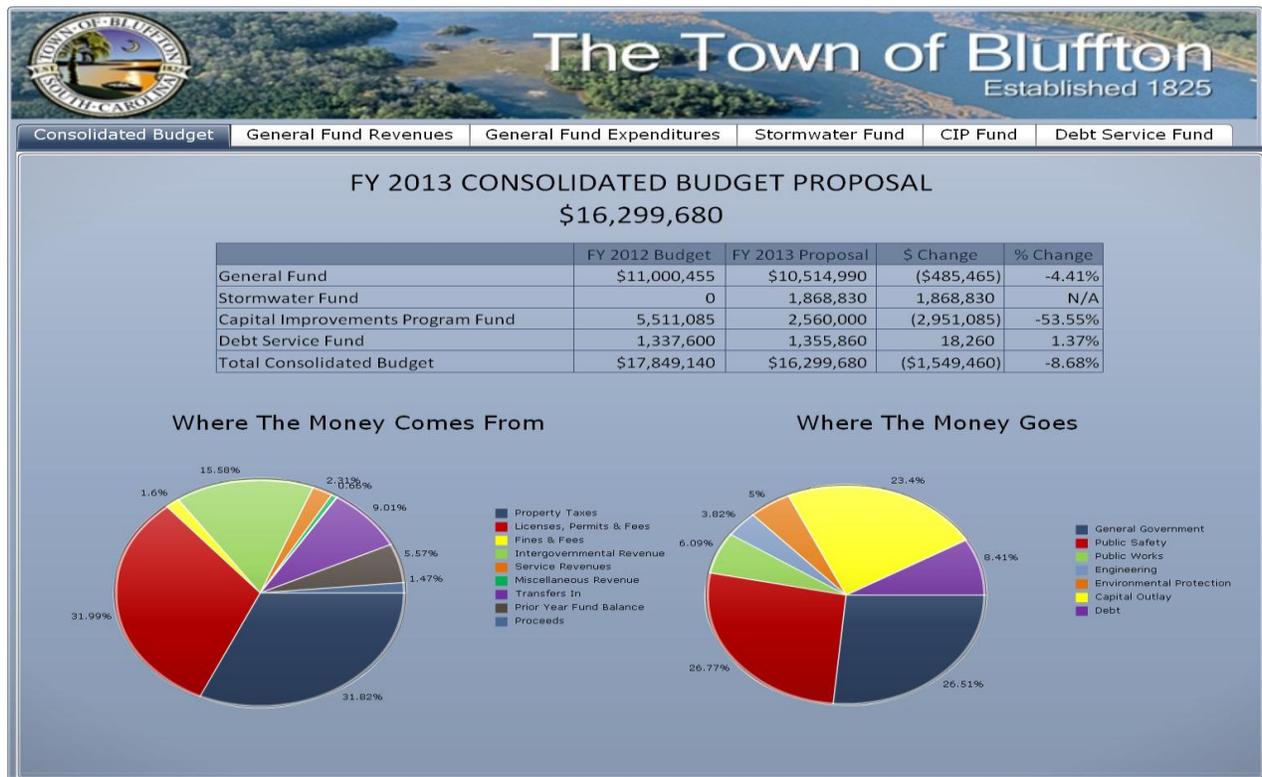
Budget Summary

	FY 2012 Amended Budget	FY 2013 Proposed Budget	\$ Change	% Change
General Fund	\$ 11,000,455	\$ 10,514,990	\$ (485,465)	-4.41%
Stormwater Fund	-	1,868,830	\$ 1,868,830	N/A
Capital Improvements Program	5,511,085	2,560,000	\$ (2,951,085)	-53.55%
Debt Service Fund	1,337,600	1,355,860	\$ 18,260	1.37%
Total Consolidated Budget	\$ 17,849,140	\$ 16,299,680	\$ (1,549,460)	-8.68%

The total consolidated budget for Fiscal Year 2013 is \$16,299,680 as compared to \$17,849,140 for the prior year. This represents a decrease of \$1.5 million or 8.68% with Capital Projects representing a majority of the decrease. Both the Capital Improvements Program and the Stormwater Fund contain Capital Projects.

A “budget dashboard” is located on the Town’s website to provide some interactive data through the use of tabs and drop downs for a brief overview of the Town’s Consolidated Budget. A snapshot of the dashboard follows as well as a link for access:

<http://www.townofbluffton.sc.gov/departments/finance/Documents/budget/budget.dashboard.pdf>



Budget Highlights

- Maintains the current overall millage rate of 38 mills
- Provides for May River water quality safe guards and other preservation initiatives
- Includes a dedicated fund for stormwater initiatives
- Provides for continued improvements to the Buck Island-Simmonsville area
- Provides for expansion of the May River Road streetscape project
- Provides for increased maintenance requirements for added community assets such as parks and Police Department
- Provides the increased costs for employee health insurance and retirement
- Provides a 3% merit opportunity effective the first full pay period in December
- Provides funding to support the Don Ryan Center for Innovation
- Funds the Debt Service requirements for the new Police Department
- Funds a part time Public Information Officer

Programmatic Changes

One of my directives to the Finance Director for the FY 13 Budget was to review the Proposed Operational and Capital Budgets for opportunities to fully leverage and where possible shift expenses to self-contained cost centers, reserves and special revenue funds. In the FY 13 Proposed Budget, the following changes have been made:

- The Don Ryan Innovation Center was set up to depict only Town expenses. The center will adopt its own separate budget.
- A committed equipment replacement reserve in Fund Balance has been designated for the acquisition of vehicles and equipment and will need to be approved by Town Council during the budget process. The Equipment Replacement Reserve is funded at 105% of the department's yearly depreciation cost from uncommitted Fund Balance in years in which revenues exceed expenditures. The 105% is representative of the vehicle/equipment cost, plus an inflationary factor to replacement in future years. This percentage may increase based on the cost of financing and/or increase in the CPI in any given year. In addition, any insurance proceeds from totaled vehicles and proceeds from the sale of vehicles/equipment will be designated and reserved for future vehicle or equipment purchases. Debt Service Requirements (lease principal and interest payments) are charged to Department Cost Centers and thereby reduce the Equipment Replacement Reserve line item each year. A reserve balance is proposed at \$231,500 for FY 13.
- A separate Stormwater Fund has been created for FY13. This new Fund will contain all revenues and expenses related to Stormwater, including those formally budgeted in the FY 13 Capital Improvements Plan.

The purpose for creating these new cost centers is to make these operations as self-supporting as possible and thereby relieve the funding pressures from the General Fund and the need to increase the tax rate this year.

Future Issues and Economic Challenges

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 asset. Currently the Oyster Factory Park, Church of the Cross, the Pritchard Street Pocket Park and Palmetto Bluff are the only places where the River can be experienced. I believe it is important to fund additional points within the Town where the May can be enjoyed. The \$18M in the Five Year Capital Improvements Plan calls for an additional \$4M for acquisition of park land on the May River.

Funding Economic Development

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 development firms that will enhance and stabilize our economy. These successful public to private partnerships will need to be expanded in the future.

May River Action Plan

In the FY13 Proposed Budget, we are proposing to implement the first phase of the Council approved May River Action Plan with total funding of \$1.05 million in Capital Projects. The plan is a series of steps and phases that we believe, over time, will lead to vast improvements to the water quality of the May River. To fully implement this plan, we may need to spend some \$40M over the next 25 years. Obviously, the efforts will be monitored and reviewed regularly for effectiveness, but this most important community project remains a daunting task and a huge commitment of taxpayer dollars from all sources.

Control of Our Service Destiny

Our citizens always need to be aware of the work environment and our attempts to carry out the Town's service missions within this environment. Let me list a few examples:

- Almost all roads are controlled by the State, County and private entities.
- Certain roads have the added burden of having storm water easements that are controlled by Home Owner Associations, County and State.
- Police services must always be aware of jurisdictional boundaries of the State and unincorporated areas of the County.
- May River and other watershed areas are properties under the jurisdiction of the Federal, State and County.
- Recreational programs are run by the County on lands owned by the Town.
- Electric, gas, telephone and cable are other major service operations of which the Town has little or no control.

While we work cooperatively with the jurisdictions and controlling agencies listed above, the added time and effort it takes to complete projects and everyday operations may very well cause our citizenry future frustrations.

Conclusion

When the budget process began, a number of budget goals and strategies were established to guide the formation of the 2013 Proposed Budget. Some of these included:

- Maintaining quality services across all operations
- Evaluating all revenue sources to support services/projects
- Seeking ways to increase efficiency and economy in Town Services and operations
- Providing the Town employees with a 3% merit opportunity for the first time in four years effective the first full pay cycle in December
- Implementing provisions of the strategic plan initiatives
- Examining organizational structures and staffing
- Creating “self-contained” service operations while insuring the ability to leverage these revenues where possible

This proposed Budget and its accompanying Five Year Capital Improvements Plan and Strategic Plan attempts to accommodate these goals and strategies while maintaining the Town’s financial stability as well as addressing services and other needs. Without additional resources, however, I am unable to fully address all of the needs, services and some of your priority action items. The proposal does reflect a common sense, balanced map to the future which includes goals adopted in the Strategic Plan while holding down operating costs.

As stated in last year’s Budget message, “the Proposed Budget represents a fair price to pay for the level of services provided and places services on a basis of value given for value received with our taxpayers”. Our goal in mapping the future will be to maintain and enhance this fundamental relationship with our taxpayers while continuing to improve the life of our beloved community within the Bluffton “State of Mind”.

During your review of the Proposed Budget Documents for FY 13, you should review the basic service needs of the Town and measure these against the performance standards that you, as the elected representatives, with your road map in hand and GPS guidance can best serve our community now and well into the future.

Finally, let me remind you that the Budget is a living document that is reviewed and used every day for hands-on management of Town services. Just because an expenditure is authorized, does not mean it will be spent. All expenditures must be reevaluated and audited. Over the past two budget cycles, the Departments have been able to operate without expending all of their budgeted resources and have returned significant dollars to the General Fund Balance.

Let me express my full appreciation to all of our Department Directors for their time and energy and scrutiny it took to bring you this very lean balanced budget in this very tough economy. A special thank you goes to Finance Director Shirley Freeman, Budget Administrator Kathy Glover, and the entire financial team for their invaluable assistance with the preparation of this document.

The staff and I look forward to working with you in adopting the proposed FY 13 Budget and stand ready to assist you in this endeavor.

Sincerely,

A handwritten signature in black ink that reads "Anthony W. Barrett". The signature is written in a cursive style with a long horizontal stroke at the end of the last name.

Anthony W. Barrett
Town Manager



Town of Bluffton, South Carolina
Consolidated Municipal Budget
Fiscal Year
July 1, 2011 through June 30, 2013

Elected Officials

Mayor: The Honorable Lisa Sulka

Council:

Oliver Brown – Mayor Pro Tempore

Michael Raymond

Ted Huffman

Karen Lavery

Appointed Officials

Anthony W. Barrett – Town Manager

Terry A. Finger – Town Attorney

Senior Management

Marc Orlando

James Ayers

Shirley Freeman

Jessie Hershey

Jordan Berliner

David McAllister

Sandra Lunceford

Deputy Town Manager/Director of Growth Management

Director of Engineering

Director of Finance/Administration

Director of Human Resources

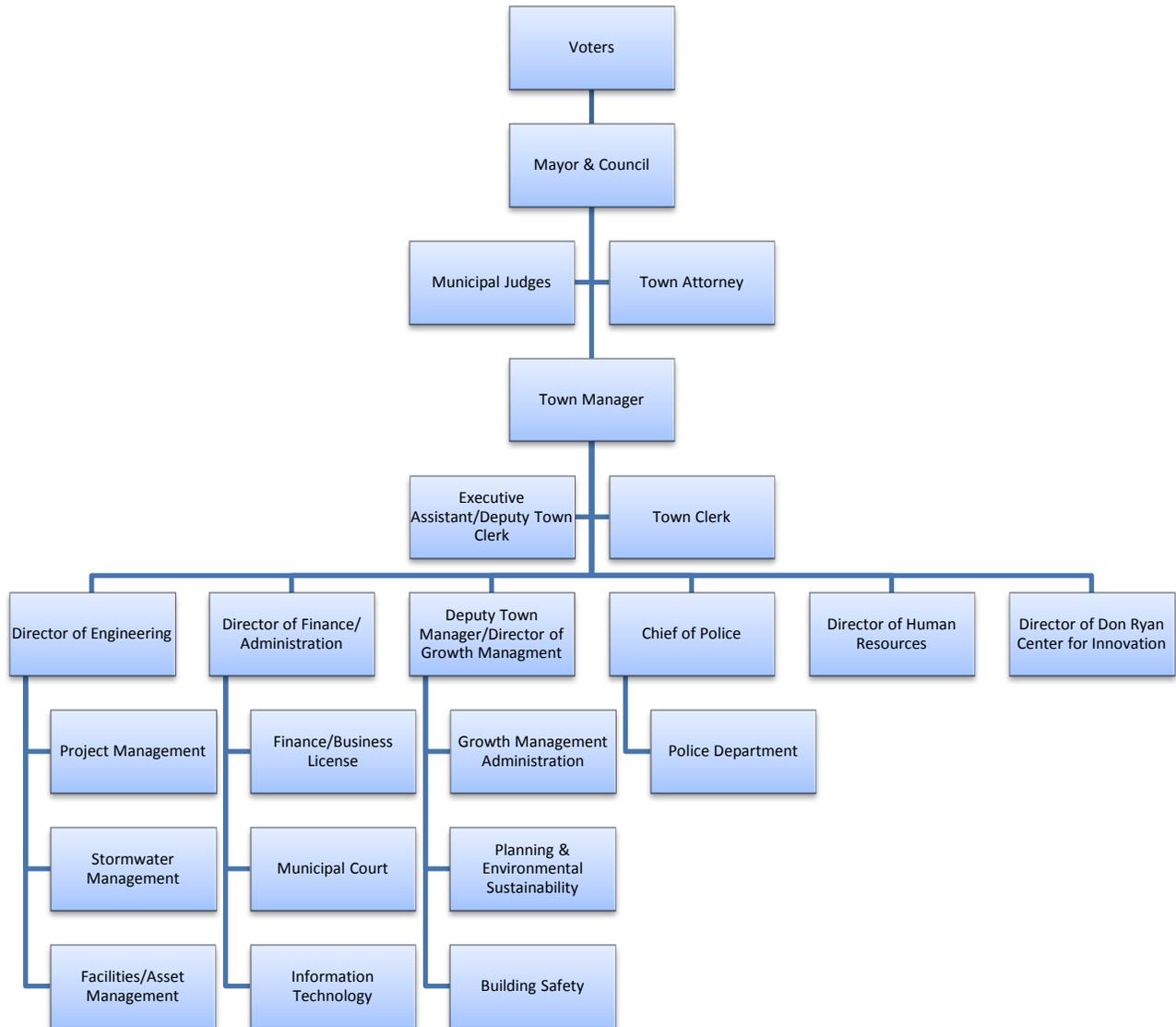
Director of Don Ryan Center for Innovation

Chief of Police

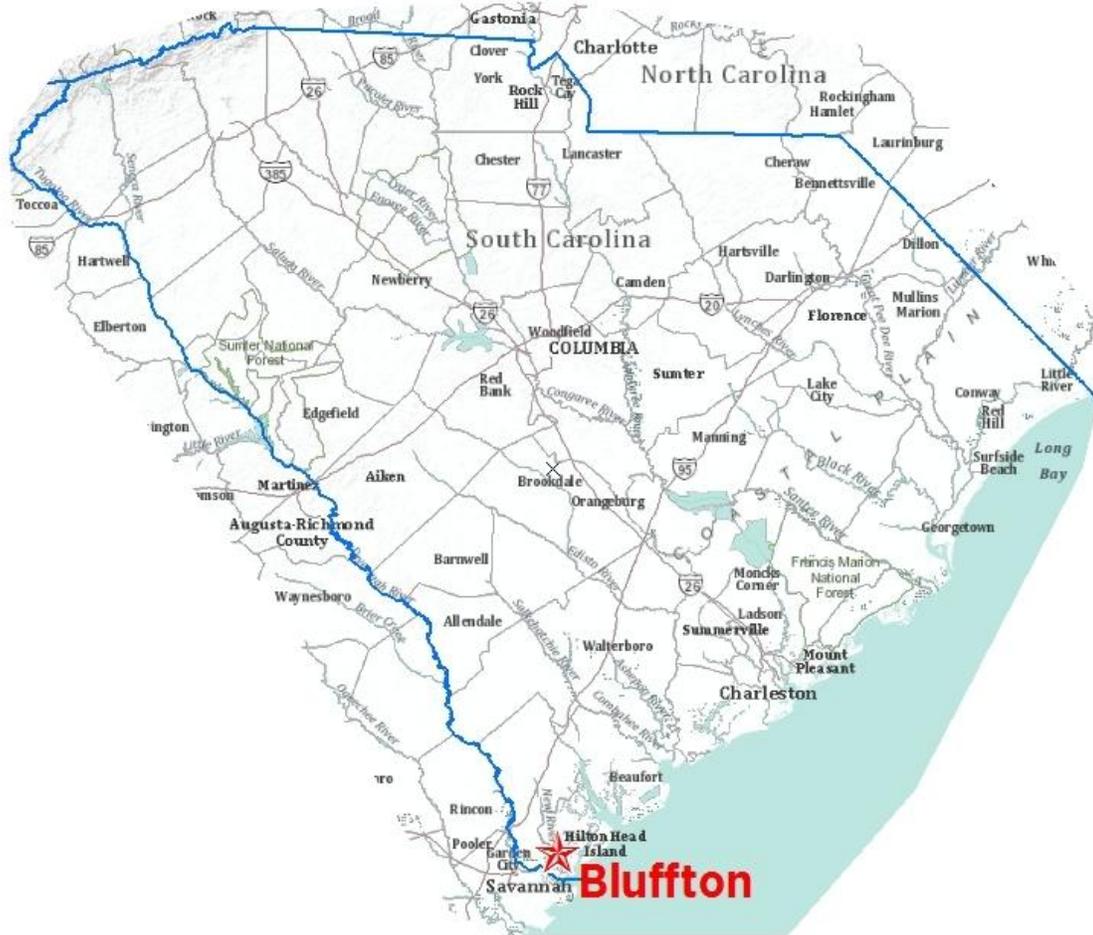
Town Clerk

Town of Bluffton

Organizational Chart



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:

Travel + Leisure World's Best Awards,
Rated No. 1 Best Spa, No. 1 Family Resort
No. 2 Best Resort in Continental U.S.-2010
No. 40 Best Resort in the World-2010

Conde Nast Traveler Top Golf Resorts,
Rated No. 4 in Southern U.S.-2010

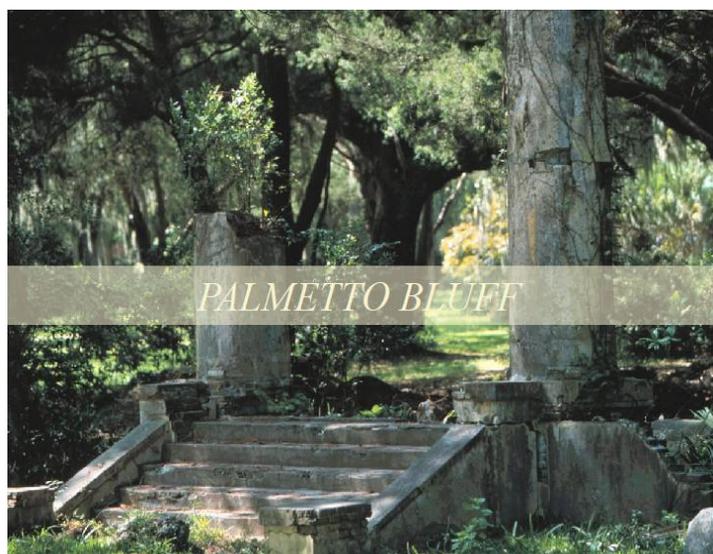
Travel + Leisure World's Best Service,
Rated No. 1 in Continental U.S. and Canada-2010

Travel + Leisure, 500 World's Best Hotels- 2010

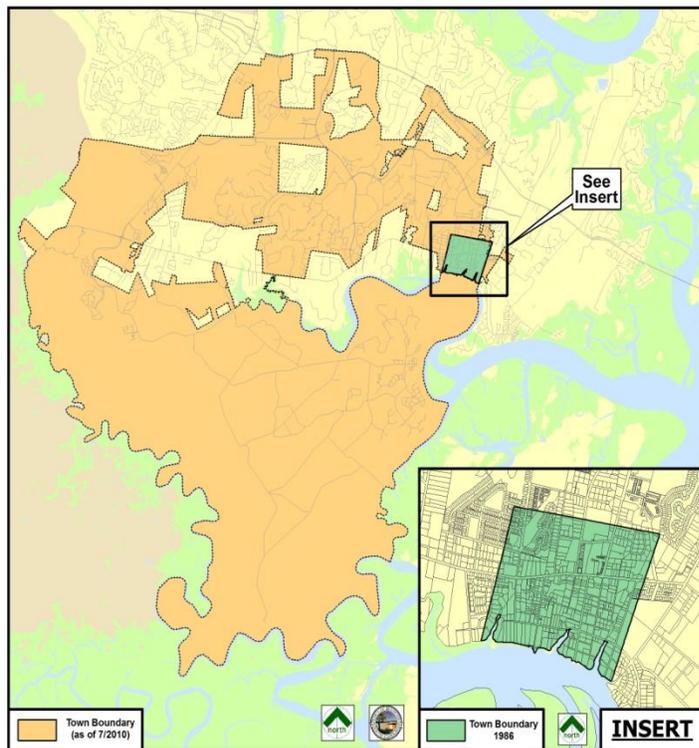
Conde Nast Traveler Top Spas-2010

Conde Nast Traveler Gold List-2010

Rated No. 4 Best Golf Course in South Carolina and No. 3 Best Stay and Play Resorts by the South Carolina Golf Course Ratings Panel-2010



Town of Bluffton at a Glance



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

Government Profile

The Town operates under the council-manager form of government. Policy-making and legislative authority are vested in a governing council (Council) consisting of a mayor and four (4) other members. Members of Council are elected for a term of four (4) years. Council is primarily responsible for setting 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. With the current state of economy, these fees have decreased significantly. However, they have been trending upward during FY 2012. The budgeted amount for Fiscal Year 2013 is increased 34.5% from prior year. However, the accumulation of these monies in prior fiscal years provides a sufficient fund balance to supplement future budgets.

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 396 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.

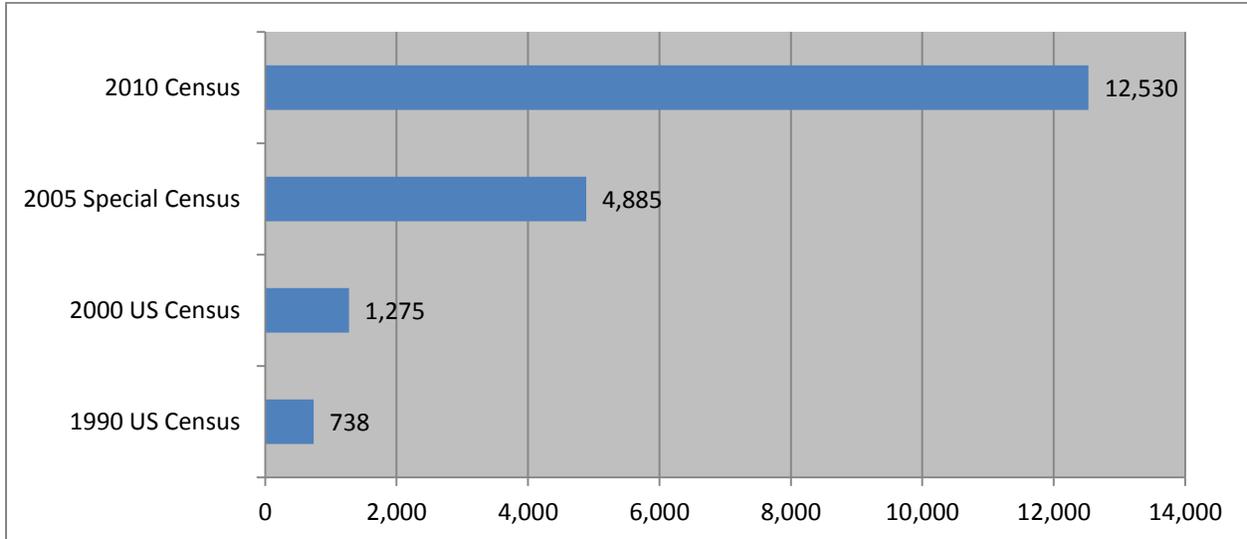
In January of 2012, Station 300, a family entertainment complex including 24-lanes of bowling opened in Buckwalter Place. The complex uses state-of-the-art digital technology in every area of operation, including software developed by 2G to enable innovative marketing and operation of the entertainment 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%	11.5%	9.3%
2010	9.1%	11.2%	9.6%
2011	8.7%	10.3%	8.9%

Source: US Department of Labor, Bureau of Labor Statistics

Town of Bluffton at a Glance

Economics Profile

Per Capita Income

According to the US Census Bureau, the Median Family Income for the Town of Bluffton was \$48,611 in 1999. 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	\$34,345	110.23%	\$25,637	\$31,157
2002	\$34,559	109.78%	\$26,049	\$31,481
2003	\$35,538	110.04%	\$26,663	\$32,295
2004	\$38,097	112.35%	\$27,844	\$33,909
2005	\$39,824	112.33%	\$29,131	\$35,452
2006	\$42,971	113.91%	\$30,794	\$37,725
2007	\$44,123	111.69%	\$31,990	\$39,506
2008	\$44,583	108.88%	\$32,971	\$40,947
2009	\$42,313	108.92%	\$31,653	\$38,846
2010	\$42,430	106.24%	\$32,462	\$39,937
2011	na	na	na	na

na = not available

Source: U.S. Bureau of Economic Analysis

Note: Beaufort County has the highest Per Capita Income in the State of South Carolina.

Major Employers

Company	Product or Service	Number of Employees
Beaufort County School District - Bluffton	Education	504
CareCore National, LLC	Healthcare	419
Inn at Palmetto Bluff & Palmetto Bluff Club	Hotel/Tourism	300
Hargray	Communications	174
Publix	Retail	174
Kroger	Retail	115
Town of Bluffton	Government	104
Bluffton Township Fire Department	Public Service	102
Outback Steakhouse	Restaurant	80
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 2011 Tax Year 2010 <u>Assessed Value</u>
South Carolina Electric & Gas	\$3,773,640
Palmetto Electric Cooperative	\$2,319,510
May River Forest, LLC	\$4,786,400
JP Morgan Chase Commercial Mortgage	\$1,229,320
Equity One (Belfair)	\$1,083,090

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
2003	2002	49.0	189.2	23.1	261.3
2004	2003	49.0	194.4	26.1	269.5
2005	2004	42.0	142.8	18.6	203.4
2006	2005	42.0	146.1	20.2	208.3
2007	2006	42.0	157.8	21.0	220.8
2008	2007	40.0	174.7	22.0	236.7
2009	2008	40.0	182.5	22.7	245.2
2010	2009	38.0	160.7	20.0	218.7
2011	2010	38.0	164.1	20.1	222.2
2012	2011	38.0	165.8	20.1	223.9
2013	2012	38.0	168.8	20.5	227.3

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
2003	2002	\$ 4,156,084	\$ 72,248,997	\$ 319,730	\$ 4,263,067	\$ 4,475,814	\$ 76,512,064
2004	2003	7,019,124	129,183,432	675,120	9,001,600	7,694,244	138,185,032
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	2,566,299,517
2012	2011	130,377,250	2,464,817,381	6,095,000	101,583,333	136,472,250	2,566,400,714
2013	2012	130,390,250	2,465,077,381	6,095,000	101,583,333	136,485,250	2,566,660,714

Note: FY 2012 and FY 2013 Estimated

Town of Bluffton at a Glance

Economics Profile

Legal Debt Margin Calculation

Estimated Assessed Value – FY 2013	\$136,485,250
Debt Limit (8% of assessed value)	10,918,580
Debt applicable to limit	<u>(6,500,000)</u>
Legal Debt Margin (without a referendum)	<u>\$ 4,418,580</u>

Legal Debt Margin Information

Last Five Years

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
Debt limit	\$7,692,212	\$9,810,254	\$10,961,884	\$10,917,341	\$10,917,780
Total net debt applicable to limit	\$60,000	\$40,000	\$20,000	\$6,500,000	\$6,500,000
Legal debt margin	\$7,632,212	\$9,770,254	\$10,941,884	\$4,417,341	\$4,417,780
Total net debt applicable to limit as a percentage of debt limit	0.78%	0.41%	0.18%	59.54%	59.54%

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.

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

Financial Policies

Fund Balance Policy

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 Equipment Replacement Reserve. This reserve shall be funded at an amount equal to 105% of each department's yearly depreciation costs from uncommitted Fund Balance in years in which revenues exceed expenditures. Additionally, any insurance proceeds from totaled vehicles and proceeds from the sale of vehicles/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 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.
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.

Financial Policies

Debt Management Policy

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.

Accounting Policy

1. The Town will establish and maintain a high standard of accounting practices.

Financial Policies

Accounting Policy

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).
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.

Financial Policies

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 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.

Financial Policies

Investment Policy

- 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.
- 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.

Financial Policies

Disaster Planning Policies

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).
 - 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, Capital Improvements Program (CIP) Fund, Debt Service Fund, and Stormwater Fund.

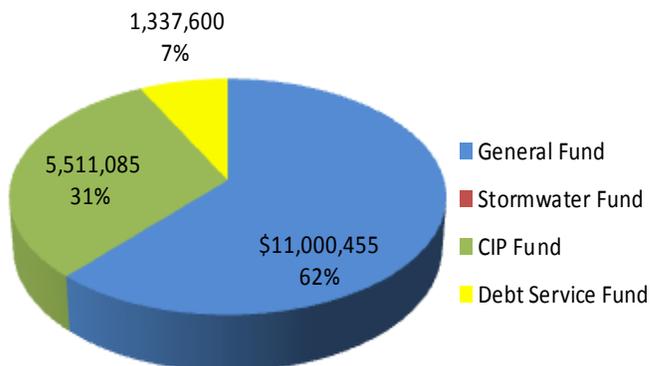
The General Fund is the Town’s primary operating fund and is used to account for all Town financial resources except those to be accounted for in another fund. Principal sources of revenue are property taxes and licenses and permit fees.

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.

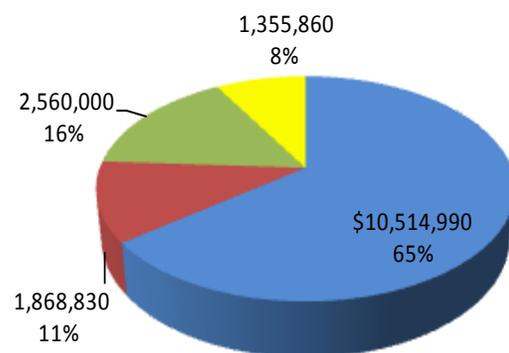
The Capital Improvements Program (CIP) Fund accounts for and reports financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. In addition to funding with bond proceeds and 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 2012 Budget - \$17,849,140



FY 2013 Budget - \$16,299,680



	FY 2012 Revised Budget	FY 2013 Adopted Budget	\$ Change	% Change
General Fund	\$11,000,455	\$10,514,990	\$ (485,465)	-4.41%
Stormwater Fund	-	1,868,830	\$ 1,868,830	N/A
CIP Fund	5,511,085	2,560,000	\$ (2,951,085)	-53.55%
Debt Service Fund	1,337,600	1,355,860	\$ 18,260	1.37%
Total Consolidated Budget	\$17,849,140	\$16,299,680	\$ (1,549,460)	-8.68%

Consolidated Budget

Budget Summary by Fund

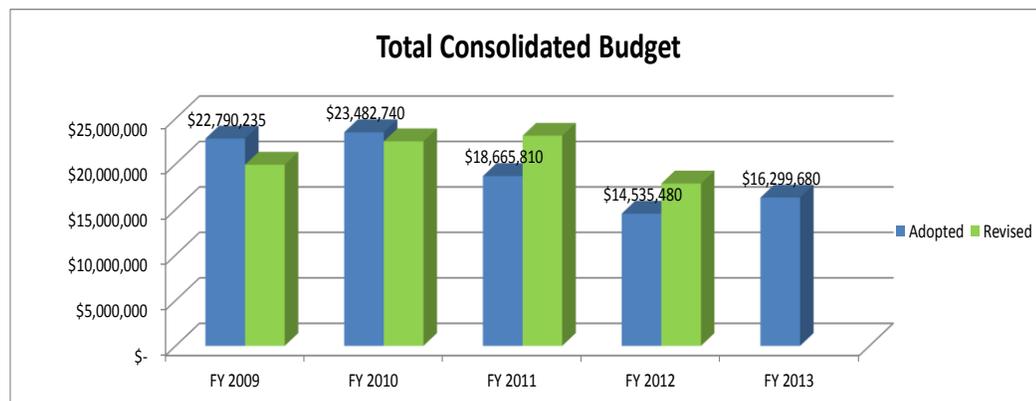
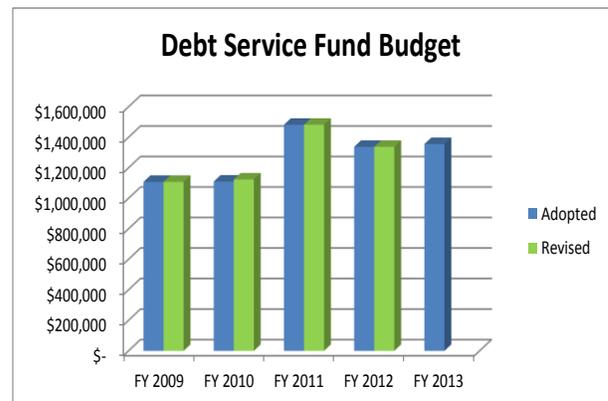
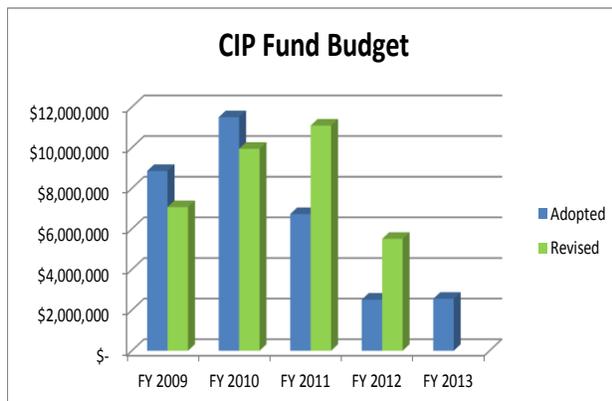
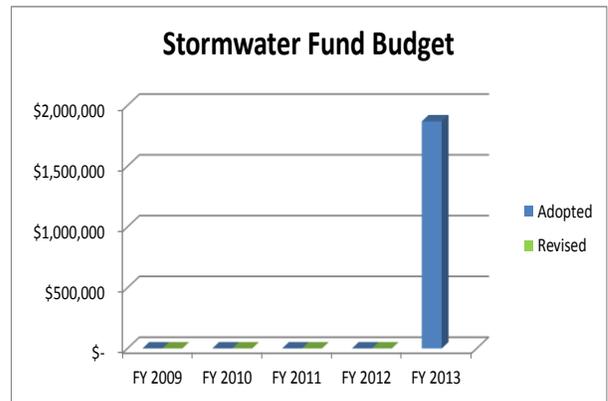
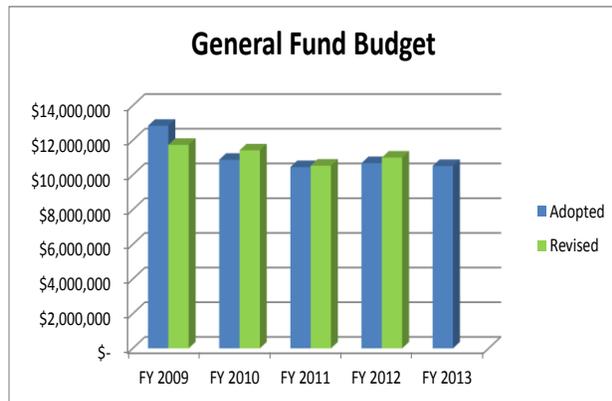
Last Five Years

	General Fund	
	Adopted	Revised
FY 2009	\$ 12,832,065	\$ 11,735,945
FY 2010	\$ 10,875,410	\$ 11,418,950
FY 2011	\$ 10,451,270	\$ 10,534,970
FY 2012	\$ 10,681,800	\$ 11,000,455
FY 2013	\$ 10,514,990	

	Stormwater Fund	
	Adopted	Revised
FY 2009	\$ -	\$ -
FY 2010	\$ -	\$ -
FY 2011	\$ -	\$ -
FY 2012	\$ -	\$ -
FY 2013	\$ 1,868,830	

	CIP Fund	
	Adopted	Revised
FY 2009	\$ 8,850,000	\$ 7,073,220
FY 2010	\$ 11,497,000	\$ 9,943,655
FY 2011	\$ 6,731,940	\$ 11,086,890
FY 2012	\$ 2,516,080	\$ 5,511,085
FY 2013	\$ 2,560,000	

	Debt Service Fund	
	Adopted	Revised
FY 2009	\$ 1,108,170	\$ 1,108,170
FY 2010	\$ 1,110,330	\$ 1,124,100
FY 2011	\$ 1,482,600	\$ 1,482,600
FY 2012	\$ 1,337,600	\$ 1,337,600
FY 2013	\$ 1,355,860	

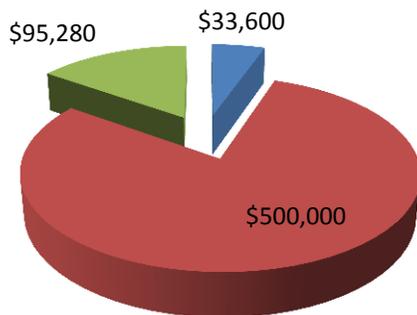


Consolidated Budget

Sources and Uses by Fund

	General Fund	Stormwater Fund	CIP Fund	Debt Service Fund	Consolidated Total
Revenues and Other Sources					
Property Taxes	\$ 3,950,000	\$ -	\$ -	\$ 1,236,375	\$ 5,186,375
Licenses & Permits	4,253,950	960,000	-	-	5,213,950
Intergovernmental Revenue	552,040	250,000	1,620,000	116,685	2,538,725
Service Revenues	375,950	-	-	-	375,950
Fines & Fees	260,000	-	-	-	260,000
Miscellaneous Revenue	105,000	500	-	2,800	108,300
Transfers In	628,880	-	840,000	-	1,468,880
Proceeds	240,000	-	-	-	240,000
Budgeted Use of Prior Year Fund Balance	149,170	658,330	100,000	-	907,500
Total Revenues and Sources	\$ 10,514,990	\$ 1,868,830	\$ 2,560,000	\$ 1,355,860	\$ 16,299,680
Expenditures and Other Uses					
Operations	\$ 10,198,135	\$ 720,210	\$ -	\$ -	\$ 10,918,345
Debt	58,345	-	-	1,355,860	1,414,205
Capital	258,510	1,053,340	2,560,000	-	3,871,850
Transfers Out	-	95,280	-	-	95,280
Total Expenditures and Uses	\$ 10,514,990	\$ 1,868,830	\$ 2,560,000	\$ 1,355,860	\$ 16,299,680

General Fund Transfers In



- State Accommodations Tax
- Local Hospitality Tax
- Stormwater Utility Fees

CIP Fund Transfers In



- Hospitality Tax

Consolidated Budget

Budget Summary Compared to Prior Year

	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Revenues and Other Sources				
Property Taxes	\$ 5,043,330	\$ 5,186,375	\$ 143,045	2.84%
Licenses & Permits	4,278,730	5,213,950	935,220	21.86%
Intergovernmental Revenue	2,849,180	2,538,725	(310,455)	-10.90%
Service Revenues	287,040	375,950	88,910	30.97%
Fines & Fees	260,000	260,000	-	0.00%
Miscellaneous Revenue	106,500	108,300	1,800	1.69%
Transfers In	3,063,090	1,468,880	(1,594,210)	-52.05%
Proceeds	534,150	240,000	(294,150)	-55.07%
Budgeted Use of Prior Year Fund Balance	1,427,120	907,500	(519,620)	-36.41%
Total Revenues	\$ 17,849,140	\$ 16,299,680	\$ (1,549,460)	-8.68%
Expenditures and Other Uses				
Operations	\$ 10,591,960	\$ 10,918,345	326,385	3.08%
Debt	1,351,995	1,414,205	62,210	4.60%
Capital	5,905,185	3,871,850	(2,033,335)	-34.43%
Transfers Out	-	95,280	95,280	N/A
Total Expenditures	\$ 17,849,140	\$ 16,299,680	\$ (1,549,460)	-8.68%

A little less than 3% increase is projected for FY 2013 based on the estimated assessed value of real and personal property for Tax Year 2012.

Licenses & Permits are up \$935,200 or 22% primarily due to adding the Stormwater Fund to the consolidated budget which includes Stormwater Utility Fee revenues estimated at \$960,000 for FY 2013. These revenues are restricted for stormwater-related activities only and are funding expenditures for the Stormwater Management Department that was created with existing staff members during the second half of 2011.

Intergovernmental Revenues are down 11% due to less state and federal funding.

Service Revenues are up 31% primarily due to upward trends in development.

With Capital expenditures down \$2 million or 34%, the transfers in and budgeted use of prior year fund balance are down as well since these were significant funding sources for prior year Capital expenditures.

Operations are up \$326,385 or 3% due primarily due increases in salaries and benefits. For the first time in four years, all employees are receiving a 3% merit opportunity effective with the first pay period in December. Funding is also provided for increases in health insurance and employer retirement contributions.

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 governmental fund expenditures as the Emergency Recovery Fund. After this fund balance is achieved, an unassigned balance goal for the fiscal year should be 10% of the budgeted operating General Fund expenditures. This 25% goal amounts to \$2,628,750 for FY 2013.

A summary of the estimated changes in Fund Balance for FY 2013 follows:

Fund	Estimated Changes In Fund Balance					
	Beginning Balance	Revenues & Other Sources	Expenditures & Other Uses	Ending Balance	\$ Change	% Change
General Fund ¹	\$ 4,755,042	\$ 10,365,820	\$ 10,514,990	\$ 4,605,872	\$ (149,170)	-3.14%
Stormwater Fund ²	946,639	1,210,500	1,868,830	288,309	(658,330)	-69.54%
Capital Improvements Program Fund ³	1,819,547	2,460,000	2,560,000	1,719,547	(100,000)	-5.50%
Debt Service Fund	862,907	1,355,860	1,355,860	862,907	-	0.00%
Total	\$ 8,384,135	\$ 15,392,180	\$ 16,299,680	\$ 7,476,635	\$ (907,500)	-10.82%

¹A budgeted use of fund balance in the amount of \$149,170 is proposed for FY 2013. Both revenues and expenditures were estimated conservatively. This budgeted use of fund balance does not negatively impact the Town’s ability to meet committed and unassigned fund balance targets as outlines the Town’s financial policies.

²A budgeted use of fund balance in the amount of \$658,330 is proposed for FY 2013. 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.

³A budgeted use of fund balance in the amount of \$100,000 is proposed for the FY 2013 Capital Improvements Program (CIP) Fund for Phase 2 of the BIS Sidewalks, Lighting and Sewer Project. This project is contingent for federal funding in the amount of \$500,000.

Consolidated Budget

Estimated Changes in Fund Balance

	General Fund				Stormwater Fund			
	Actual	Actual	Estimate	Budget	Actual	Actual	Estimate	Budget
	2010	2011	2012	2013	2011	2011	2012	2013
Beginning Fund Balance, July 1st	\$ 3,971,672	\$ 4,050,528	\$ 4,748,967	\$ 4,755,042	\$ 450,944	\$ 702,995	\$ 1,093,262	\$ 946,639
Revenues								
Property Taxes	\$ 4,268,802	\$ 3,939,792	\$ 3,916,100	\$ 3,950,000	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	3,645,872	4,024,169	4,068,135	4,253,950	981,087	957,264	960,000	960,000
Intergovernmental Revenue	602,285	701,672	703,455	552,040	-	-	361,020	250,000
Service Revenues	290,450	318,866	313,040	375,950	-	-	-	-
Fines & Fees	256,973	215,861	227,000	260,000	-	-	-	-
Miscellaneous Revenue	113,459	115,912	85,000	105,000	497	569	500	500
Total Revenues	\$ 9,177,841	\$ 9,316,272	\$ 9,312,730	\$ 9,496,940	\$ 981,584	\$ 957,833	\$ 1,321,520	\$ 1,210,500
Expenditures								
Operations	\$ 9,758,739	\$ 9,279,611	\$ 10,408,725	\$ 10,198,135	\$ -	\$ -	\$ 719,642	\$ 720,210
Debt	239,062	211,086	14,395	58,345	-	-	-	-
Capital Outlay	158,161	56,413	293,535	258,510	-	-	830,633	1,053,340
Total Expenditures	\$ 10,155,962	\$ 9,547,110	\$ 10,716,655	\$ 10,514,990	\$ -	\$ -	\$ 1,550,275	\$ 1,773,550
Other Financing Sources (Uses)								
Transfers In	\$ 1,078,754	\$ 981,769	\$ 1,242,000	\$ 628,880	\$ -	\$ -	\$ 82,132	\$ -
Transfers Out	(21,777)	(52,492)	-	-	(729,533)	(567,566)	-	(95,280)
Bond Issuance	-	-	-	-	-	-	-	-
Current Refund of Existing Debt	-	-	-	-	-	-	-	-
Underwriter's Premium (Discount)	-	-	-	-	-	-	-	-
Proceeds from Capital Lease Purchases	-	-	168,000	200,000	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	40,000	-	-	-	-
Total Other Financing Sources (Uses)	\$ 1,056,977	\$ 929,277	\$ 1,410,000	\$ 868,880	\$ (729,533)	\$ (567,566)	\$ 82,132	\$ (95,280)
Total Available Funding Sources	\$ 10,234,818	\$ 10,245,549	\$ 10,722,730	\$ 10,365,820	\$ 252,051	\$ 390,267	\$ 1,403,652	\$ 1,115,220
Total Appropriations	(10,155,962)	(9,547,110)	(10,716,655)	(10,514,990)	-	-	(1,550,275)	(1,773,550)
Total Other Sources of Cash	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	\$ 78,856	\$ 698,439	\$ 6,075	\$ (149,170)	\$ 252,051	\$ 390,267	\$ (146,623)	\$ (658,330)
Projected Ending Fund Balance, June 30	\$ 4,050,528	\$ 4,748,967	\$ 4,755,042	\$ 4,605,872	\$ 702,995	\$ 1,093,262	\$ 946,639	\$ 288,309

Notes:

FY 2013 has a budgeted use of prior year fund balance for both the General Fund and the Stormwater Fund.

Consolidated Budget

Estimated Changes in Fund Balance

	Capital Improvements Program Fund				Debt Service Fund			
	Actual 2010	Actual 2011	Estimate 2012	Budget 2013	Actual 2010	Actual 2011	Estimate 2012	Budget 2013
Beginning Fund Balance, July 1st	\$ 3,143,732	\$ 1,448,707	\$ 2,935,727	\$ 1,819,547	\$ 1,502,316	\$ 1,612,017	\$ 668,245	\$ 862,907
Revenues								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 977,081	\$ 1,212,210	\$ 1,256,000	\$ 1,236,375
Licenses & Permits	-	-	-	-	160,793	144,155	158,077	-
Intergovernmental Revenue	154,709	1,196,101	2,030,535	1,620,000	-	75,522	116,685	116,685
Service Revenues	-	-	-	-	-	-	-	-
Fines & Fees	-	-	-	-	-	-	-	-
Miscellaneous Revenue	178,497	377,477	-	-	65,353	27,430	1,500	2,800
Total Revenues	\$ 333,206	\$ 1,573,578	\$ 2,030,535	\$ 1,620,000	\$ 1,203,227	\$ 1,459,317	\$ 1,532,262	\$ 1,355,860
Expenditures								
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	-	-	-	-	1,115,303	793,659	1,337,600	1,355,860
Capital Outlay	4,804,644	8,082,061	5,336,085	2,560,000	-	-	-	-
Total Expenditures	\$ 4,804,644	\$ 8,082,061	\$ 5,336,085	\$ 2,560,000	\$ 1,115,303	\$ 793,659	\$ 1,337,600	\$ 1,355,860
Other Financing Sources (Uses)								
Transfers In	\$ 2,776,413	\$ 1,107,533	\$ 1,823,220	\$ 840,000	\$ 21,777	\$ 52,492	\$ -	\$ -
Transfers Out	-	-	-	-	-	(653,422)	-	-
Bond Issuance	-	6,500,000	-	-	-	11,870,000	-	-
Current Refund of Existing Debt	-	-	-	-	-	(12,875,000)	-	-
Underwriter's Premium (Discount)	-	-	-	-	-	(3,500)	-	-
Proceeds from Capital Lease Purchases	-	-	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	387,970	366,150	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 2,776,413	\$ 7,995,503	\$ 2,189,370	\$ 840,000	\$ 21,777	\$ (1,609,430)	\$ -	\$ -
Total Available Funding Sources	\$ 3,109,619	\$ 9,569,081	\$ 4,219,905	\$ 2,460,000	\$ 1,225,004	\$ (150,113)	\$ 1,532,262	\$ 1,355,860
Total Appropriations	(4,804,644)	(8,082,061)	(5,336,085)	(2,560,000)	(1,115,303)	(793,659)	(1,337,600)	(1,355,860)
Total Other Sources of Cash	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	\$ (1,695,025)	\$ 1,487,020	\$ (1,116,180)	\$ (100,000)	\$ 109,701	\$ (943,772)	\$ 194,662	\$ -
Projected Ending Fund Balance, June 30	\$ 1,448,707	\$ 2,935,727	\$ 1,819,547	\$ 1,719,547	\$ 1,612,017	\$ 668,245	\$ 862,907	\$ 862,907

Notes:

FY 2013 has a budgeted use of prior year fund balance for the Capital Improvements Program Fund.

Consolidated Budget

Budget Detail Schedules by Fund

General Fund

	FY 2010 Actual	FY 2011 Actual	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Property Taxes	\$ 4,268,802	\$ 3,939,792	\$ 3,876,330	\$ 3,950,000	\$ 73,670	1.90%
Licenses & Permits						
Franchise Fees	\$ 1,088,851	\$ 1,202,270	\$ 1,294,040	\$ 1,315,275	\$ 21,235	1.64%
Business Licenses	1,013,922	1,031,663	1,000,000	1,155,000	155,000	15.50%
MASC Telecommunications	95,715	88,262	95,000	90,000	(5,000)	-5.26%
MASC Insurance Tax Collection	811,806	803,738	875,000	825,000	(50,000)	-5.71%
Building Safety Permits	424,196	532,291	533,325	565,000	31,675	5.94%
Municipal Improvement Development Fees	154,800	159,300	225,000	170,100	(54,900)	-24.40%
Administrative Fees	6,646	94,646	88,000	88,000	-	0.00%
Fee In Lieu of Taxes	-	90,000	70,000	10,575	(59,425)	-84.89%
Application Fees	49,936	21,999	45,950	35,000	(10,950)	-23.83%
Total Licenses & Permits	\$ 3,645,872	\$ 4,024,169	\$ 4,226,315	\$ 4,253,950	\$ 27,635	0.65%
Intergovernmental						
State Shared Revenues						
Local Government Fund	\$ 127,624	\$ 180,216	\$ 233,915	\$ 230,540	\$ (3,375)	-1.44%
Alcohol Tax	42,650	53,680	46,125	50,000	3,875	8.40%
Federal Grants	260,064	254,002	200,420	-	(200,420)	-100.00%
State Grants (NAP)	21,825	-	-	50,000	50,000	N/A
Total State Shared Revenues	\$ 452,163	\$ 487,898	\$ 480,460	\$ 330,540	\$ (149,920)	-31.20%
Other Local Governments						
School Resource Officer	\$ 103,162	\$ 148,129	\$ 155,000	\$ 155,000	\$ -	0.00%
School Crossing Guard	46,960	65,645	66,500	66,500	-	0.00%
Total Other Local Governments	\$ 150,122	\$ 213,774	\$ 221,500	\$ 221,500	\$ -	0.00%
Total Intergovernmental	\$ 602,285	\$ 701,672	\$ 701,960	\$ 552,040	\$ (149,920)	-21.36%
Service Revenues						
Contract Police Services	\$ 65,008	\$ 75,353	\$ 70,000	\$ 84,000	\$ 14,000	20.00%
Impact Fee Collection Fee	14,812	14,196	11,840	15,950	4,110	34.71%
Development Fees	203,811	229,317	205,200	276,000	70,800	34.50%
Total Sales and Service	\$ 283,631	\$ 318,866	\$ 287,040	\$ 375,950	\$ 88,910	30.97%
Fines & Fees						
Municipal Court	\$ 226,671	\$ 189,800	\$ 230,000	\$ 230,000	\$ -	0.00%
Victims Assistance	30,302	26,061	30,000	30,000	-	0.00%
Total Fines and Fees	\$ 256,973	\$ 215,861	\$ 260,000	\$ 260,000	\$ -	0.00%
Other Revenues						
Miscellaneous	\$ 83,048	\$ 77,619	\$ 70,000	\$ 70,000	\$ -	0.00%
Rental Income	15,970	16,535	20,000	20,000	-	0.00%
Interest Income	21,260	21,758	15,000	15,000	-	0.00%
Total Miscellaneous	\$ 120,278	\$ 115,912	\$ 105,000	\$ 105,000	\$ -	0.00%
Total Revenues	\$ 9,177,841	\$ 9,316,272	\$ 9,456,645	\$ 9,496,940	\$ 40,295	0.43%
Other Financing Sources						
Transfers In From:						
State Accommodations Tax	\$ 28,754	\$ 31,769	\$ 29,870	\$ 33,600	\$ 3,730	12.49%
Hospitality Tax	500,000	500,000	500,000	500,000	-	0.00%
Stormwater Utility Fees	450,000	450,000	710,000	95,280	(614,720)	-86.58%
Tax Increment Financing	100,000	-	-	-	-	N/A
Prior Year Fund Balance	-	-	135,940	149,170	13,230	9.73%
Total Transfers	\$ 1,078,754	\$ 981,769	\$ 1,375,810	\$ 778,050	\$ (597,760)	-43.45%
Proceeds From:						
Capital Lease Purchase	\$ -	\$ -	\$ 168,000	\$ 200,000	\$ 32,000	19.05%
Sale of Assets	-	-	-	40,000	40,000	N/A
Total Proceeds	\$ -	\$ -	\$ 168,000	\$ 240,000	\$ 72,000	42.86%
Total Revenues and Other Financing Sources	\$ 10,256,595	\$ 10,298,041	\$ 11,000,455	\$ 10,514,990	\$ (485,465)	-4.41%
Expenditures and Other Financing Uses						
Legislative	\$ 142,930	\$ 126,730	\$ 97,025	\$ 88,175	\$ (8,850)	-9.12%
Municipal Judges	49,456	47,437	49,085	50,220	\$ 1,135	2.31%
Executive	464,927	317,953	356,595	375,565	\$ 18,970	5.32%
Don Ryan Center for Innovation	-	-	55,730	154,045	\$ 98,315	N/A
Human Resources	-	184,133	195,690	209,245	\$ 13,555	6.93%
Finance/Business License	568,429	588,791	618,860	631,795	\$ 12,935	2.09%
Municipal Court	254,623	257,753	274,595	274,405	\$ (190)	-0.07%
Information Technology	527,244	446,554	596,915	603,975	\$ 7,060	1.18%
Growth Management Administration	398,903	322,262	384,490	391,835	\$ 7,345	1.91%
Planning & Environmental Sustainability	1,157,420	879,714	660,645	579,890	\$ (80,755)	-12.22%
Building Safety	970,950	823,705	691,680	740,770	\$ 49,090	7.10%
Project Management	599,358	745,531	623,590	622,640	\$ (950)	-0.15%
Stormwater Management	-	-	685,535	-	\$ (685,535)	-100.00%
Facilities/Asset Management	712,717	807,676	1,168,190	993,460	\$ (174,730)	-14.96%
Police	3,290,822	3,210,459	3,600,820	3,823,415	222,595	6.18%
Non-Departmental	1,039,960	840,904	941,010	975,555	\$ 34,545	3.67%
Total Expenditures and Other Financing Uses	\$ 10,177,739	\$ 9,599,602	\$ 11,000,455	\$ 10,514,990	\$ (485,465)	-4.41%

Consolidated Budget

Budget Detail Schedules by Fund

Stormwater Fund

Note: With FY 2013 being the first year a budget was adopted for this fund, an estimate is shown for FY 2012 versus a budget.

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Licenses & Permits						
Stormwater Utility Fees	\$ 981,087	\$ 957,264	\$ 981,000	\$ 960,000	N/A	N/A
Total Licenses & Permits	<u>\$ 981,087</u>	<u>\$ 957,264</u>	<u>\$ 981,000</u>	<u>\$ 960,000</u>	<u>N/A</u>	<u>N/A</u>
Intergovernmental Revenue						
Federal Grants	\$ -	\$ -	\$ 361,020	\$ 250,000	N/A	N/A
Total Intergovernmental Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 361,020</u>	<u>\$ 250,000</u>	<u>N/A</u>	<u>N/A</u>
Other Revenue						
Interest Income	\$ 497	\$ 569	\$ 500	\$ 500	N/A	N/A
Total Other Revenue	<u>\$ 497</u>	<u>\$ 569</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>N/A</u>	<u>N/A</u>
Total Revenues	<u><u>\$ 981,584</u></u>	<u><u>\$ 957,833</u></u>	<u><u>\$ 1,342,520</u></u>	<u><u>\$ 1,210,500</u></u>	<u><u>N/A</u></u>	<u><u>N/A</u></u>
Other Financing Sources						
Transfers In From:						
General Fund	\$ -	\$ -	\$ 82,132	\$ -	N/A	N/A
Prior Year Fund Balance	\$ -	\$ -	\$ -	\$ 658,330	N/A	N/A
Total Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,132</u>	<u>\$ 658,330</u>	<u>N/A</u>	<u>N/A</u>
Total Revenues and Other Financing Sources	<u><u>\$ 981,584</u></u>	<u><u>\$ 957,833</u></u>	<u><u>\$ 1,424,652</u></u>	<u><u>\$ 1,868,830</u></u>	<u><u>N/A</u></u>	<u><u>N/A</u></u>
Expenditures and Other Financing Uses						
Operating						
Stormwater Management Department	\$ -	\$ -	\$ -	\$ 720,210	N/A	N/A
Capital Projects						
Watershed Sewer Master Plan	\$ -	\$ -	\$ -	\$ 100,000	N/A	N/A
Stormwater Drainage Improvements	-	-	-	100,000	N/A	N/A
Hampton Hall Stormwater Retrofit	-	-	-	35,000	N/A	N/A
Hampton Lakes Stormwater Retrofit	-	-	-	75,000	N/A	N/A
Wetlands Restoration	-	-	-	500,000	N/A	N/A
Buck Island Sewer (Phase II)	-	-	-	100,000	N/A	N/A
319 Pilot Project	-	-	-	143,340	N/A	N/A
Total Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,053,340</u>	<u>N/A</u>	<u>N/A</u>
Transfer to General Fund	\$ 450,000	\$ 450,000	\$ 719,642	\$ 95,280	N/A	N/A
Transfer to Capital Improvements Program Fund	279,533	117,566	830,633	-	N/A	N/A
Total Transfers Out	<u>\$ 729,533</u>	<u>\$ 567,566</u>	<u>\$ 1,550,275</u>	<u>\$ 95,280</u>	<u>N/A</u>	<u>N/A</u>
Total Expenditures and Other Financing Uses	<u><u>\$ 729,533</u></u>	<u><u>\$ 567,566</u></u>	<u><u>\$ 1,550,275</u></u>	<u><u>\$ 1,868,830</u></u>	<u><u>N/A</u></u>	<u><u>N/A</u></u>

Consolidated Budget

Budget Detail Schedules by Fund

Capital Improvements Program (CIP) Fund

	FY 2010 Actual	FY 2011 Actual	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Intergovernmental						
State Grants	\$ 10,955	\$ 48,995	\$ -	\$ -	\$ -	N/A
Federal Grants	143,754	897,106	2,030,535	1,620,000	(410,535)	-20.22%
County Funds	-	250,000	-	-	-	N/A
Total Intergovernmental	<u>\$ 154,709</u>	<u>\$ 1,196,101</u>	<u>\$ 2,030,535</u>	<u>\$ 1,620,000</u>	<u>\$ (410,535)</u>	<u>-20.22%</u>
Other Revenues						
Rental Income	\$ 67,964	\$ 88,815	\$ -	\$ -	\$ -	N/A
Interest Income	52,497	31,691	-	-	\$ -	N/A
Donations	26,000	256,971	-	-	-	N/A
Total Other Revenues	<u>\$ 146,461</u>	<u>\$ 377,477</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Total Revenues	<u>\$ 301,170</u>	<u>\$ 1,573,578</u>	<u>\$ 2,030,535</u>	<u>\$ 1,620,000</u>	<u>\$ (410,535)</u>	<u>-20.22%</u>
Other Financing Sources						
Transfers In From:						
Local Accommodations Tax	\$ 17,735	\$ 12,221	\$ 89,890	\$ -	\$ (89,890)	-100.00%
Hospitality Tax	284,264	323,946	748,510	840,000	91,490	12.22%
Stormwater Utility Fees	279,533	117,566	984,820	-	(984,820)	-100.00%
Tax Increment Financing	2,194,881	-	-	-	-	N/A
Debt Service	-	653,800	-	-	-	N/A
Prior Year Fund Balance	-	-	1,291,180	100,000	(1,191,180)	-92.26%
Total Transfers	<u>\$ 2,776,413</u>	<u>\$ 1,107,533</u>	<u>\$ 3,114,400</u>	<u>\$ 940,000</u>	<u>\$ (2,174,400)</u>	<u>-69.82%</u>
Proceeds						
Bonds Issuance	\$ -	\$ 6,500,000	\$ -	\$ -	\$ -	N/A
Proceeds from Sale of Capital Assets	-	387,970	366,150	-	(366,150)	-100.00%
Total Proceeds	<u>\$ -</u>	<u>\$ 6,887,970</u>	<u>\$ 366,150</u>	<u>\$ -</u>	<u>\$ (366,150)</u>	<u>-100.00%</u>
Total Revenues and Other Financing Sources	<u>\$ 3,077,583</u>	<u>\$ 9,569,081</u>	<u>\$ 5,511,085</u>	<u>\$ 2,560,000</u>	<u>\$ (2,951,085)</u>	<u>-53.55%</u>
Expenditures and Other Financing Uses						
Cost of Issuance (GO BABs Bonds)	\$ -	\$ 83,900	\$ -	\$ -	\$ -	N/A
Pathways	20,448	292,230	596,250	625,000	28,750	4.82%
Park Development	68,177	364,820	461,300	535,000	73,700	15.98%
Stormwater	191,884	155,927	826,500	-	(826,500)	-100.00%
Sewer & Water	382,823	899,181	1,146,305	400,000	(746,305)	-65.11%
Roadway Improvements	807,000	740,000	944,890	1,000,000	55,110	5.83%
Old Town Improvements	1,708,157	593,643	1,302,815	-	(1,302,815)	-100.00%
Town Facilities	1,594,119	4,752,160	233,025	-	(233,025)	-100.00%
Land Acquisition	-	200,200	-	-	-	N/A
Total Expenditures and Other Financing Uses	<u>\$ 4,772,608</u>	<u>\$ 8,082,061</u>	<u>\$ 5,511,085</u>	<u>\$ 2,560,000</u>	<u>\$ (2,951,085)</u>	<u>-53.55%</u>

Consolidated Budget

Budget Detail Schedules by Fund

Debt Service Fund

	FY 2010 Actual	FY 2011 Actual	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Property Taxes						
Property Taxes - Tax Increment Financing (TIF) District	\$ 977,081	\$ 976,253	\$ 950,000	\$ 1,000,375	\$ 50,375	5.30%
Real and Personal Property Taxes - GO BABs	-	235,957	217,000	236,000	19,000	8.76%
Total Property Taxes	<u>\$ 977,081</u>	<u>\$ 1,212,210</u>	<u>\$ 1,167,000</u>	<u>\$ 1,236,375</u>	<u>\$ 69,375</u>	<u>5.94%</u>
Licenses & Permits						
Municipal Improvement District (MID) Fees	\$ 160,793	\$ 144,155	\$ 52,415	\$ -	\$(52,415)	-100.00%
Total Licenses & Permits	<u>\$ 160,793</u>	<u>\$ 144,155</u>	<u>\$ 52,415</u>	<u>\$ -</u>	<u>\$(52,415)</u>	<u>-100.00%</u>
Intergovernmental Revenue						
Series 2010 BABs Federal Interest Rebate	\$ -	\$ 75,522	\$ 116,685	\$ 116,685	\$ -	0.00%
Total Intergovernmental Revenue	<u>\$ -</u>	<u>\$ 75,522</u>	<u>\$ 116,685</u>	<u>\$ 116,685</u>	<u>\$ -</u>	<u>0.00%</u>
Other Revenues						
Investment Income	\$ 65,353	\$ 27,430	\$ 1,500	\$ 2,800	\$ 1,300	86.67%
Total Other Revenue	<u>\$ 65,353</u>	<u>\$ 27,430</u>	<u>\$ 1,500</u>	<u>\$ 2,800</u>	<u>\$ 1,300</u>	<u>86.67%</u>
Total Revenues	<u><u>\$ 1,203,227</u></u>	<u><u>\$ 1,459,317</u></u>	<u><u>\$ 1,337,600</u></u>	<u><u>\$ 1,355,860</u></u>	<u><u>\$ 18,260</u></u>	<u><u>1.37%</u></u>
Other Financing Sources						
Transfers In From:						
General Fund for 2010 BABs - LEC	\$ -	\$ 31,982	\$ -	\$ -	\$ -	N/A
General Fund for 2002 GO Bond - Municipal Building Roof	21,777	20,888	-	-	-	N/A
Total Transfers In	<u>\$ 21,777</u>	<u>\$ 52,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Proceeds:						
Refunding of TIF Bonds	\$ -	\$ 11,870,000	\$ -	\$ -	-	N/A
Total Proceeds	<u>\$ -</u>	<u>\$ 11,870,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>N/A</u>
Total Revenues and Other Financing Sources	<u><u>\$ 1,225,004</u></u>	<u><u>\$ 13,382,187</u></u>	<u><u>\$ 1,337,600</u></u>	<u><u>\$ 1,355,860</u></u>	<u><u>\$ 18,260</u></u>	<u><u>1.37%</u></u>
Expenditures and Other Financing Uses						
Series 2002 GO Bonds Debt Payments- Municipal Building Roof	\$ 21,777	\$ 20,888	\$ -	\$ -	\$ -	N/A
Series 2005 & 2006 TIF Bonds Debt Payments	1,088,526	651,043	-	-	\$ -	N/A
Series 2010 TIF Bonds Debt Payments	-	-	1,000,920	1,000,375	(545)	-0.05%
Refund of Existing TIF Debt	-	12,875,000	-	-	\$ -	N/A
Cost of Issuance	-	90,339	-	-	\$ -	N/A
Other Charges	5,000	34,889	3,290	3,000	\$ (290)	-8.81%
Series 2010 GO BABs Debt Payments - Law Enforcement Center	-	-	333,390	333,390	\$ -	0.00%
Series 2010 GO BABs Reserve - Law Enforcement Center	-	-	-	19,095	\$ 19,095	N/A
Transfers to CIP for Roadways Payment to Beaufort County	-	653,800	-	-	\$ -	N/A
Total Expenditures and Other Financing Uses	<u><u>\$ 1,115,303</u></u>	<u><u>\$ 14,325,959</u></u>	<u><u>\$ 1,337,600</u></u>	<u><u>\$ 1,355,860</u></u>	<u><u>\$ 18,260</u></u>	<u><u>1.37%</u></u>

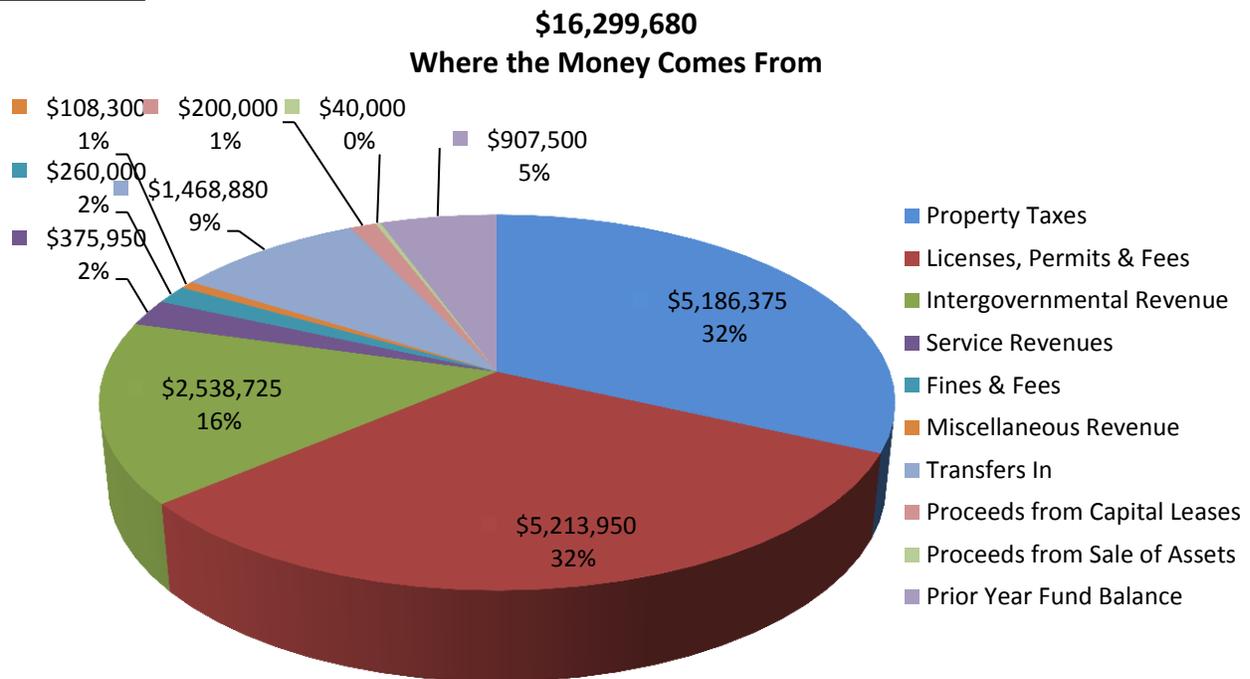
Consolidated Budget

Total All Funds

	FY 2010 Actual	FY 2011 Actual	FY 2012 Revised Budget	FY 2013 adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Property Taxes	\$ 5,245,883	\$ 5,152,002	\$ 5,043,330	\$ 5,186,375	\$ 143,045	2.84%
Licenses & Permits						
Franchise Fees	\$ 1,088,851	\$ 1,202,270	\$ 1,294,040	\$ 1,315,275	\$ 21,235	1.64%
Business licenses	1,013,922	1,031,663	1,000,000	1,155,000	155,000	15.50%
MASC Telecommunications	95,715	88,262	95,000	90,000	(5,000)	-5.26%
MASC Insurance Tax Collection	811,806	803,738	875,000	825,000	(50,000)	-5.71%
Building Safety Permits	424,196	532,291	533,325	565,000	31,675	5.94%
Stormwater Utility Fees	981,087	957,264	-	960,000	960,000	N/A
Municipal Improvement Development Fees	154,800	159,300	225,000	170,100	(54,900)	-24.40%
MID Fees	160,793	144,155	52,415	-	(52,415)	-100.00%
Administrative Fees	6,646	94,646	88,000	88,000	-	0.00%
Fee In Lieu of Taxes	-	90,000	70,000	10,575	(59,425)	-84.89%
Application Fees	49,936	21,999	45,950	35,000	(10,950)	-23.83%
Total Licenses & Permits	\$ 4,787,752	\$ 5,125,588	\$ 4,278,730	\$ 5,213,950	\$ 935,220	21.86%
Intergovernmental						
State Shared Revenues						
Local Government Fund	\$ 127,624	\$ 180,216	\$ 233,915	\$ 230,540	\$ (3,375)	-1.44%
Alcohol Tax	42,650	53,680	46,125	50,000	3,875	8.40%
Federal Interest Rebates	-	75,522	116,685	116,685	-	0.00%
Federal Grants	403,818	1,151,108	2,230,955	1,870,000	(360,955)	-16.18%
State Grants	32,780	48,995	-	50,000	50,000	N/A
Total State Shared Revenues	\$ 606,872	\$ 1,509,521	\$ 2,627,680	\$ 2,317,225	\$ (310,455)	-11.81%
Other Local Governments						
County Funds	\$ 150,122	\$ 463,774	\$ 221,500	\$ 221,500	\$ -	0.00%
Total Other Local Governments	\$ 150,122	\$ 463,774	\$ 221,500	\$ 221,500	\$ -	0.00%
Total Intergovernmental	\$ 756,994	\$ 1,973,295	\$ 2,849,180	\$ 2,538,725	\$ (310,455)	-10.90%
Service Revenues						
Contract Police Services	\$ 65,008	\$ 75,353	\$ 70,000	\$ 84,000	\$ 14,000	20.00%
Impact Fee Collection Fee	14,812	14,196	11,840	15,950	4,110	34.71%
Development Fees	203,811	229,317	205,200	276,000	70,800	34.50%
Total Sales and Service	\$ 283,631	\$ 318,866	\$ 287,040	\$ 375,950	\$ 88,910	30.97%
Fines & Fees						
Municipal Court	\$ 226,671	\$ 189,800	\$ 230,000	\$ 230,000	\$ -	0.00%
Victims Assistance	30,302	26,061	30,000	30,000	-	0.00%
Total Fees and Fines	\$ 256,973	\$ 215,861	\$ 260,000	\$ 260,000	\$ -	0.00%
Other Revenues						
Miscellaneous	\$ 109,048	\$ 334,590	\$ 70,000	\$ 70,000	\$ -	0.00%
Rental Income	83,934	105,350	20,000	20,000	-	0.00%
Interest Income	139,607	81,448	16,500	18,300	1,800	10.91%
Total Miscellaneous	\$ 332,589	\$ 521,388	\$ 106,500	\$ 108,300	\$ 1,800	1.69%
Total Revenues	\$ 11,663,822	\$ 13,307,000	\$ 12,824,780	\$ 13,683,300	\$ 858,520	6.69%
Other Financing Sources						
Transfers In From:						
State Accommodations Tax	\$ 28,754	\$ 31,769	\$ 29,870	\$ 33,600	\$ 3,730	12.49%
Local Accommodations Tax	17,735	12,221	89,890	-	(89,890)	-100.00%
Hospitality Tax	784,264	823,946	1,248,510	1,340,000	91,490	7.33%
Stormwater Utility Fees	729,533	567,566	1,694,820	95,280	(1,599,540)	-94.38%
Tax Increment Financing	2,294,881	-	-	-	-	N/A
General Fund	21,777	52,870	-	-	-	N/A
Debt Service	-	653,800	-	-	-	N/A
Prior Year Fund Balance	-	-	1,427,120	907,500	(519,620)	-36.41%
Total Transfers	\$ 3,876,944	\$ 2,142,172	\$ 4,490,210	\$ 2,376,380	\$ (2,113,830)	-47.08%
Proceeds From:						
Capital Lease Purchase	\$ -	\$ -	\$ 168,000	\$ 200,000	\$ 32,000	19.05%
Sale of Assets	-	387,970	366,150	-	(366,150)	-100.00%
Bond Issuance	-	18,370,000	-	40,000	40,000	N/A
Total Proceeds	\$ -	\$ 18,757,970	\$ 534,150	\$ 240,000	\$ (294,150)	-55.07%
Total Revenues and Other Financing Sources	\$ 15,540,766	\$ 34,207,142	\$ 17,849,140	\$ 16,299,680	\$ (1,549,460)	-8.68%
Expenditures and Other Financing Uses						
Legislative	\$ 142,930	\$ 126,730	\$ 97,025	\$ 88,175	\$ (8,850)	-9.12%
Municipal Judges	49,456	47,437	49,085	50,220	\$ 1,135	2.31%
Executive	464,927	317,953	356,595	375,565	\$ 18,970	5.32%
Don Ryan Center for Innovation	-	-	55,730	154,045	\$ 98,315	N/A
Human Resources	-	184,133	195,690	209,245	\$ 13,555	6.93%
Finance/Business License	568,429	588,791	618,860	631,795	\$ 12,935	2.09%
Municipal Court	254,623	257,753	274,595	274,405	\$ (190)	-0.07%
Information Technology	527,244	446,554	596,915	603,975	\$ 7,060	1.18%
Growth Management Administration	398,903	322,262	384,490	391,835	\$ 7,345	1.91%
Planning & Environmental Sustainability	1,157,420	879,714	660,645	579,890	\$ (80,755)	-12.22%
Building Safety	970,950	823,705	691,680	740,770	\$ 49,090	7.10%
Project Management	599,358	745,531	623,590	622,640	\$ (950)	-0.15%
Stormwater Management	-	-	685,535	720,210	\$ 34,675	5.06%
Facilities/Asset Management	712,717	807,676	1,168,190	993,460	\$ (174,730)	-14.96%
Police	3,290,822	3,210,459	3,600,820	3,823,415	222,595	6.18%
Non-Departmental	1,039,960	840,904	941,010	975,555	\$ 34,545	3.67%
Stormwater Fund Transfers Out	729,533	567,566	-	95,280	-	-
Capital Projects	4,772,608	8,082,061	5,511,085	3,613,340	\$ (1,897,745)	-34.44%
Debt Service	1,115,303	14,325,959	1,337,600	1,355,860	\$ 18,260	1.37%
Total Expenditures and Other Financing Uses	\$ 16,795,183	\$ 32,575,188	\$ 17,849,140	\$ 16,299,680	\$ (1,644,740)	-9.21%

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.

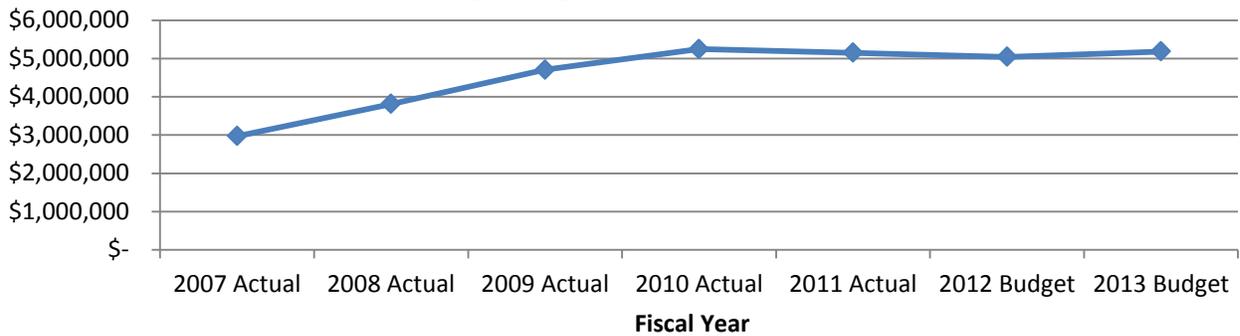
Consolidated Budget

Revenues

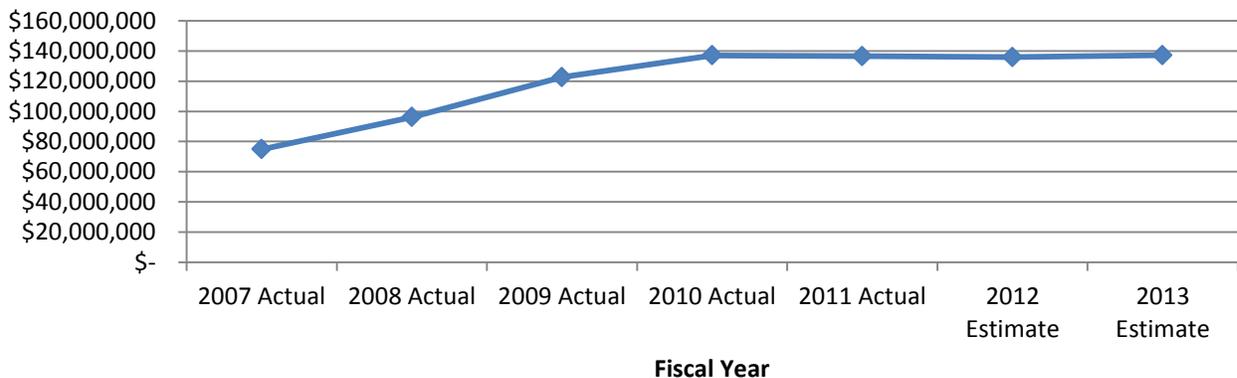
	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget Change \$	Budget Change %
Property Tax	\$5,043,330	\$5,186,375	\$143,045	2.84%

Property Tax revenues support the General Fund and Debt Service Fund and account for 32% of the total consolidated budget. A little less than 3% increase is projected for FY 2013 based on the estimated assessed value of real and personal property for Tax Year 2012.

Property Tax Revenues

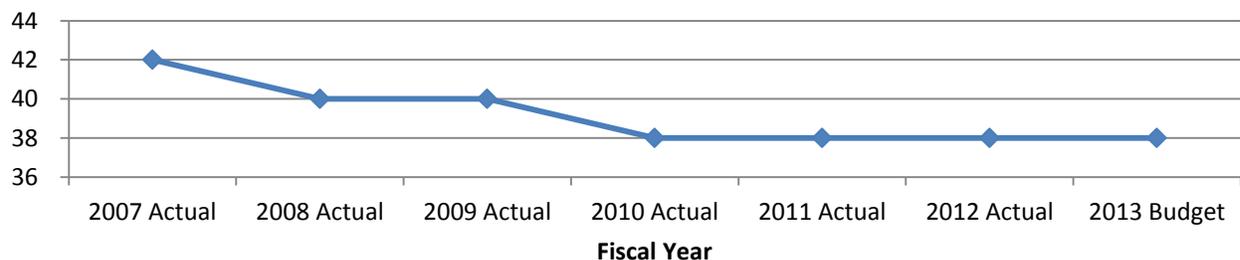


Assessed Property Value



Mills

Millage Rate



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

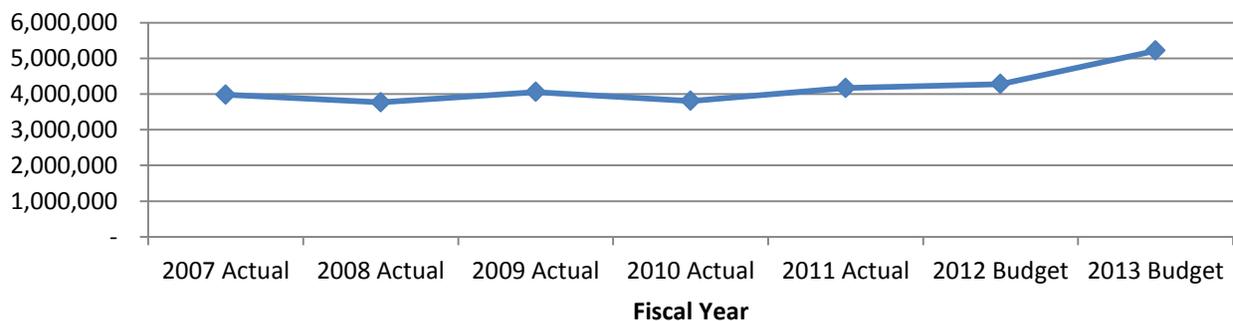
Consolidated Budget

Revenues

	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget Change \$	Budget Change %
Licenses, Permit & Fees	\$4,278,730	\$5,213,950	\$935,220	21.86%

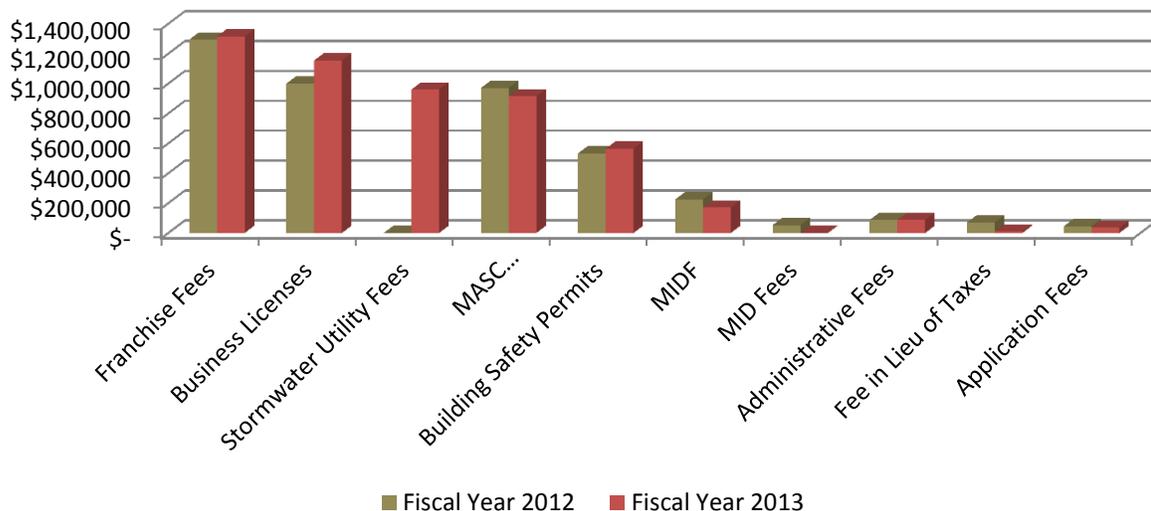
Revenues from Licenses, Permits and Fees account for 32% of the Total Consolidated Budget. The addition of the Stormwater Fund in the adopted budget is contributing to the increase over prior year with the addition of the Stormwater Utility Fees estimated at \$960,000 for FY 2013.

Licenses, Permits & Fees



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

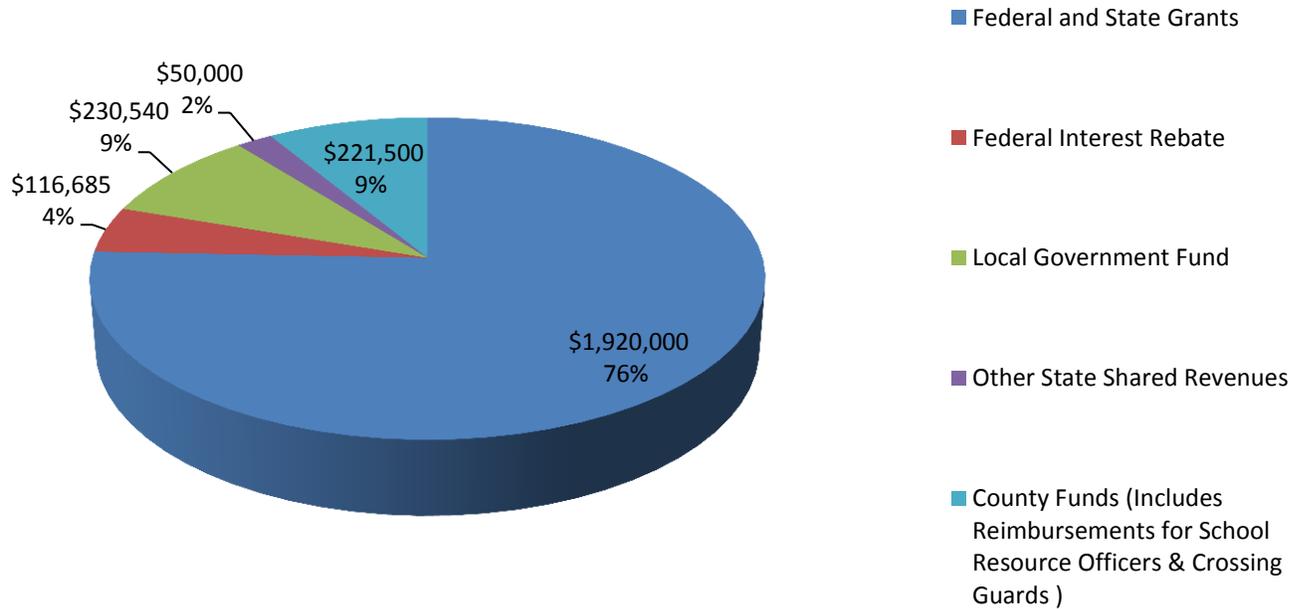
Licenses, Permits & Fees



Consolidated Budget

Revenues

Intergovernmental Revenues - \$2,538,725



Intergovernmental Revenues account for 16% of the Total Consolidated Budget for FY 2013.

Included are budgeted funds for federal and state grants totaling \$1,920,000 for FY 2013 as compared to a budget of \$2,230,955 for FY 2012. Some are multi-year grants and some carry overs and forwards are expected.

Federal and State Grants	Fund	Amount
Neighborhood Assistance/Affordable Housing (Pending)	General Fund	\$ 50,000
Wetlands Restoration	Stormwater	\$250,000
BIS Sidewalks, Lighting & Sewer (Phase II)	CIP Fund	\$500,000
Buck Island Sewer (Phase III)	CIP Fund	\$400,000
May River/Bruin Roads Streetscape (Phase III)	CIP Fund	\$400,000
Oyster Factory Park (Phase III - Dock)	CIP Fund	\$125,000
DuBois Park (Phase II – Pavilion & Playground)	CIP Fund	\$195,000

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 School Resource Officers. The School Resource Officers are full-time employees of the Town. There are six part-time School Resources Officers. With these expenditures estimated at \$221,500 for FY 2013, no other county funding is anticipated for FY 2013.

Consolidated Budget

Revenues

Service Revenues

Although Service Revenues account for only 2% of the Total Consolidated Budget for FY2013, these revenues are projected to increase approximately 31%. This is primarily due to an upward trending in revenues from development fees and impact fee collections.

Service Revenues	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Contract Police Services	\$ 70,000	\$ 84,000	\$ 14,000	20.00%
Impact Fee Collection Fees	11,840	15,950	4,110	34.71%
Development Fees	205,200	276,000	70,800	34.50%
Total	\$ 287,040	\$ 375,950	\$ 88,910	30.97%

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

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

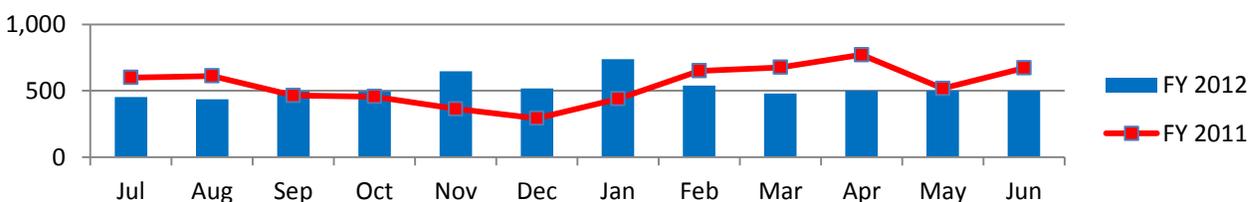
Development Fees - Fees collected per agreements between the Town of Bluffton and the developer on residential and commercial building permit applications.

Fees and Fines

Municipal Court	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget Change \$	Budget Change %
Fees & Fines	\$260,000	\$260,000	-	0.00%

The Fines and Fees recorded through Municipal Court do not reflect the state portion of the tickets as they are not actual Town revenue. These revenues account for 2% of the Total Consolidated Budget with no increase projected for FY 2013. A comparison of court cases for the past two years follows. April, May, and June are estimates for 2012.

Municipal Court Cases



Consolidated Budget

Revenues

Other Miscellaneous Revenue

	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget Change \$	Budget Change %
Miscellaneous	\$106,500	\$108,300	\$1,800	1.69%

Miscellaneous items include: Interest and Investment Income, rental Income from the Community Center, and other miscellaneous revenues with only a slight increase projected for FY 2013.

Other Financing Sources

Proceeds from the Sale of Capital Assets are estimated at \$40,000 for Affordable Housing cottages. For FY 2012, these proceeds are estimated at \$366,150.

Proceeds for Capital Lease Purchases are estimated at \$200,000 for FY 2013 for the purchase of seven (7) outfitted police vehicles.

Transfers in from special revenues represent 9% of the Total Consolidated Budget for FY 2013.

FY 2013 Transfers In	State Accommodations Tax	Hospitality Tax	Stormwater Utility Fees	Total
General Fund	\$ 33,600	\$ 500,000	\$ 95,280	\$ 628,880
Capital Improvements Program Fund	-	840,000	-	840,000
Total	\$ 33,600	\$ 1,340,000	\$ 95,280	\$ 1,468,880

Transfers In for FY 2013 compared to FY 2012:

Transfers In	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget Change \$	Budget Change %
State Accommodations Tax	29,870	33,600	3,730	12.49%
Local Accommodations Tax	89,890	-	(89,890)	-100.00%
Hospitality Tax	1,248,510	1,340,000	91,490	7.33%
Stormwater Utility Fees	1,694,820	95,280	(1,599,540)	-94.38%
Total	\$ 3,063,090	\$ 1,468,880	\$ (1,594,210)	-52.05%

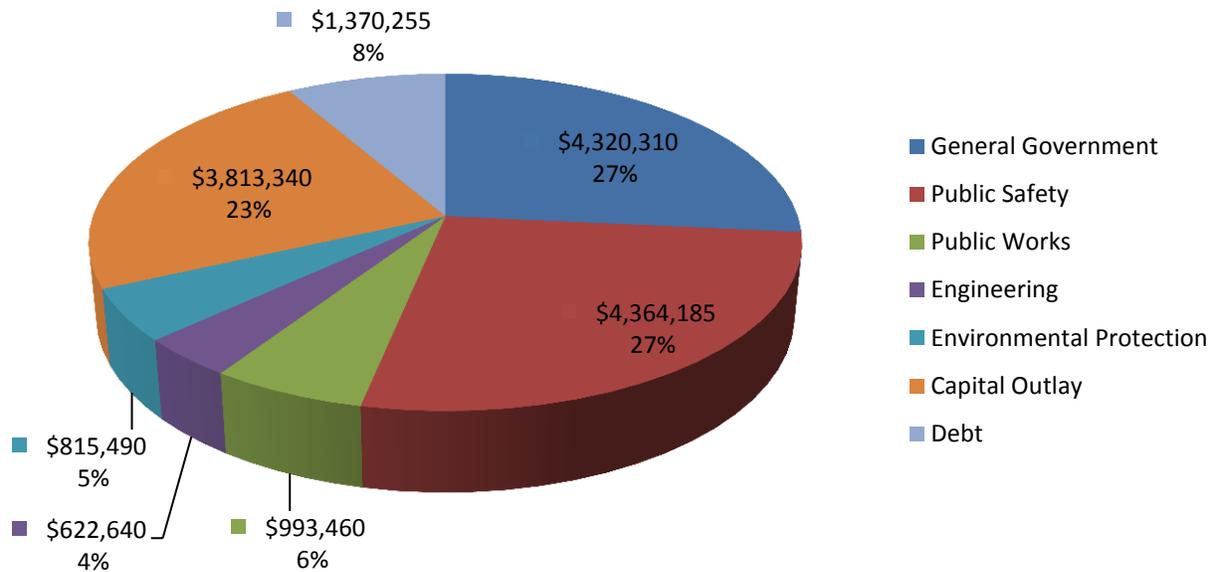
A budgeted use of **prior year fund balance** represents 5% of the Total Consolidated Budget in the amount of \$907,200. Appropriations by Fund follow:

\$149,170	General Fund
\$100,000	Capital Improvements Program Fund
\$658,330	Stormwater Fund

Consolidated Budget

Expenditures

\$16,299,680
Where the Money Goes



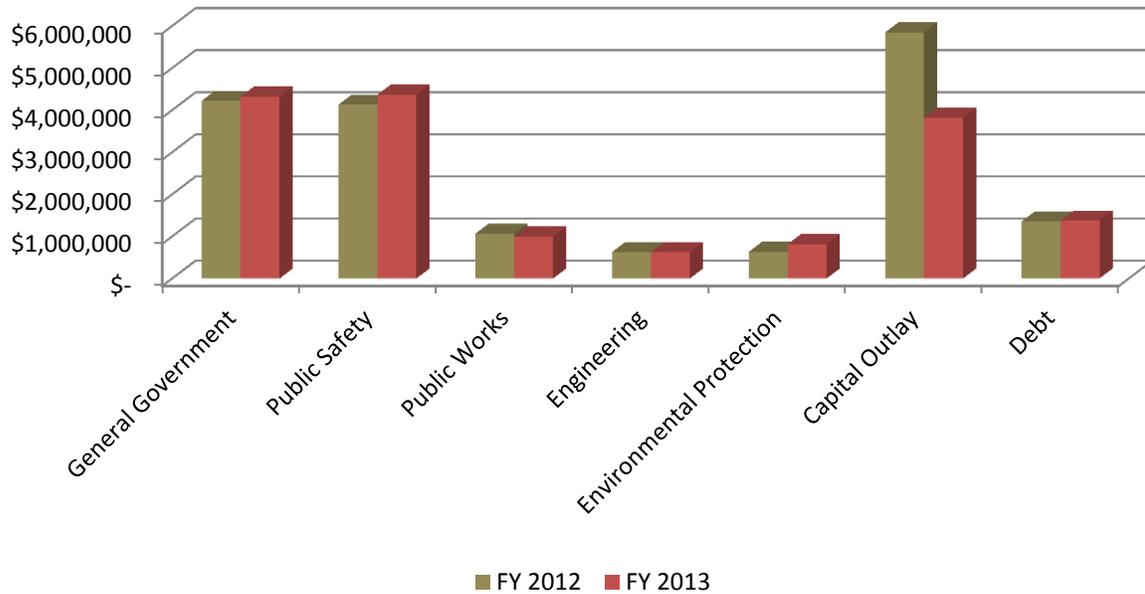
The Town budgets expenditures at department and project levels that fall within the following governmental programs.

Program	Departments or Projects
General Government	Legislative Municipal Judges Executive Don Ryan Center for Innovation Human Resources Non-Departmental (Townwide) Finance Municipal Court Information Technology Growth Management Admin Planning & Environmental Sustainability
Public Safety	Police Building Safety
Public Works	Facilities & Asset Management
Engineering	Engineering
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 both General Fund Debt Service and Debt Service Fund.

Consolidated Budget

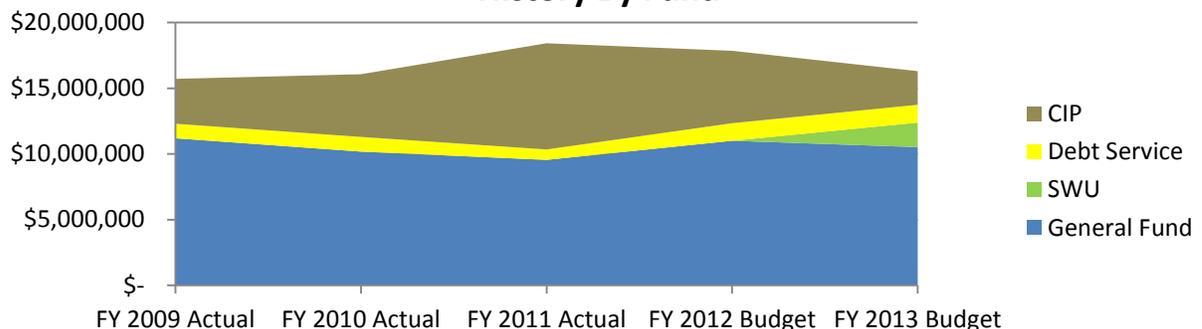
Expenditures

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



- General Government expenditures are increasing slightly with the addition of the Don Ryan Center for Innovation.
- Public Safety expenditures are increasing due to higher fuel costs, legal fees, facilities maintenance, and vehicle replacements.
- Public Works expenditures are slightly down due to Town Hall renovations completed in prior year.
- Engineering has remained flat.
- Environmental Protection is increasing with the addition of a Stormwater Inspector.
- Although decreasing, the FY 2013 Capital Budget continues to focus on water quality, neighborhood improvements, stormwater improvements, recreational improvements, and Old Town improvements.
- Debt is remaining relatively flat with an increase of \$44,000 for vehicle financing.

History By Fund



Consolidated Budget

Expenditures

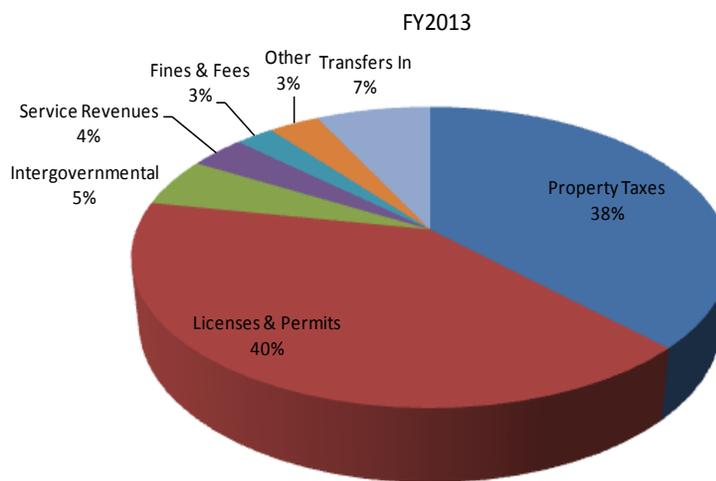
Departmental & Project Funding By Strategic Initiatives	Regional Economic Center with Diverse Economy	Livable, Sustainable Community	Celebrate the May River	Excellent Services & Financial Responsibility	Upgrade Town Infrastructure & Facilities	Total
Legislative	10,000			78,175		88,175
Municipal Judges				50,220		50,220
Executive	55,580			319,985		375,565
Don Ryan Center for Innovation	154,045					154,045
Human Resources				209,245		209,245
Finance	30,000			601,795		631,795
Municipal Court				274,405		274,405
Information Technology				603,975		603,975
Growth Management	20,000			371,835		391,835
Planning & Environmental Sustainability		356,261		223,629		579,890
Building Safety		50,250		690,520		740,770
Project Management	15,000	132,873		322,101	152,666	622,640
Stormwater Management			720,210			720,210
Facilities/Asset Management		169,000	95,280	700,820	123,640	1,088,740
Police		2,640,955		880,000	258,510	3,779,465
Non-Departmental		15,000		946,160		961,160
CIP Pathways and Road Improvements					1,625,000	1,625,000
CIP Parks, Recreation, & Tourism					535,000	535,000
CIP Town Facilities						-
CIP Sewer & Water			400,000			400,000
Stormwater Capital Projects			1,053,340			1,053,340
Debt Service					1,414,205	1,414,205
Total	286,215	4,244,339	2,268,830	5,391,275	4,109,021	16,299,680

General Fund

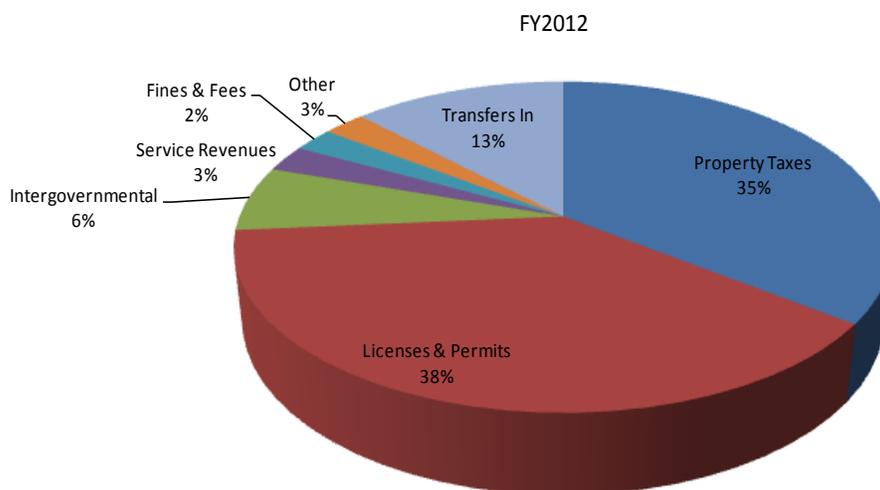
The adopted General Fund budget is \$10,514,990 for FY 2013. This is down from the prior year budget by \$485,465 representing a decrease of approximately 4.5%. Property Tax and Licenses & Permits are up slightly. Service revenues are estimated at a 30% increase due to upward development trends. Intergovernmental revenues are down due to less federal grant funding in FY 2013. The transfers in are down 43% due to the shifting of the Stormwater Management Department expenditures to the Stormwater Fund versus transferring the special revenue into the General Fund. This is the major contributor to the decrease when comparing the prior year.

Revenues

The following is a comparison of the major funding sources for the FY 2013 budget compared to the FY 2012 budget.



Fiscal Year	Property Taxes	Licenses & Permits	Intergovernmental	Service Revenues	Fines & Fees	Other	Transfers In	TOTAL
2013	\$ 3,950,000	\$ 4,253,950	\$ 552,040	\$ 375,950	\$ 260,000	\$ 345,000	\$ 778,050	\$10,514,990
2012	\$ 3,876,330	\$ 4,226,315	\$ 701,960	\$ 287,040	\$ 260,000	\$ 273,000	\$ 1,375,810	\$11,000,455



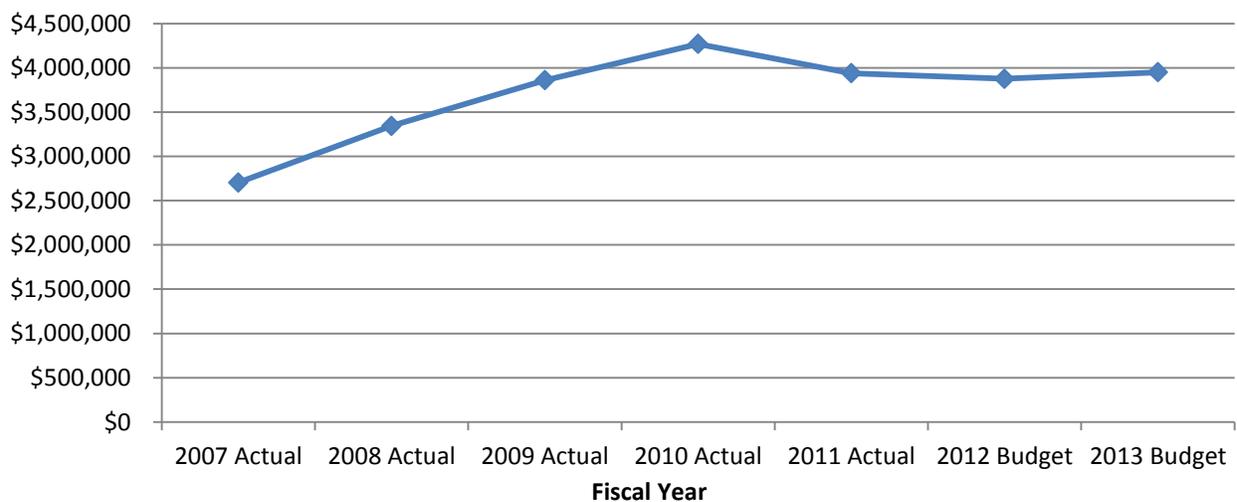
General Fund

Revenues

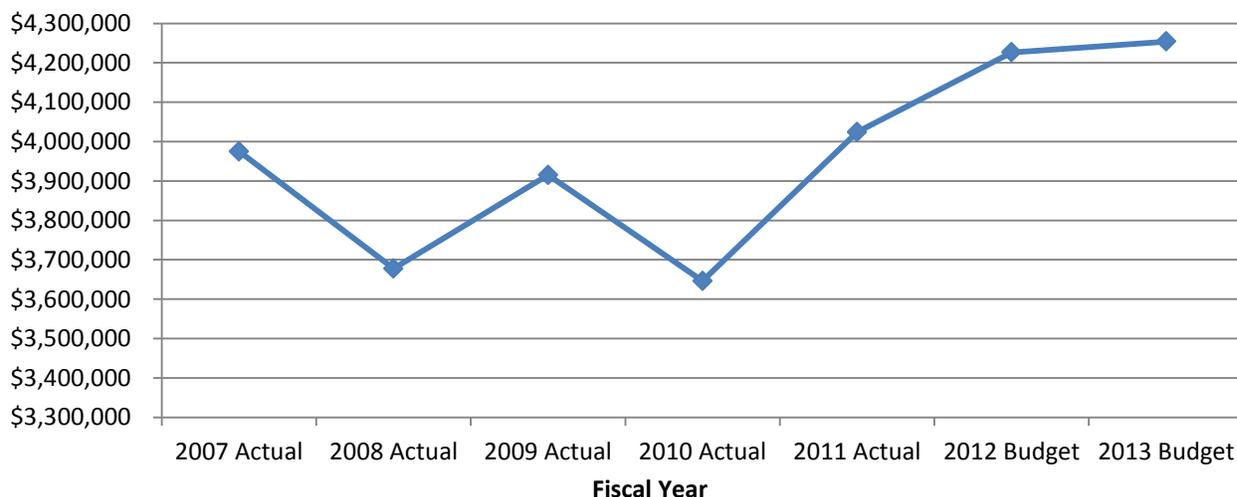
Property taxes and licenses and permits account for 78% of the General Fund budget. An increase of approximately two percent (2%) over prior year has been projected for the property taxes and the licenses and permits are anticipated to increase less than a percent.

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 the 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. As a result, the Town's tax payers are not be affected by a tax increase for the debt associated with the Law Enforcement Center in Fiscal Years 2011, 2012, and 2013.

Property Tax Revenues



Licenses, Permits & Fees

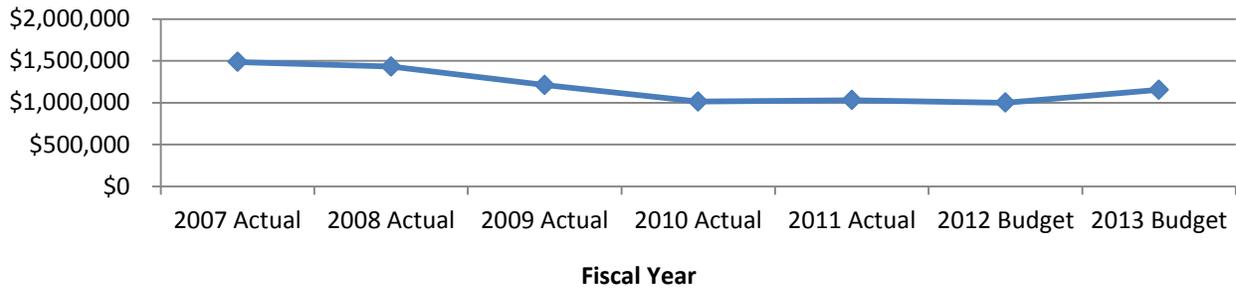


General Fund

Revenues

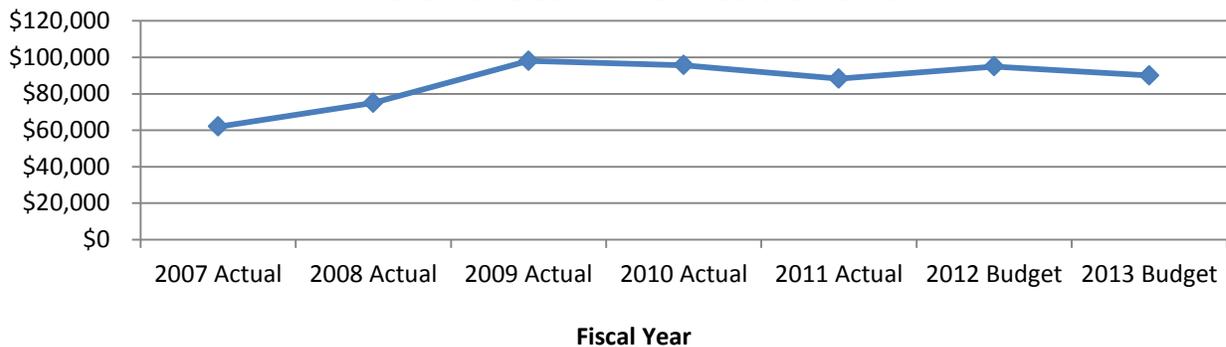
Graphs trending some of the major revenues captured under Licenses and Permits follow as well.

Business Licenses

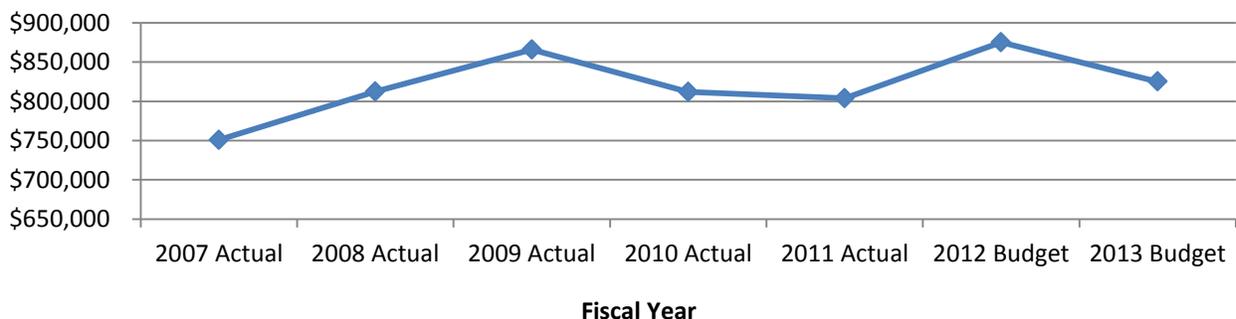


There were approximately 2,138 businesses licensed in FY 2011. We are projecting FY 2012 business license revenue to exceed budget by 5%. Therefore, the proposed budget for FY 2013 is increased by 15.5% based on the upward trend.

MASC Telecommunications Tax



MASC Insurance Tax

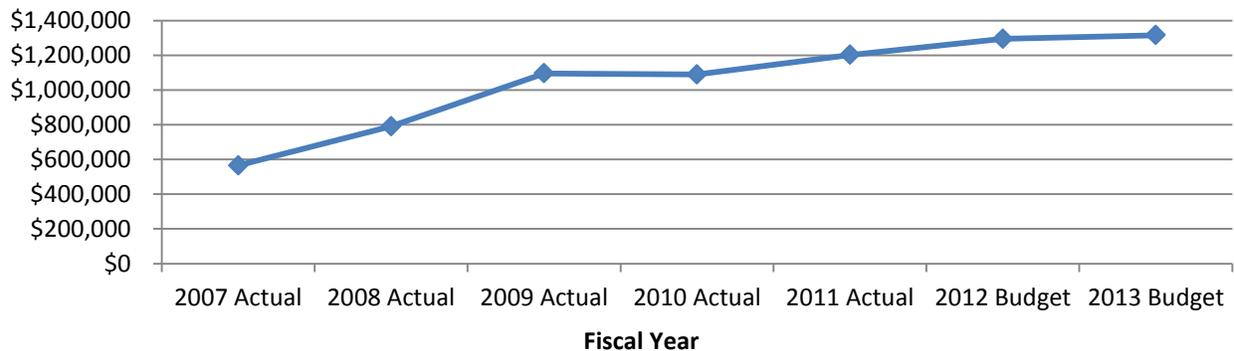


The estimated revenues collected by the Municipal Association of South Carolina (MASC) for FY 2012 are projected to be approximately 8% less than budgeted. The FY 2013 budget was reduced by 6%.

General Fund

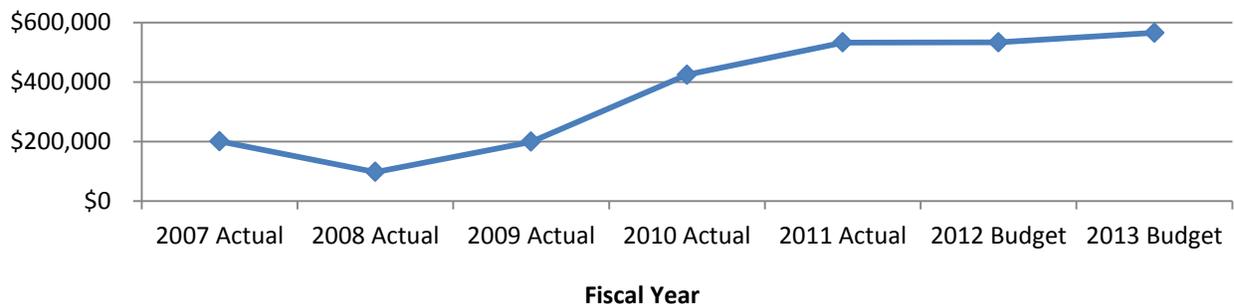
Revenues

Franchise Fees



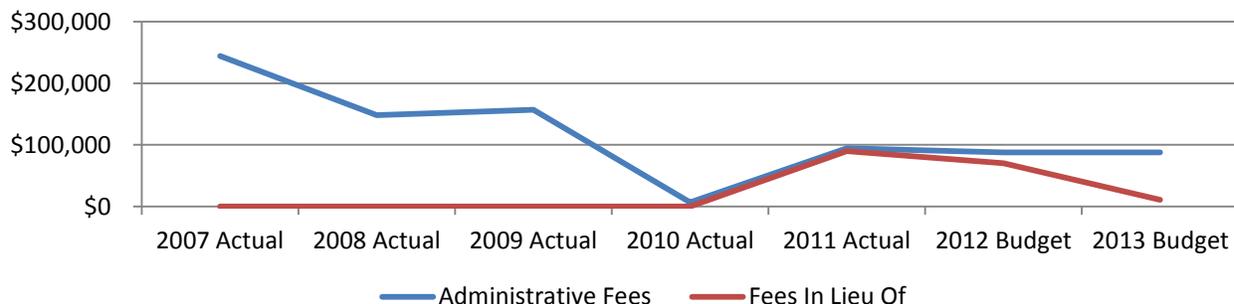
Franchise Fees are expected to be within budget for FY 2012 with a moderate increase of 1.6% projected for FY 2013.

Building Permits



The Town began providing inspection services in FY 2009. The FY 2013 budget is estimated to increase approximately 6%.

Administrative Fees & Fees In Lieu Of - Developer Fees

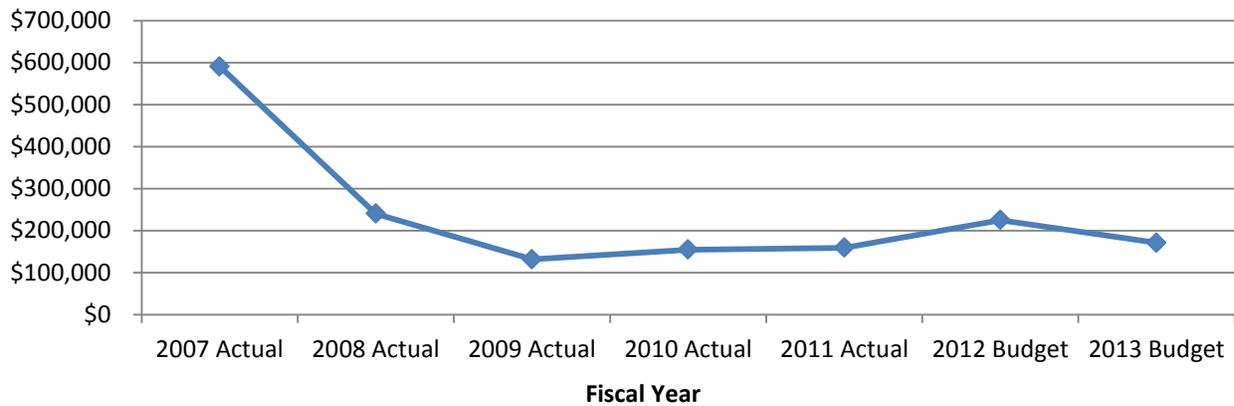


These fees which offset the impact of development have been decreasing due to a slow down in development with the current economic crisis. These revenues are expected to continue to decrease with the renegotiation of Developer Agreements.

General Fund

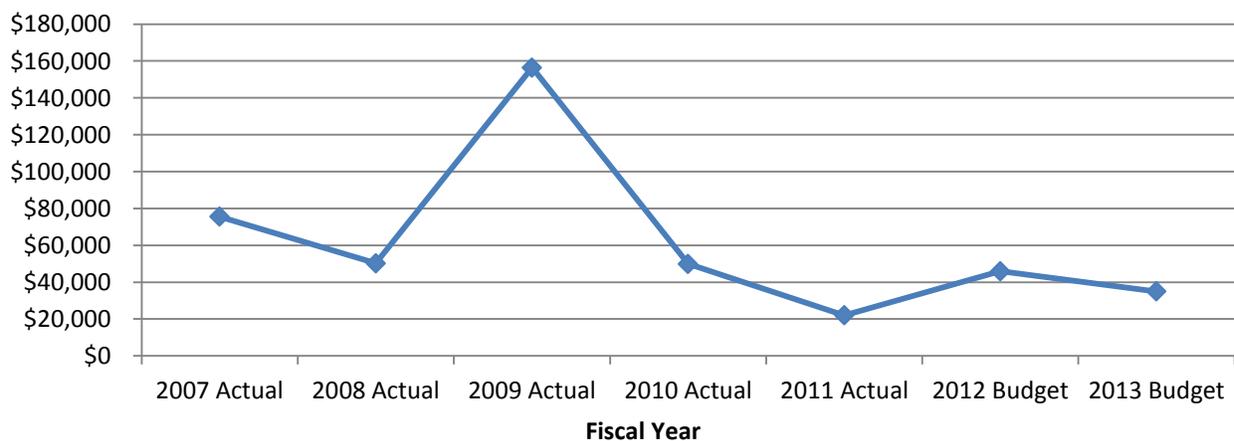
Revenues

Municipal Development Improvement Fees



Per Development Agreements, a fee of \$900 per dwelling unit is charged in the Jones, New Riverside, and Buckwalter Tracts per Development Agreement and paid at the time of obtaining the initial building permit application or sale of lot. These revenues have been significantly impacted with the economy crisis. As the FY 2012 estimate is below budget, the estimate for FY 2013 has been decreased approximately 25%.

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. This revenue dropped drastically in FY 2011 and is expected to be 35% less than budgeted for FY 2012. This decline is projected for FY 2013 as well.

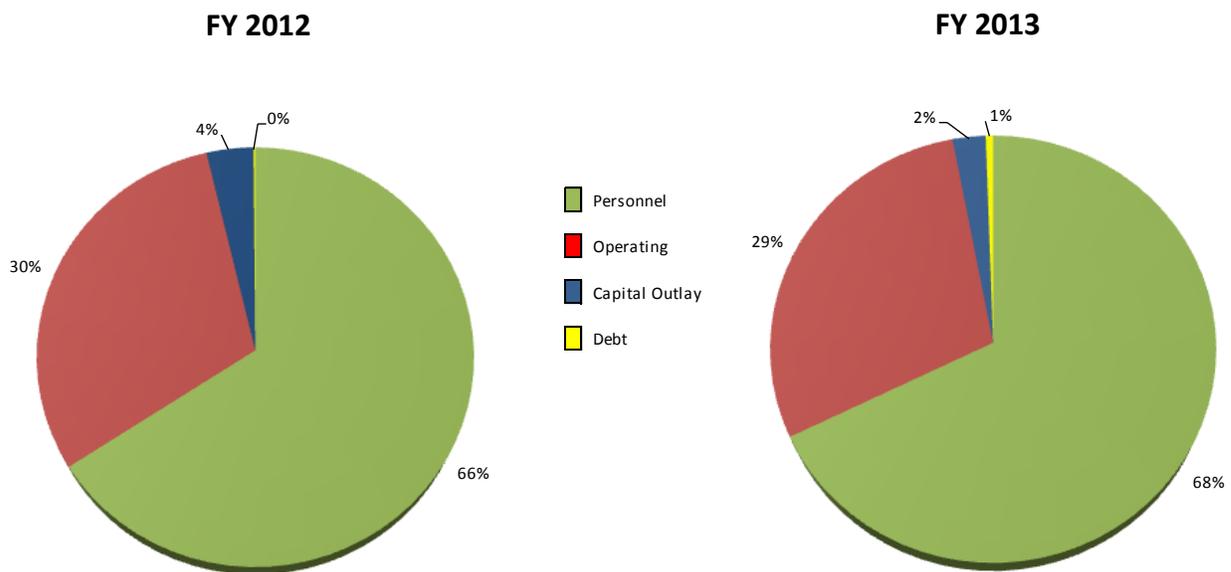
General Fund

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 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Personnel	\$ 7,239,505	\$ 7,132,105	\$ (107,400)	-1.48%
Operating	3,352,455	3,066,030	(286,425)	-8.54%
Capital Outlay	394,100	258,510	(135,590)	N/A
Debt Service	14,395	58,345	43,950	305.31%
Total	\$ 11,000,455	\$ 10,514,990	\$ (485,465)	-4.41%

General Fund

Expenditures

The **personnel category** is decreasing 1.5% or \$107,400 for FY 2013. Current service levels and programs are being maintained with expenditures targeting strategic goals and priorities. Explanations of changes follow:

- (\$495,650) ➤ Stormwater Management Department moved out of General Fund to Special Revenue Stormwater Fund.
- \$73,315 ➤ Director for New Don Ryan Center for Innovation – Full year for FY 2013 versus partial in prior year with hiring in March of 2012.
- \$30,600 ➤ Employee recognition and discretionary awards of bonus.
- \$36,835 ➤ 25 Hour PTO (leave) cash outs offered to employees.
- \$90,630 ➤ 3% merit opportunity beginning 1st pay period of December 2012.
- \$12,090 ➤ FICA/Medicare increase associated with PTO, bonuses, and merits.
- \$67,060 ➤ Retirement, Medical, and Worker’s Compensation increases.
- \$4,250 ➤ Increase in overtime.
- \$9,040 ➤ Increase in Employee Programs primarily for Tuition Reimbursements.
- \$20,000 ➤ Additional position for part-time Public Information Officer.
- \$37,350 ➤ Additional positions for Senior Planner and Combination Building/Codes Inspector available in last quarter of FY 2013 only if workload warrants as anticipated.

As indicated above, employer contributions for State Plans are increasing. The medical increase for employer contributions is 6.4% effective January 2013. State retirement employer contributions are increasing in July of 2012 as follows: SCRS increase of 1.065% and PORS increase of .0537%.

The **operating category** is decreasing \$333,425 or 10% for FY 2013. This decrease is primarily due to the following:

- (\$224,560) ➤ Stormwater Management Department moved out of General Fund to Special Revenue Stormwater Fund.
- (\$132,000) ➤ Town Hall renovations performed in FY 2012 with no renovations scheduled for FY 2013.

The **capital outlay category** is at \$258,510 and provides funding for seven new outfitted police vehicles in accordance with the Town’s fleet replacement plan. Prior year funding included seven new outfitted police vehicles as well and the purchase of a dump truck, mini excavator, mowing tractor and associated attachments, and a GPS Trimble carbon fiber pole and associated software.

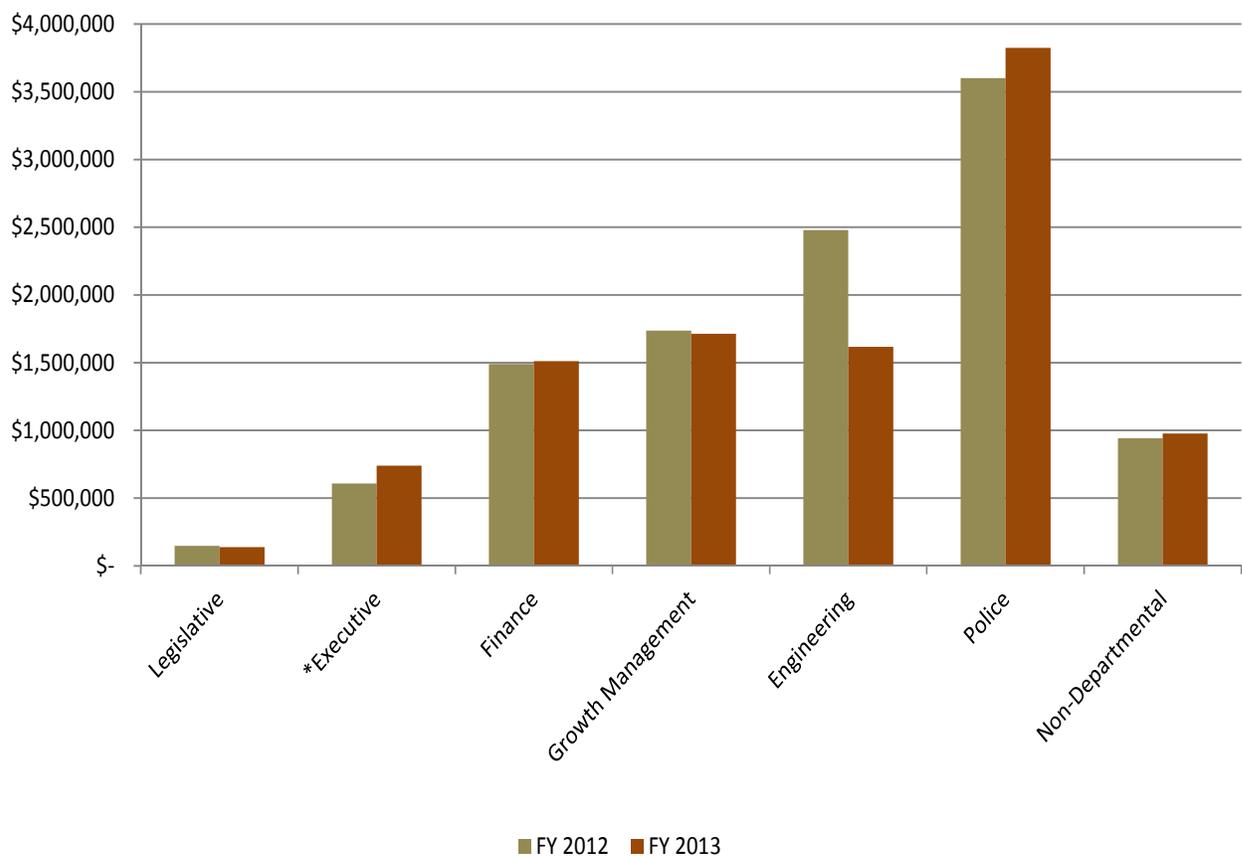
The **debt category** is increasing \$43,950 for the principal and interest payments on the seven police vehicles purchased in FY 2012. Specifics regarding the outstanding debt and principal and interest payments related to the General Fund debt category are provided in the Debt Service section of this document.

General Fund

EXPENDITURE BUDGET BY UNIT

Department	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Legislative	\$ 146,110	\$ 138,395	\$ (7,715)	-5.28%
*Executive	608,015	738,855	130,840	21.52%
Finance	1,490,370	1,510,175	19,805	1.33%
Growth Management	1,736,815	1,712,495	(24,320)	N/A
Engineering	2,477,315	1,616,100	(861,215)	-34.76%
Police	3,600,820	3,823,415	222,595	6.18%
Non-Departmental	941,010	975,555	34,545	3.67%
Total	\$ 11,000,455	\$ 10,514,990	\$ (485,465)	-4.41%

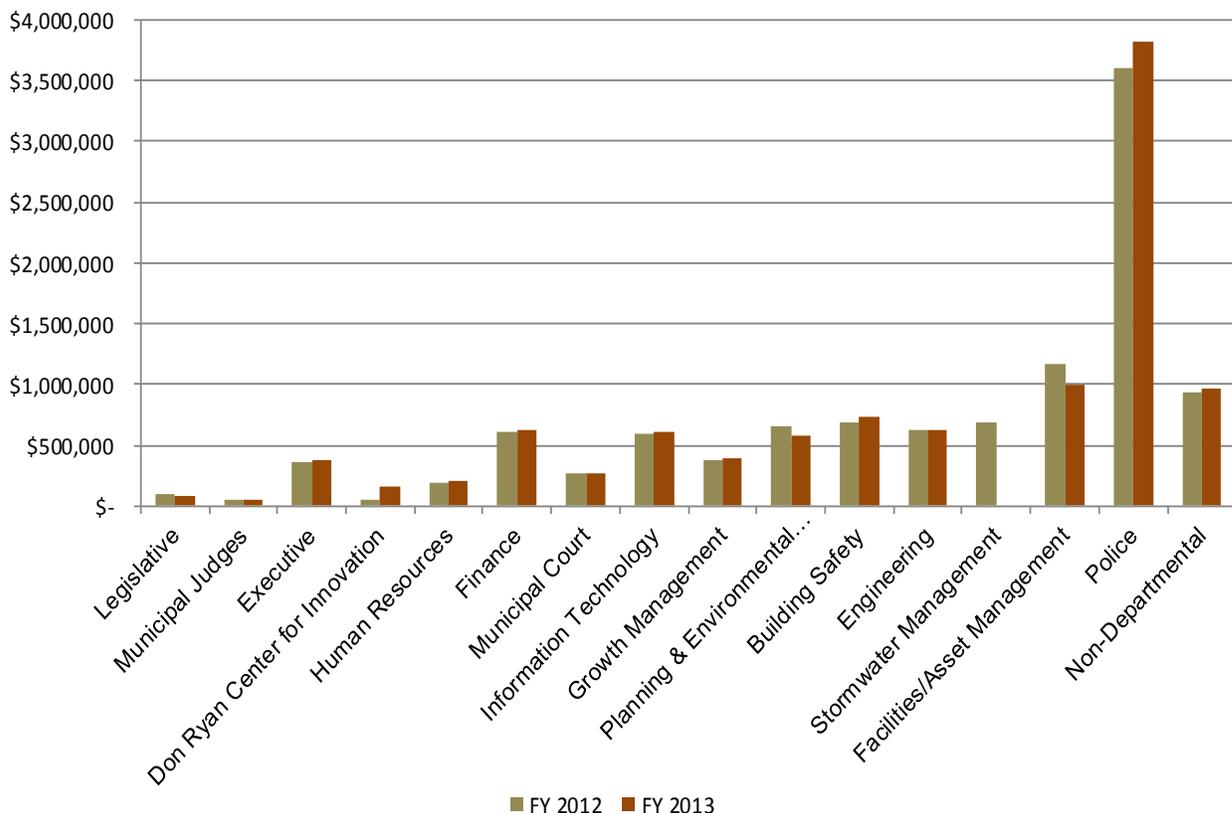
*Includes expenditures for the newly created Don Ryan Center for Innovation Department.



General Fund

EXPENDITURE BUDGET BY DEPARTMENT

Department	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Legislative	\$ 97,025	\$ 88,175	\$ (8,850)	-9.12%
Municipal Judges	49,085	50,220	1,135	2.31%
Executive	356,595	375,565	18,970	5.32%
Don Ryan Center for Innovation	55,730	154,045	98,315	176.41%
Human Resources	195,690	209,245	13,555	6.93%
Finance	618,860	631,795	12,935	2.09%
Municipal Court	274,595	274,405	(190)	-0.07%
Information Technology	596,915	603,975	7,060	1.18%
Growth Management	384,490	391,835	7,345	1.91%
Planning & Environmental Sustainability	660,645	579,890	(80,755)	-12.22%
Building Safety	691,680	740,770	49,090	7.10%
Engineering	623,590	622,640	(950)	-0.15%
Stormwater Management	685,535	-	(685,535)	N/A
Facilities/Asset Management	1,168,190	993,460	(174,730)	-14.96%
Police	3,600,820	3,823,415	222,595	6.18%
Non-Departmental	941,010	975,555	34,545	3.67%
Total	\$ 11,000,455	\$ 10,514,990	\$ (485,465)	-4.41%

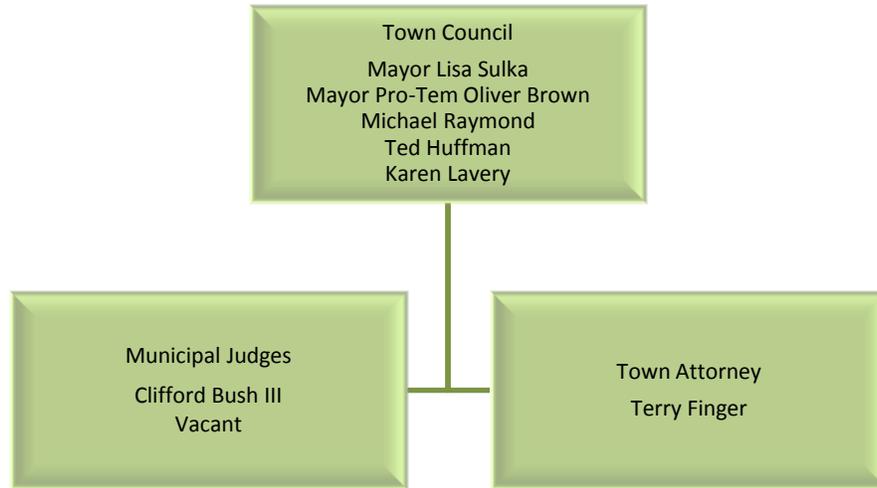


Operating and Performance Budgets

Unit: Legislative

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

Performance Indicators	Actual FY 2010	Actual FY 2011	Estimate FY 2012	Estimate FY 2013
Regular Council Meetings	12	12	12	12
Council Member Attendance at Council Meetings	97%	95%	98%	98%
Special Workshop Council Meetings	3	0	5	4
Public Hearings	4	6	6	6
Agenda Items Reviewed/Acted Upon	195	225	220	220
Ordinances/Amendments Adopted	14	20	18	18
Education/Training Sessions Attended	5	5	5	5

General Fund Expenditures by Unit/Category

	FY 2011 Year-end Actual	FY 2012 Year-End Estimate	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Legislative						
Unit Summary						
Legislative	\$ 126,730	\$ 91,670	\$ 97,025	\$ 88,175	\$ (8,850)	-9.12%
Municipal Judges	47,437	49,085	49,085	50,220	1,135	2.31%
Total	\$ 174,167	\$ 140,755	\$ 146,110	\$ 138,395	\$ (7,715)	-5.28%
Category Summary						
Salaries	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600	\$ -	0.00%
Benefits	2,570	2,570	2,575	2,575	-	0.00%
Operating	137,997	104,585	109,935	102,220	(7,715)	-7.02%
Total	\$ 174,167	\$ 140,755	\$ 146,110	\$ 138,395	\$ (7,715)	-5.28%

Key operational changes or issues:

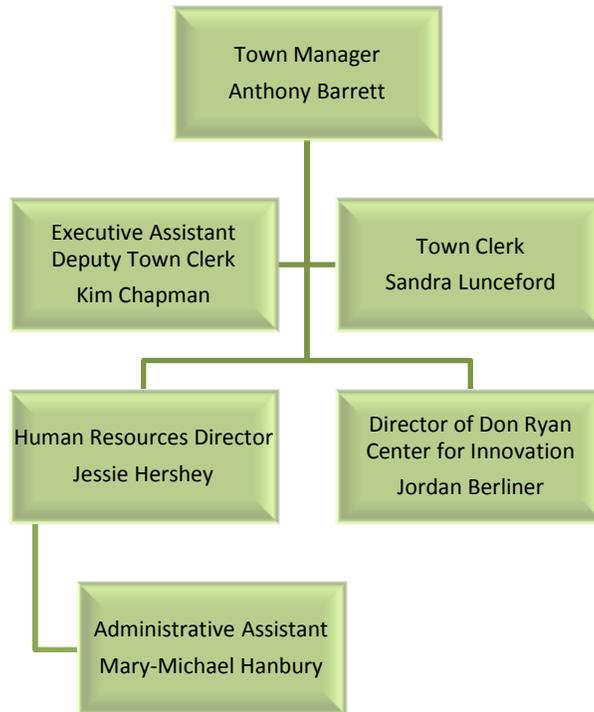
Began charging legal fees at the unit level of the initiating department rather than all under Legislative in FY 2012. No election expenditures for FY 2013 compared to \$11,000 budgeted in the prior year.

Operating and Performance Budgets

Unit: Executive

Departments: Executive, Human Resources

Function: General Government



Core Services:

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

Don Ryan Center for Innovation – This newly created center is a public-private partnership between the Town of Bluffton and a nonprofit organization aimed at attracting tech-savvy entrepreneurs to the area to diversify the economy and create jobs. This business center offers support and mentoring in association with Clemson University.

Town Clerk and Executive Assistant/ Deputy Town Clerk – 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.

Human Resources – Administers programs including employee education and development, employee relations, human resources planning, employment law, staffing requirements, compensation and benefits, performance management, occupational health and safety, and maintaining employment records.

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.) • Coordinate efforts associated with newly created Don Ryan Center for Innovation. (Town Goal 1.) • Pursue and promote other economic development opportunities. (Town Goal 1.) • Deputy Town Clerk to attend HHI-Bluffton Chamber of Commerce Leadership Sessions. (Town Goal 4.)

Human Resources
<ul style="list-style-type: none"> • Revise employee handbook. (Town Goal 4.) • Develop a program to promote civic engagement by Town staff through volunteerism. (Town Goal 2.) • Create an employee newsletter for quarterly distribution. (Town Goal 4.)

Recent Performance Accomplishments:

Executive
<ul style="list-style-type: none"> • Annual Strategic Planning Session held March 8-9, 2012. (Town Goal 4.) • Council Agendas available on Town Website. (Town Goal 4.) • Boards and Commissions term realignment. (Town Goal 4.)

Operating and Performance Budgets

Executive

Recent Performance Accomplishments continued:

Human Resources	
<ul style="list-style-type: none"> • Created the Town’s Personnel Policy Handbook consisting of 63 policies that include corresponding forms and associated documents. (Town Goal 4.) • Developed new Employee Performance Appraisal and Employee Goals worksheet for Town staff use during evaluations. (Town Goal 4.) • Established an E-Learning library incentive and compliance program for Town employees. (Town Goal 4.) 	

Performance Indicators	Actual FY 2010	Actual FY 2011	Estimate FY 2012	Estimate FY 2013
E-Learning Seminars Provided	0	12	12	12
Lunch “N Learn Seminars Provided	3	9	9	9
Employment Turnover	13.51%	10%	8%	8%

Prior Year Recruitment Statistics By Department	# of Openings	# of Resumes Received	Average Time to Fill Position	# of Interviews
Engineering	1	25	2 months	4
Finance	1	87	2 months	13
Executive	1	245	3 months	15
Building Safety	2	117	1 month	7
Growth Management/Planning	3	362	1.6 months	6

Operating and Performance Budgets

Executive

General Fund Expenditures by Unit/Category

Executive	FY 2011 Year-end Actual	FY 2012 Year-End Estimate	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary						
Executive	\$ 317,953	\$ 349,605	\$ 356,595	\$ 375,565	\$ 18,970	5.32%
Don Ryan Center for Innovation	-	55,730	55,730	154,045	98,315	176.41%
Human Resources	184,133	192,135	195,690	209,245	13,555	6.93%
Total	\$ 502,086	\$ 597,470	\$ 608,015	\$ 738,855	\$ 130,840	21.52%
Category Summary						
Salaries	\$ 329,554	\$ 371,315	\$ 381,880	\$ 442,130	\$ 60,250	15.78%
Benefits	122,773	129,360	131,890	174,980	43,090	32.67%
Operating	49,759	96,795	94,245	121,745	27,500	29.18%
Capital Outlay	-	-	-	-	-	N/A
Total	\$ 502,086	\$ 597,470	\$ 608,015	\$ 738,855	\$ 130,840	21.52%
Full-Time Positions	5	6	6	6	0	N/A
Part-Time Positions	0	0	0	1	1	N/A

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

Key operational changes or issues:

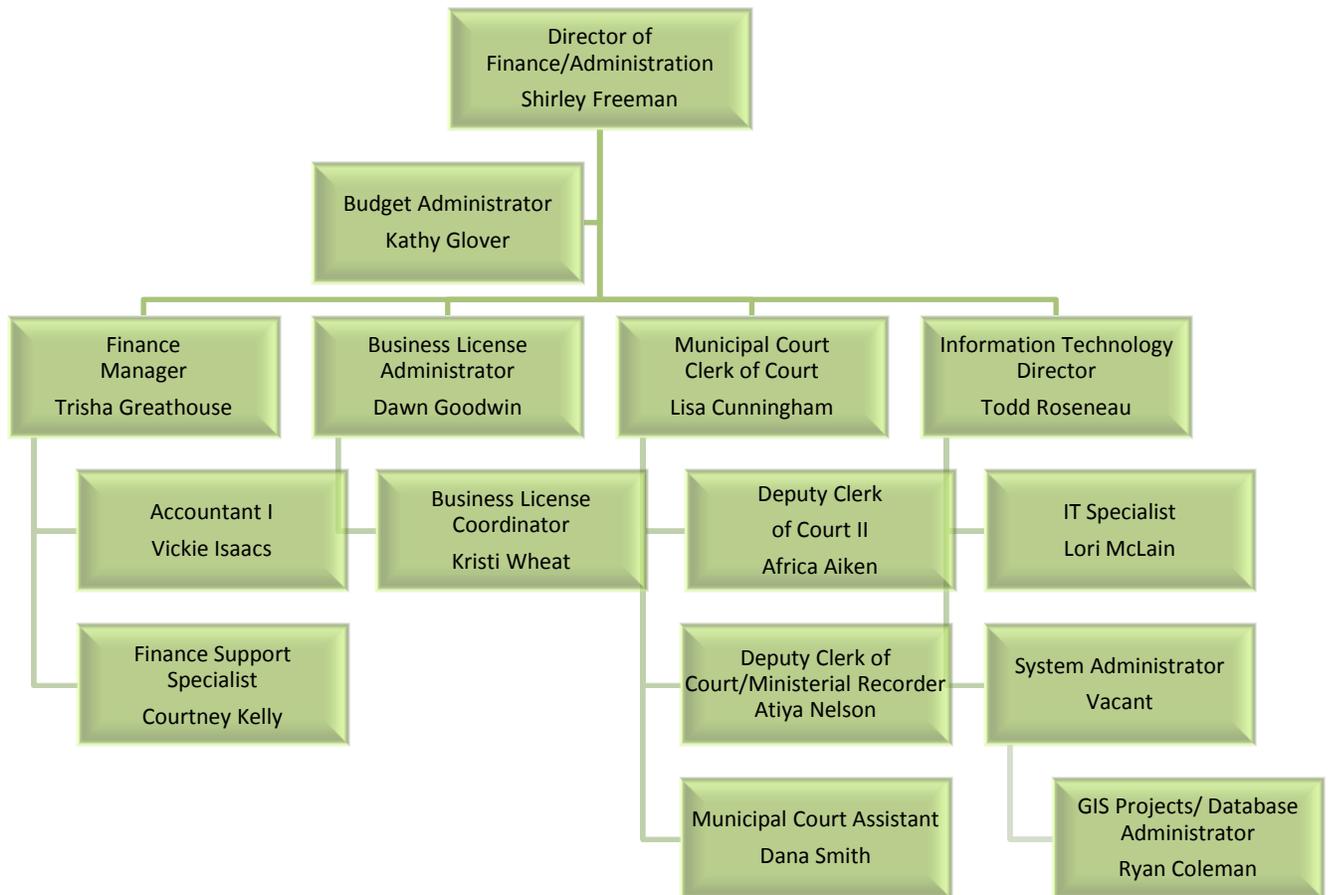
The Don Ryan Center for Innovation Department was created in March of 2012 to record the Town's funding obligations towards the operation of the new business technology center. The primary increase in operating expenditures is due to the Town funding only two quarters of Clemson University consulting services compared to four quarters in FY 2013.

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, 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 Financials Administration and reporting, 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

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

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

Finance
<ul style="list-style-type: none"> • Preparation of a balanced budget, new reserve policy, and funding policy for future. • Economic Development Policy and Procedures Document including associated website presence. • Capital Asset Maintenance and Replacement Policy. • Affordable Housing Direction and policy for program revenues.

Business License
<ul style="list-style-type: none"> • Implement on-line charge card payment processing for business licensing. • Implement on-line renewal ability through EnerGov software with availability of charge card payment. • EnerGov upgrade to Enterprise 9 to resolve system errors and late fee issues with the current version.

Municipal Court
<ul style="list-style-type: none"> • Implement a status conference process designed to decrease cases on the jury docket. • Visit different municipalities to review Court related processes and procedures seeking best practices for implementation. • Ensure non-jury case dispositions within sixty days and jury trial dispositions within 120 days of the filing date. • Continue internal audits on citations to ensure compliance with state laws and ordinances.

Information Technology
<ul style="list-style-type: none"> • Continue to implement website enhancements to engage employees and the public. • Social Media Policy. • Promote and increase website presence. • Website development and Bluffton Explorer expansion and development.

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">• Implemented Governmental Accounting Standards Board (GASB) No. 54 in the audited financial statements for the Fiscal Year 2011 audit which was completed in FY 2012 and received an unqualified fiscal year-end independent audit opinion.• Awarded a Certificate of Achievement for Excellence in Financial Reporting for the 4th consecutive year.• Published the Town's first Popular Annual Financial Report (PAFR).• Published and received the Town's first Distinguished Budget Presentation Award from the Governmental Finance Officers Association (GFOA).• Collaborated with HR to create and issue an Annual Compensation Report for employees.• Created a Financial Dashboard for interactive General Fund revenue and expenditure reporting. The Financial Dashboard is maintained on the Town's website and updated monthly.• Created and implemented a Financial Policy for grant awards.
Business License
<ul style="list-style-type: none">• Implemented option of credit card payments at Town Hall. Availability of on-line credit card payments in progress.• Implemented procedures for more effective collection efforts of Hospitality and Accommodations Tax payments by issuing one phone call or email, one certified letter, and, if needed, a Court citation within the first month of delinquency.• Implemented Local Preference Certification. List is maintained in EnerGov, published on Town's website, and advertised and promoted through the Business License Office.• Office reconstructed for one-stop shop area.
Municipal Court
<ul style="list-style-type: none">• Developed a comprehensive trial process to effectively dispose of all case types in a timely manner.• Incorporated a checks and balances process with new law on ticket dispositions.• Clerk of Court recognized and presented best practices and improvements to Municipal Court management at Municipal Court Administration Association of South Carolina.
Information Technology
<ul style="list-style-type: none">• Developed the Bluffton Explorer web mapping application.• Conversion of Town's website from CMS platform to MOSS to enhance quality of website and upgrade to the latest Microsoft version.• Set up iPads for Town Council and Senior Staff.• Upgraded remaining operating servers to Windows Server 2008 and database servers to SQL 2008.• Upgraded all compute software suites to MS Office 2010 and email server to Exchange 2010.

Operating and Performance Budgets

Finance/Administration

Performance Indicators	Actual FY 2010	Actual FY 2011	Estimate FY 2012	Estimate FY 2013
Vendor Files Maintained	308	372	400	425
Accounts Payable Invoices Processed	3,571	3,447	3,500	3,600
W-2's Issued	120	113	117	121
Federal Grants Tracked/Amount	9/\$403,918	8/\$1,151,858	9/\$2,230,955	8/\$1,920,000
Depreciable Assets Tracked	163	168	178	188
Financial Statement Adjusting Entries By Auditors	3	0	0	0
Consecutive Years of GFOA CAFR Award	2	3	4	5
Bond Ratings – Standard & Poors and Moody's	Not Rated	AA-/Aa2	AA-/Aa2	AA-/Aa2
Business Licenses Issued	2,280	2,138	2,188	2,238
Business License Revenue Per Staff	\$506,961	\$515,831	\$526,150	\$577,500
Hospitality Tax Remitters	81	86	91	96
Local Accommodations Tax Remitters	5	5	10	10
Cases Filed/Disposed	5,487/6,195	4,921/5,194	4,837/4,759	5,500/5,400
Court Trials/Jury Trial	8,242/5	6,514/5	6,074/5	7,500/5
General Fund Revenue Per Cases Filed	\$46.83	\$43.87	\$46.93	\$47.27
General Fund Expenditures Per Cases Filed	\$46.40	\$52.38	\$55.97	\$49.89
General Fund Revenue Per Line Employee	\$64,243	\$53,965	\$56,750	\$65,000
Effectively Manage Delinquent Cases	\$73,903	\$78,606	\$59,484	\$48,489
Total Desktops Supported	28	52	54	60
Total Laptops Supported	70	69	76	80
Total Printers Supported	7	9	11	14
Total Servers Supported (Includes Backups)	14	18	20	24
Website Visits	140,000	110,000	145,000	150,000
Usable Network Uptime	99.9%	99.8%	99.9%	99.9%

Operating and Performance Budgets

Finance/Administration

General Fund Expenditures by Unit/Category

Finance/Administration	FY 2011 Year-end Actual	FY 2012 Year-End Estimate	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary						
Finance/Business License	\$ 588,791	\$ 615,810	\$ 618,860	\$ 631,795	\$ 12,935	2.09%
Municipal Court	257,753	270,740	274,595	274,405	(190)	-0.07%
Information Technology	446,554	533,845	596,915	603,975	7,060	1.18%
Total	\$ 1,293,098	\$ 1,420,395	\$ 1,490,370	\$ 1,510,175	\$ 19,805	1.33%
Category Summary						
Salaries	\$ 798,458	\$ 799,290	\$ 822,270	\$ 829,665	\$ 7,395	0.90%
Benefits	242,585	245,005	259,445	267,910	8,465	3.26%
Operating	252,055	376,100	408,655	412,600	3,945	0.97%
Capital Outlay	-	-	-	-	-	N/A
Total	\$ 1,293,098	\$ 1,420,395	\$ 1,490,370	\$ 1,510,175	\$ 19,805	1.33%
Full-Time Positions	15	15	15	15	0	N/A
Part-Time Positions	0	0	0	0	0	N/A

Key operational changes or issues:

Current services levels being maintained with minimal increase for FY 2013.

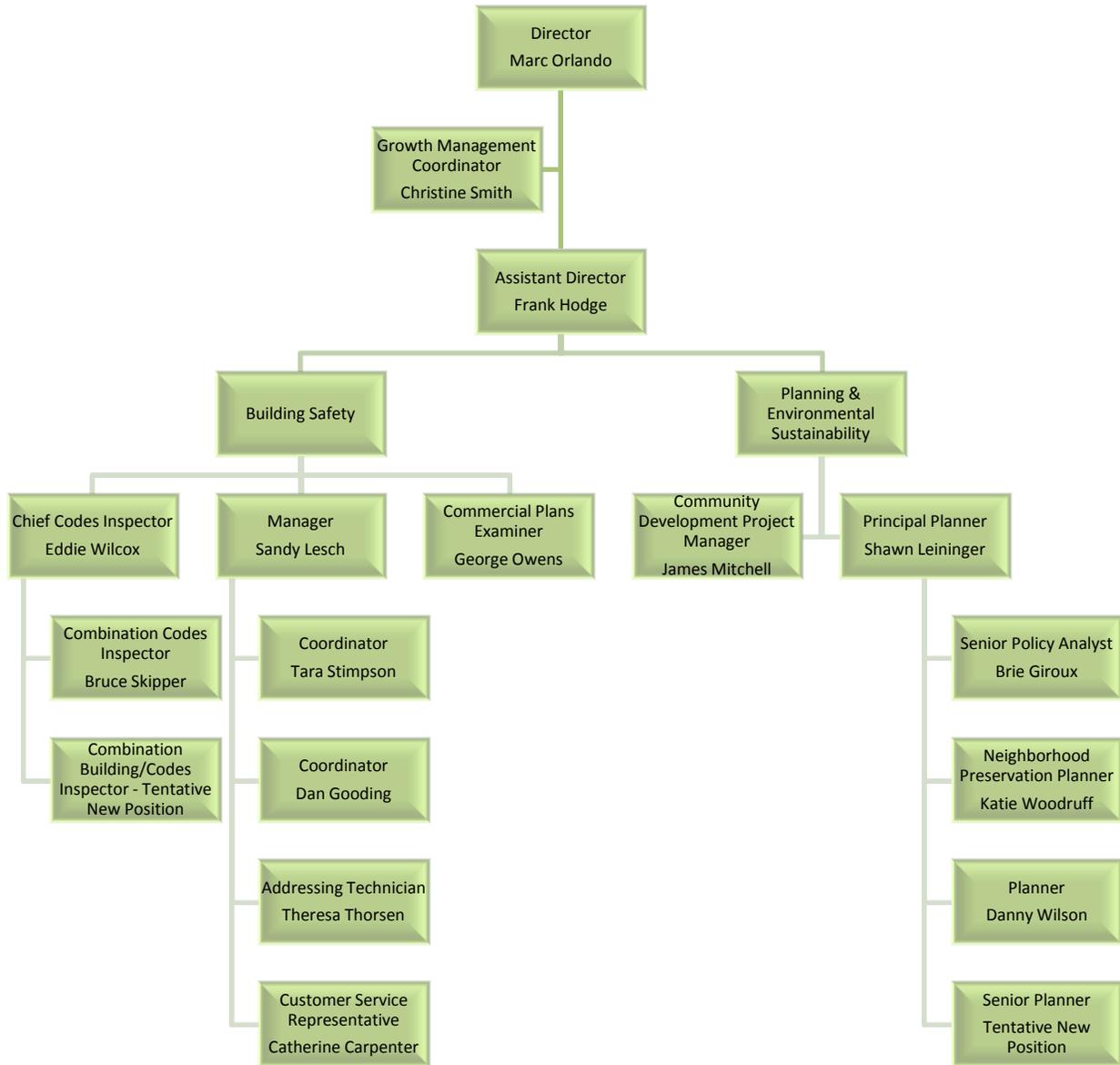
Operating costs increased in FY 2012 over FY 2011 due to telecommunications requirements to connect Town Hall's Municipal Building to the new Law Enforcement Center and the Engineering Departments on May River Road.

Operating and Performance Budgets

Unit: Growth Management

Departments: Growth Management Administration¹, Planning & Environmental Sustainability¹, Building Safety²

Functions: ¹General Government, ²Public Safety



Core Services:

Planning & Environmental Sustainability – Responsible for the management and coordination of planning and environmental permitting processes; implementation of the Town’s Comprehensive Plan with focus on development and redevelopment strategies, and Unified Development Ordinance administration.

Community Development – Responsible for development and implementation of the Community Development Program that includes neighborhood assistance, affordable and workforce housing, neighborhood planning, and community outreach and involvement.

Operating and Performance Budgets

Growth Management

Building Safety – Management and coordination of the building permitting process including E911 addressing, responsible for building permitting and inspection processes that promote consistency and quality through the regulatory process to the building community and the public regarding building safety and construction codes, and in providing emergency operations and disaster recovery planning.

Mission Statement:

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

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

Customer Service
<ul style="list-style-type: none"> Implement streamlined Growth Management application processes and procedures to improve customer service and staff efficiencies. (Town Goal 4.) Streamline and overhaul Growth Management file management system. (Town Goal 4.) Establish a Growth Management Records Retention Policy. (Town Goal 4.) Implement online interactive Unified Development Ordinance & Applications Manual. (Town Goal 4.) Provide customer service, informational, and educational seminars for staff, boards, commissions, and the public. (Town Goal 4.) Enhance and streamline the Development Review Committee Program and review procedures. (Town Goal 4.) Update Land Management Software to improve functionality and provide online customer service. (Town Goal 4.)

Operating and Performance Budgets

Growth Management

Current Performance Initiatives continued:

Planning and Environmental Sustainability

- Renegotiate applicable Development Agreements to implement the Town’s Growth Framework Strategy. (Town Goals 2 and 4.)
- Update the Town of Bluffton’s Comprehensive Plan. (Town Goal 2.)
- Continue to implement the Buck Island-Simmons ville Neighborhood Plan. (Town Goal 2.)
- Continue to implement the Old Town Master Plan. (Town Goal 2.)
- Continue to Implement SC 46 Corridor Management Plan and prepare for future National Scenic Byway Award & Designation. (Town Goal 2.)
- Continue to implement the May River Watershed Action Plan. (Town Goal 3.)
- Assist Beaufort County with the update of the Southern Beaufort County Regional Plan. (Town Goal 2.)

Community Development

- Administer the Neighborhood Assistance Program. (Town Goal 2.)
- Administer the Neighborhood Assistance Stabilization Program Grant. (Town Goal 2.)
- Develop and implement an In-Fill Redevelopment Program. (Town Goal 2.)

Building Safety/Emergency Preparedness

- Create and conduct training for Emergency Preparedness for Town staff including procedures for evacuation preparations and coordination, incident command team operation, damage assessment processes, recovery operations and emergency permitting. (Town Goal 2.)
- Update the Emergency Permitting Ordinance and Program. (Town Goal 2.)
- Conduct townwide multi-hazard informational presentations to Town staff and interested community organizations. (Town Goal 2.)
- Conduct at least two informational seminars for the building community regarding 2012 International Code requirements, inspection and permitting processes. (Town Goal 2.)

Recent Performance Accomplishments:

Customer Service

- Relocated the Building Safety Office to Town Hall. (Town Goal 4.)
- Created a “one-stop shop” Customer Service Center for conducting Town business. (Town Goal 4.)
- Streamline Town application processes and procedures to improve staff review efficiencies and customer service. (Town Goal 4.)
- Instituted the Growth Management Application Process Table to assist customers through the application process. (Town Goal 4.)
- Implemented credit card processing. (Town Goal 4.)
- Created a Growth Management Applications Manual outlining all Town processes, applications, and submittal requirements. (Town Goal 4.)

Operating and Performance Budgets

Growth Management

Recent Performance Accomplishments continued:

Planning and Environmental Sustainability

- Completed the overhaul of the Zoning and Development Standard Ordinance to create a Unified Growth Management Ordinance. (Town Goal 2.)
- Updated the Annexation Policy and Procedures Manual. (Town Goal 2.)
- Implemented the Old Town Wayfinding and Signage Plan (Town Goals 2 and 5.)
- Created an Application Manual outlining all Town processes, applications, and submittal requirements. (Town Goal 4.)
- Developed a Vision Framework board outlining the growth and preservation vision of the town of Bluffton. (Town Goal 2.)
- Established a Growth Framework Strategy and Map that encourages and directs development away from critical lands with watersheds and towards defined growth centers through fee rebate and abatement incentives. (Town Goals 1 and 2.)
- Prepared Development Agreement Summary Boards to provide quick reference information. (Town Goal 4.)
- Revised the May River (SC 46) Scenic By-Way to include Boundary and Bridge Streets (Town Goal 2.)

Community Development

- Established Town of Bluffton Homeownership Policy and Program. (Town Goal 2.)
- Implemented the Neighborhood Assistance Program including the following action items: (Town Goal 2)
 - Facilitated 33 home repairs
 - Demolition of 5 unsafe structures
 - Completed E-911 readdressing and address postings in Buck Island/Simmonsville area.
 - Assisted residents with neighborhood cleanup efforts.

Building Safety/Emergency Preparedness

- Updated the 2011 Town of Bluffton Emergency Operations Plan, and Disaster Recovery Plan.
- Conducted a preparatory Tabletop Exercise for the Emergency Operations Plan that included the Town of Bluffton Incident Command Team. (Town Goal 2.)
- Offered Townwide multi-hazard informational presentations to Town staff and interested community organization. (Town Goal 2.)
- Completed transition to new E911 emergency response software. (Town Goal 2.)

Capital Improvement Projects Program

- Assisted with the implementation of the following Capital Improvement Program Projects:
 - Wharf Street Redevelopment Project (Town Goal 2.)
 - National Park Service Grant/Preserve America – Old Town Bluffton Wayfinding Signage Project (Town Goals 2 and 5.)
 - DuBois Park Redevelopment (Town Goals 2 and 5.)
 - Oyster Factory Park (Town Goals 2 and 5.)
 - Streetscape Phase II (Town Goal 2 and 5.)
 - May River SC DHEC Section 319 Grant Stormwater Retrofit Pilot Project (Town Goal 3.)
 - Buckwalter Place Stormwater Retrofit Project (Town Goal 3.)

Operating and Performance Budgets

Growth Management

Performance Indicators	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimate FY 2012	Estimate FY 2013
Annexation Petitions	NA	NA	2	0	0
Building Permits	450	500	746	750	775
Certificate of Appropriateness Permits	NA	40	25	24	28
Comprehensive Plan Amendments	NA	NA	0	1	1
Concept Plan Amendments	NA	NA	1	1	1
Concept Plans	NA	NA	1	0	0
Development Plan Permits	21	26	8	16	8
Development Plan Amendments	NA	NA	4	2	3
Development Agreement Amendments	NA	NA	2	3	3
Exempt Plats	NA	33	45	30	35
Historic Preservation Overlay District Signage and Site Feature Permits	NA	NA	26	18	20
Master Plans	NA	4	2	1	1
Master Plan Amendments	NA	NA	2	3	6
Pre Applications	NA	NA	3	4	20
Sign Permits	NA	NA	41	41	35
Silviculture/Land Disturbance Permits	NA	NA	1	0	0
Subdivision Plans	NA	NA	8	4	8
Transfer of Development Rights	NA	NA	0	1	2
Tree Removal Permits	56	50	47	50	40
Zoning Map Amendments	NA	2	6	2	4
Vertical construction inspections	NA	6,000	5,731	5,800	6,000
Daily building construction inspection avg. per Building Code Inspector	13	13	12	12	14
Total building plan reviews conducted	400	462	456	460	475
Certificate of Occupancy issued for new structures	152	217	236	250	275
New single family residential and additions/remodel permits issued within 4 business days	99%	99%	99%	99%	99%
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	NA	NA	105	125	103
Town initiated Affordable Housing Units added	NA	NA	0	6	0
Unsafe/uninhabited structures removed	NA	8	12	8	5

Operating and Performance Budgets

Growth Management

General Fund Expenditures by Unit/Category

Growth Management	FY 2011 Year-end Actual	FY 2012 Year-End Estimate	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary						
Growth Management Administration	\$ 322,262	\$ 380,880	\$ 384,490	\$ 391,835	\$ 7,345	1.91%
Planning & Environmental Sustainability	879,714	652,470	660,645	579,890	(80,755)	-12.22%
Building Safety	823,705	667,955	691,680	740,770	49,090	7.10%
Total	\$ 2,025,681	\$ 1,701,305	\$ 1,736,815	\$ 1,712,495	\$ (24,320)	-1.40%
Category Summary						
Salaries	\$ 1,095,617	\$ 973,635	\$ 1,000,540	\$ 1,014,350	\$ 13,810	1.38%
Benefits	346,654	293,935	302,595	344,285	41,690	13.78%
Operating	560,619	433,735	433,680	353,860	(79,820)	-18.41%
Capital Outlay	22,791	-	-	-	-	N/A
Total	\$ 2,025,681	\$ 1,701,305	\$ 1,736,815	\$ 1,712,495	\$ (24,320)	-1.40%
Full-Time Positions	18	16	16	18	2	N/A
Part-Time Positions	0	0	0	0	0	N/A

Key operational changes or issues:

One Senior Planner position and one Combination Building Inspector/Codes Enforcement Officer are budgeted for hire in the last quarter of FY 2013 if workload warrants as anticipated.

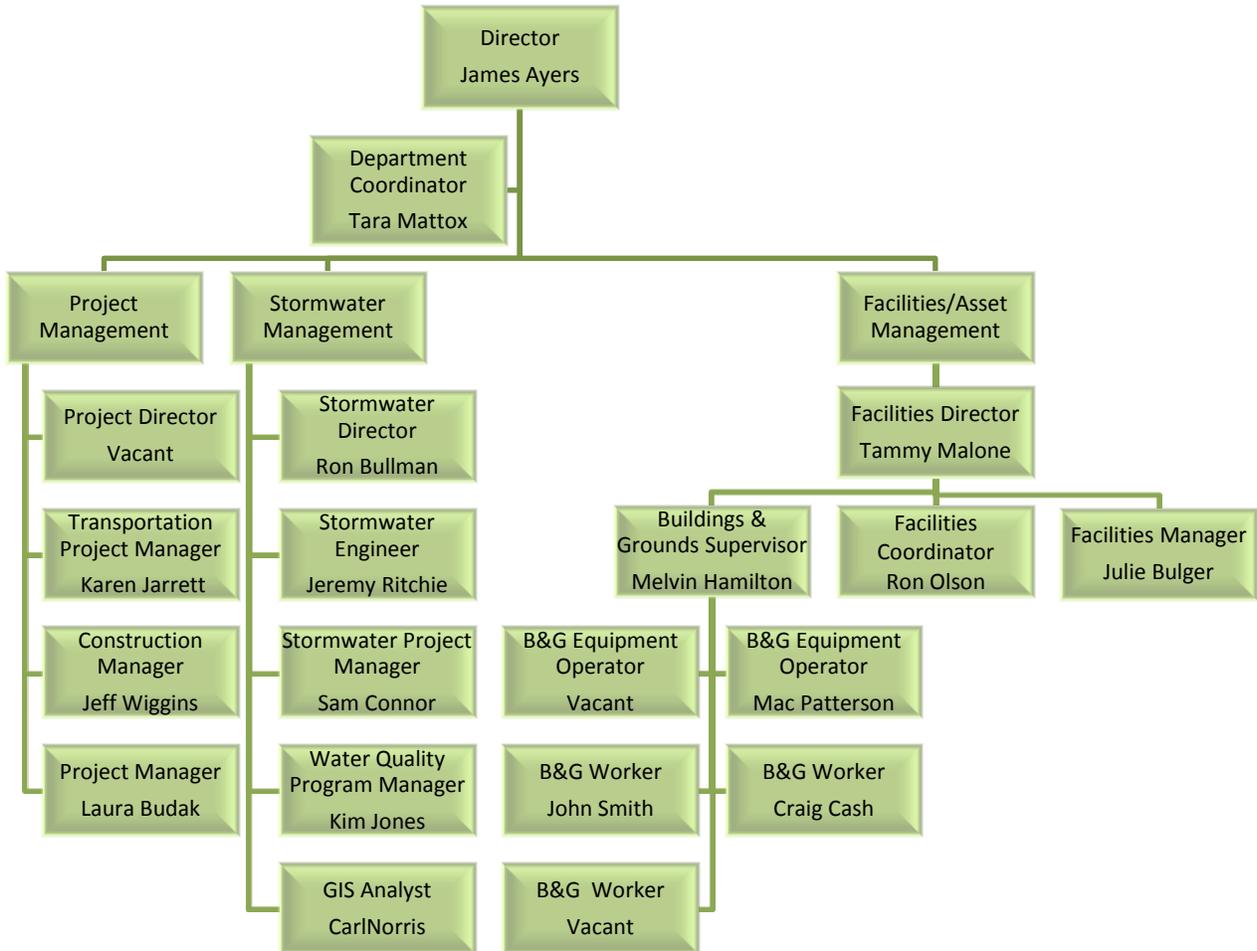
The Planning & Environmental Sustainability budget for the Neighborhood Assistance Program is at \$60,000 and anticipated to reach \$115,000 through additional grant funding.

Operating and Performance Budgets

Unit: Engineering

Departments: Engineering¹, Stormwater Management², Facilities/Asset Management³

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



Core Services:

Engineering – Primary responsibilities include Capital Improvement Program (CIP), Projects Subcontracts, Contract Administration, Construction Management/Inspections, Transportation, assist, and support other staff functions as directed by Town Management.

Stormwater Management – Primary responsibilities include Engineering review, stormwater infrastructure maintenance, construction site inspections, stormwater compliance, financial assurance, Beaufort County Stormwater Utility Board, septic systems inspections and maintenance program, organizing upcoming MS4 Program, and miscellaneous responsibilities.

Operating and Performance Budgets

Engineering

Facilities/Asset Management – Primary responsibilities include town facilities and properties, special events, Capital Improvement Projects, maintenance contracts, Town wireless phone system, after hours response, contract mentoring, and assisting and support all Town staff, including Police, with a variety of requests related to Facilities, properties, and buildings and grounds.

Buildings & Grounds – Primary responsibilities include Old Town maintenance, maintenance of other Town properties, roads and facilities, performing stormwater drainage and equipment maintenance, addressing citizen concerns, coordinating subcontracted service providers, liter/debris/carcass removal and other miscellaneous staff support.



Current Performance Initiatives:

Project Management
<ul style="list-style-type: none"> • CIP: Provide overall management of the Town's CIP projects including planning budgets and project execution including scope definition, design, construction/construction management, inspections, testing, schedules, functionality, and acceptance. (Town Goals 4 and 5)
<ul style="list-style-type: none"> • Construction: Manage, oversee, and complete construction activities on current multi-year projects (e.g., BIS Sewer Phase 2, BIS Sidewalks Phase 1, etc.), new FY 2013 projects (e.g., BIS Sewer Phase 3, BIS Sidewalks Phase 2, multiple stormwater projects, parks projects, etc.) and other Council-approved projects throughout the year. (Town Goals 3, 2, and 5)
<ul style="list-style-type: none"> • Transportation: Support development and implementation of Town's transportation agenda plans and policies. Interface with State and County Boards, Commissions, etc. on planning and implementing roadway projects, maintenance and programs. Status road projects impacting greater Bluffton. Implement Town roads, pathways, streetscape and related projects. (Town Goals 2 and 5)

Operating and Performance Budgets

Engineering

Project Management
<ul style="list-style-type: none"> Grants, Procurement & Contracting: Develop and implement an in-house grant program including opportunity identification, evaluation, application prep, execution and compliance. Continue staff training, contract monitoring, and refine purchasing and contracting processes to develop project specific procedures for Federal and State grants, etc. (Town Goal 4)
Stormwater Management
<ul style="list-style-type: none"> Stormwater: Responsible for civil engineering review of development plans, ensuring compliance of projects with Town of Bluffton Stormwater Ordinance through monthly construction site inspections, and addressing public issues as they relate to storm water. Implement the May River Watershed Action Plan and pursue collaborating partners and supporting funding. Continue targeting illicit discharges with the Town through the septic system repair program. Work with surrounding local municipalities and counties to coordinate and prepare for the Municipal Separate Storm Sewer System permit to be issued by SCDHEC. (Town Goal 3)
Facilities/Asset Management
<ul style="list-style-type: none"> Expand maintenance program to include new Town infrastructure. Pursue alternatives to achieve economies of scale in maintenance and related service activities. (Town Goal 5) Support Council approved directions regarding clarification of Town asset ownership. (Town Goal 4) Coordinate and provide administrative support for Town special events. (Town Goal 4) Ensure Town meets Tree Town USA certification requirements. (Town Goal 2) Continue to liaison with County PALS to improve greater Bluffton recreation. (Town Goals 2, 4, and 5) Implement Town’s annual drainage maintenance program. (Town Goals 2, 3, and 4) Implement and manage Town’s surplus asset disposal program. (Town Goal 4)

Recent Performance Accomplishments:

Project Management
<p>Oyster Factory Park Phase 2: Completed</p> <ul style="list-style-type: none"> Including the pavilion, oyster tables, fire pits, related hardscape & landscape improvements Water front park enhancements improved stormwater drainage into river, resident access and enjoyment of May River and increased environmental stewardship while preserving our May River Heritage. (Town Goals 2, 3, and 5)
<p>BIS Sewer Phase 2: Completed main sewer line</p> <ul style="list-style-type: none"> Installed and commissioned ~ 5,000 feet of sewer pipe and ~ 2,000 of water line which will ultimately provide public sewer service to ~ 50 households. (Town Goals 2 and 5)
<p>BIS Sidewalks, Lighting and Sewer: Bidding construction</p> <ul style="list-style-type: none"> Provided new connecting sidewalk between Bluffton Parkway, the middle school and the northern section of the BIS neighborhood. Added 9 households to sewer and added ~ 17 pedestrian safety lights throughout service area. (Town Goals 2 and 5)
<p>Streetscape Phase 1 grant work: Commenced construction</p> <ul style="list-style-type: none"> Work includes pedestrian rest areas, pedestrian lighting, additional hardscape and landscaping. This work is funded via a transportation grant with matching Town funds. (Town Goals 4 & 5)
<p>BIS Sewer Phase 3: Preliminary sewer design</p> <ul style="list-style-type: none"> Sewer will be provided to ~ 50 more households, public water service will be added to multiple new users. CDBG “Ready to Go” grant funding will be pursued as an additional funding source. (Town Goals 2 and 5)

Operating and Performance Budgets

Engineering

Project Management
<p>Buckwalter Place Stormwater Retrofit Project: Completed Improves potential economic opportunities for Town’s business/technology park through this leveraged private/Town/County collaborative effort. (Town Goals 2 and 4)</p>
<p>Wayfinding Signage Phase 1: Completed</p> <ul style="list-style-type: none"> Leveraged Town monies via the 50/50 Preserve America Grant. Project supports local economy by attracting more visitors and providing user friendly pedestrian access to dining, shopping, etc. (Town Goals 2 and 4)
<p>Wharf Street Redevelopment Project: Managed construction portion</p> <ul style="list-style-type: none"> Provides affordable housing with different sizes and prices of homes and leverages Town monies with the Neighborhood Stabilization Program and HOME Grant. (Town Goals 2 and 4)
<p>Buckwalter Place Trail: Completed</p> <ul style="list-style-type: none"> This new trail around Buckwalter Place utilizes the open space for recreational activity and improved connectivity by connecting to existing Buckwalter Parkway pathways. Improvements leveraged a collaborative private/Town/County effort including developer grant and contributions. (Town Goals 2, 4, and 5)
<p>DuBois Park Phase 1: Completed Completed this phase of construction including demolition, site prep, new sidewalks, improved parking, hardscape/landscape, rain garden and pedestrian lighting. (Town Goals 2 and 5)</p>
<p>Revised and updated Purchasing and Contracting Manual to include the Local Vendor Preference Program and Grant related procedures. (Town Goal 4)</p>
<p>Transportation: Continue to establish and improve working relationships with SCDOT, Beaufort County, and LCOG, regarding current and future traffic and road related issues and initiatives. Represents Town interests at Regional & State Committee levels. Example: 278 Widening, Hampton Parkway, Roundabouts/signals, Bluffton Parkway 5A/5B, etc. (Town Goals 2 and 5)</p>
Stormwater Management
<ul style="list-style-type: none"> Created a Stormwater Management Division: Consolidated resources to improve execution efficiency and focus on water quality efforts for the May River & the regional environment. (Town Goals 2, 3, and 4) Prepared, adopted and initiated implementation of the May River Watershed Action Plan: Provides a framework & path forward for addressing the May River’s environmental health & restoring full shellfish harvesting in the headwaters. (Town Goals 2 and 3) Septic System Assistance Program: Improved water quality and liability through septic system repair, replacement & pump-out of 97 systems. (Town Goals 2 and 3) Implemented Neighbors for Clean Water Initiative: Public Outreach/Education regarding how their actions can impact May River and the environmental stewardship. (Town Goals 2 and 3) Executed Beaufort County Stormwater Intergovernmental Agreement: Provides for regional coordination on stormwater, improves opportunities for collaborative execution and regional environmental stewardship. (Town Goals 2, 3, and 4) Preliminary May River Watershed Sub-basin and Flowpath delineation: Completed: Helps to better identify potential BMPs, and is needed for water quantity/quality model to address sustainability and river quality. In-house execution provided savings versus third party consultants. (Town Goals 2, 3 and 4)

Operating and Performance Budgets

Engineering

Facilities/Asset Management
<ul style="list-style-type: none"> • Eliminated lease and rent payments, reduced overall utilities and shared support costs, and consolidated services for citizens into central locations. (Town Goal 4) • Renovated Town Hall to improve internal working environment and delivery of citizens’ services: new auditorium wireless mic system, new court entry, customer service center, improved security system, etc. (Town Goals 4 and 5) • Renovated 1264 May River Road to improve working environment and provide meeting space for Stormwater Division. (Town Goals 4 and 5) • Made improvements to the Rotary Community Center to improve security, longevity, and utility for internal and external customers. (Town Goals 2, 4, and 5) • Made landscape, drainage, and other cosmetic improvements to parks. (Town Goals 2, 4, and 5) • Began performing ditch, culvert, and outfall maintenance within the Town limits to improve stormwater runoff and reduce potential for future flooding. The internal program versus contracted services provides for quicker, less costly and more responsive action to emergency situations. (Town Goals 2, 3, and 5) • A more refined application and submittal process was developed and implemented. Special Events review team members (police, fire, facilities and other staff as needed) has reduced the amount of time for turn around and improved communications with applicants. (Town Goals 2 and 4) • Began internal maintenance and eliminated all contract landscape services, resulting in reduced maintenance costs and more effective service. (Town Goals 2 and 4).

Performance Indicators	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimate FY 2012	Estimate FY 2013
# of Capital Improvement Projects to manage (See CIP section)	18	16	21	24	7
# of parks to maintain (recently added New River Trail Parking and DuBois Park)	6	6	6	7	8
# of pathways to maintain (recently added BIS sidewalks)	6	6	6	7	8
Street miles to maintain (recently added section of BIS)	3.51	3.51	3.81	5.17	6.81

Operating and Performance Budgets

Engineering

General Fund and Stormwater Fund Operating Expenditures by Unit/Category

Engineering	FY 2011 Year-end Actual	FY 2012 Year-End Estimate	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary						
Project Management	\$ 745,531	\$ 615,560	\$ 623,590	\$ 622,640	\$ (950)	-0.15%
Stormwater Management	-	669,210	685,535	720,210	34,675	5.06%
Facilities/Asset Management	807,676	1,149,865	1,168,190	993,460	(174,730)	-14.96%
Total	\$ 1,553,207	\$ 2,434,635	\$ 2,477,315	\$ 2,336,310	\$ (141,005)	-5.69%
Category Summary						
Salaries	\$ 751,851	\$ 969,765	\$ 1,016,870	\$ 1,143,445	\$ 126,575	12.45%
Benefits	286,574	388,355	376,175	415,165	38,990	10.36%
Operating	461,261	898,615	906,370	777,700	(128,670)	-14.20%
Capital Outlay	33,622	177,900	177,900	-	(177,900)	-100.00%
Debt Service	19,899	-	-	-	-	N/A
Total	\$ 1,553,207	\$ 2,434,635	\$ 2,477,315	\$ 2,336,310	\$ (141,005)	-5.69%
Full-Time Positions	14	19	19	21	2	N/A
Part-Time Positions	3	2	2	0	-2	N/A

Key operational changes or issues:

One full-time inspector added to Stormwater Management Division to address the number of building permits and resulting construction sites. The previous inspection staff member has been reassigned and is working full time on the May River Watershed model (an eighteen-month assignment). Developing the model internally is a significant savings over a third party consultant. Based on the first half of FY 2012, building permits will exceed the peak 2008/2009 levels during FY 2013. During that time frame, there was three full time staff members assigned to site inspections.

Engineering transferred its part-time tech position to Facilities to support their expanding facilities, parks, hazardous trees, and drainage maintenance activities. During 2013, Building and Grounds will be adding DuBois Park, Oyster Factory Pavilion and parking, LEC landscape and grounds, and the streetscape additions to its maintenance portfolio. The current part-time Facilities Coordinator is added as a full-time regular employee for FY 2013.

The Stormwater Management Department is being removed from the General Fund and proposed for adoption in the Special Revenue Stormwater Fund. The operating budgets above include both funds.

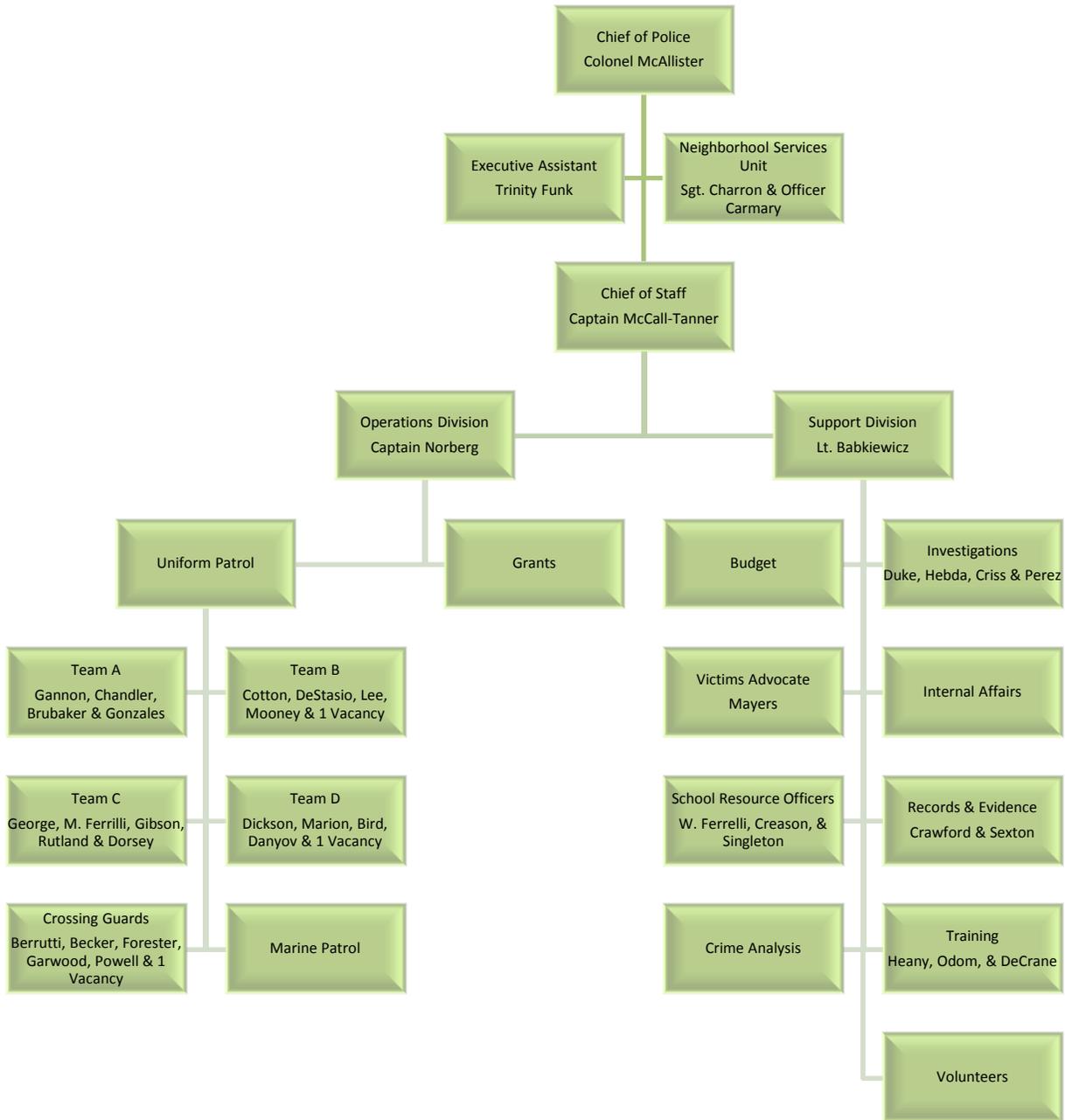
With the Buildings & Grounds personnel self-performing ditch maintenance and other maintenance and landscaping activities at a substantial savings per hour compared to utilizing contract services, much of the capital equipment such as a dump truck, mini excavator, and mowing tractor was purchased in Fiscal Year 2012. No additional equipment is proposed for Fiscal Year 2013.

Operating and Performance Budgets

Unit: Police

Departments: Police

Function: Public Safety



Core Services:

Administration – The Administrative Team is a combined effort from all divisions within the police department. The department's Administration includes the Executive Assistant; Records and Evidence; Training; Crime Analysis and our Volunteers. Their combined expertise directs the overall activities of the police department to accomplish the mission and goals of the Department to ensure the Departments resources are used in the most efficient and effective manner.

Operating and Performance Budgets

Police Department

This section is also responsible for coordinating Police Department efforts with other Town Departments, other criminal justice agencies, and with our community. Additionally, the Administrative Section is 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).

This section 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.

Operation Division - This division is comprised of Uniform Patrol, the Bluffton Police Department's Honor Guard, Traffic Enforcement and Marine Patrol. 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.

Support Division - This 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 are 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 this 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.

Neighborhood Services – This division operates under the philosophy of Community Oriented Policing (COP). This philosophy is derived from Sir Robert Peel's principles of policing. These principles founded the modern model of policing back in 1829.

Today the emphasis of COP is Police-Community Partnerships and Problem Solving. These partnerships go back to the principle of the police being members of the public that are paid to give full time attention to duties that are incumbent upon all citizens in the interest of community welfare and existence. This also means that the public becomes involved in helping the police resolve problems facing the community.

This brings us to problem solving. The Bluffton Police Department uses the SARA model of problem solving. SARA stands for Scanning, Analysis, Response and Assessment. Using this model the Department identifies the problem, not just the symptoms of the problem. The Police analyze the impact of the problem on everyone involved as well as the causes of the problem and formulate a response, and then assess how well it worked.

Operating and Performance Budgets

Police Department

The Department also uses the problem or crime triangle to see how best we should approach a problem to see which leg of the triangle we should try to eliminate to resolve the problem. The theory states that one leg of the triangle is the offender, another leg is the victim/target, and the third leg is the place or environment. Often the focus is on the offender leg; however the environment may be conducive to the development of offenders and another offender will replace the one removed very quickly. By using the triangle to help identify how to approach the problem and then assessing how well it worked, the Department can reduce criminal as well as quality of life issues in the community.



Current Performance Initiatives: (All in support of Town Goals 2 and 4.)

- Develop tactical training curriculum for the entire department to enhance officer safety.
- Assign patrol officers to specific communities within the Town of Bluffton to enhance Community Policing Initiatives.
- Increase targeted enforcement in high crime areas. Areas identified by data or customer complaints.
- Develop an active list of potential applicants to decrease lag time between hires to maintain full staff.
- Develop framework for a citizen’s Police Academy by December 2012.
- Enhance traffic enforcement activities to lower crash rate in Town.

Operating and Performance Budgets

Police Department

Recent Performance Accomplishments: (All in support of Town Goals 2 and 4.)

- Completed a successful reaccreditation inspection for CALEA certification. This award means that the Town maintained the highest standards of police services as recognized by the Commission on Accreditation for Law Enforcement Agencies.
- Occupied the new police facility and successfully trained all personnel in its operation. Move included categorizing and transporting almost 1000 pieces of evidence.
- Completed a 40-hour in house Field Training Officers (FTO) course for twelve officers. This certification will allow these officers to play a pivotal role in the training and development of new recruits.
- Trained investigators to participate in the Attorney General’s Task Force against Internet Child Predators.
- School Resources Officer Mike Creason won SRO of the Year for the State of South Carolina. He was recognized for his outstanding efforts to proactively keep children safe as well as his programs to mentor kids after school.
- Solved several high profile cases using the latest in DNA technology. This was due to cutting edge collection techniques employed by Bluffton Police Investigators and collaboration with the Beaufort County Sherriff’s Officer Evidence Analysis Laboratory.

Performance Indicators	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimate FY 2012	Estimate FY 2013
Police calls for service	26,186	32,242	35,569	37,419	39,000
Domestic calls	518	489	535	555	600
Traffic collisions	502	668	509	500	500
Citations	11,731	15,035	9,937	12,000	13,000
Arrests	1,510	1,885	1,136	1,200	1,300
Police reports	3,988	4,471	3,661	3,900	4,000
Increase in # of young adults attending “Alive at 25”	425	300	560	580	600
Increase in percentage of vehicle contacts wearing a seatbelt	80%	87%	95%	95%	97%
Lower average response time to Priority 1 calls by 2 minutes	14.25	11.19	8.7	6	4

Operating and Performance Budgets

Police Department

General Fund Expenditures by Unit/Category

	FY 2011 Year-end Actual	FY 2012 Year-End Estimate	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary						
Police Department	\$ 3,210,459	\$ 3,509,200	\$ 3,600,820	\$ 3,823,415	\$ 222,595	6.18%
Total	\$ 3,210,459	\$ 3,509,200	\$ 3,600,820	\$ 3,823,415	\$ 222,595	6.18%
Category Summary						
Salaries	\$ 1,927,173	\$ 2,115,100	\$ 2,138,820	\$ 2,171,515	\$ 32,695	1.53%
Benefits	704,936	731,995	772,845	788,135	15,290	1.98%
Operating	454,041	499,470	472,955	561,305	88,350	18.68%
Capital Outlay	-	162,635	216,200	258,510	42,310	19.57%
Debt Service	124,309	-	-	43,950	43,950	N/A
Total	\$ 3,210,459	\$ 3,509,200	\$ 3,600,820	\$ 3,823,415	\$ 222,595	6.18%
Full-Time Positions	39	39	39	39	0	N/A
Part-Time Positions	6	6	6	6	0	N/A

Key operational changes or issues:

Higher fuel costs, legal fees, and facilities maintenance are contributing to the increase in operating costs.

Capital Outlay includes a request for seven outfitted police vehicle replacements in accordance with the replacement schedule maintained per mileage estimates.

The principal and interest payments for financing the vehicles purchased in FY 2012 have been added to the Debt category.

Operating and Performance Budgets

Unit: Townwide

Departments: Non-Departmental

Function: General Government

General Fund Expenditures by Unit/Category

	FY 2011 Year-end Actual	FY 2012 Year-End Estimate	FY 2012 Revised Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary						
Non-Departmental	\$ 840,904	\$ 912,895	\$ 941,010	\$ 975,555	\$ 34,545	3.67%
Total	\$ 840,904	\$ 912,895	\$ 941,010	\$ 975,555	\$ 34,545	3.67%
Category Summary						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Benefits	-	-	-	-	-	N/A
Operating	774,026	898,500	926,615	961,160	34,545	3.73%
Capital Outlay	-	-	-	-	-	N/A
Debt Service	66,878	14,395	14,395	14,395	-	0.00%
Total	\$ 840,904	\$ 912,895	\$ 941,010	\$ 975,555	\$ 34,545	3.67%
Full-Time Positions	0	0	0	0	0	N/A
Part-Time Positions	0	0	0	0	0	N/A

Key operational changes or issues:

The following items are included in the Non-Departmental budget for FY 2013:

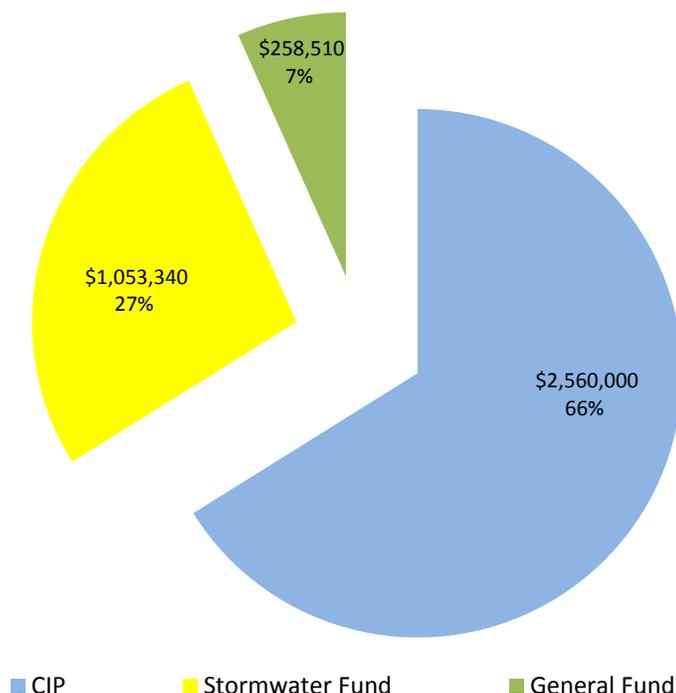
- Residential Garbage Collection Fees
- Grant Writer Consultant Fees
- Postage Meter Rental (including postage)
- Copier/Printer Workstation Leases (shared)
- General Advertising Fees (public notices)
- General Liability Insurance including Tort
- General Contingency
- General Fund Debt Service for Retirement Notes Payable

The FY 2012 budget was lowered to move General Contingency funding to the newly created Don Ryan Center for Innovation. The FY 2013 proposed budget increases the general contingency back to the originally budgeted \$150,000 resulting in an increase when comparing to the revised budget for FY 2012.

The retirement notes payable for four (4) former employees is the only General Fund debt service item for FY 2013. The last scheduled payment to fulfill the retirement notes payable will be made in June of 2014.

CAPITAL

Fiscal Year 2013 Capital Budget - \$3,871,850



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 Department, at which time they are included in the operating section of the Stormwater Fund. 2) Capital projects accounted for in both the Stormwater Fund and Capital Improvements Program (CIP) Fund accounts for land acquisition and constructions projects for infrastructure, facilities, etc. The construction projects are normally phased as follows: Plan/Conceptual, Design, Construction, and Other. 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 Drainage 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 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 being the General Obligations Bonds issued in 2011 for the construction of the new 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.

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 maintenance for the parks, sidewalks, stormwater retrofits, etc. The sewer and water projects will be turned over to Beaufort-Jasper Water & Sewer Authority (BJWSA) for operations and maintenance once completed.

Capital Impact	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Operations	\$ -	\$ 5,650	\$ 14,830	\$ 14,830	\$ 14,830
Maintenance	-	73,000	71,500	73,000	71,500
Additional FTEs	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ 78,650	\$ 86,330	\$ 87,830	\$ 86,330

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 2013 Capital Budget continues to focus on water quality, neighborhood improvements, stormwater improvements, recreational improvements, and Old Town improvements.

Water quality projects include projects directly related to implementing the May River Watershed Action Plan including: 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.

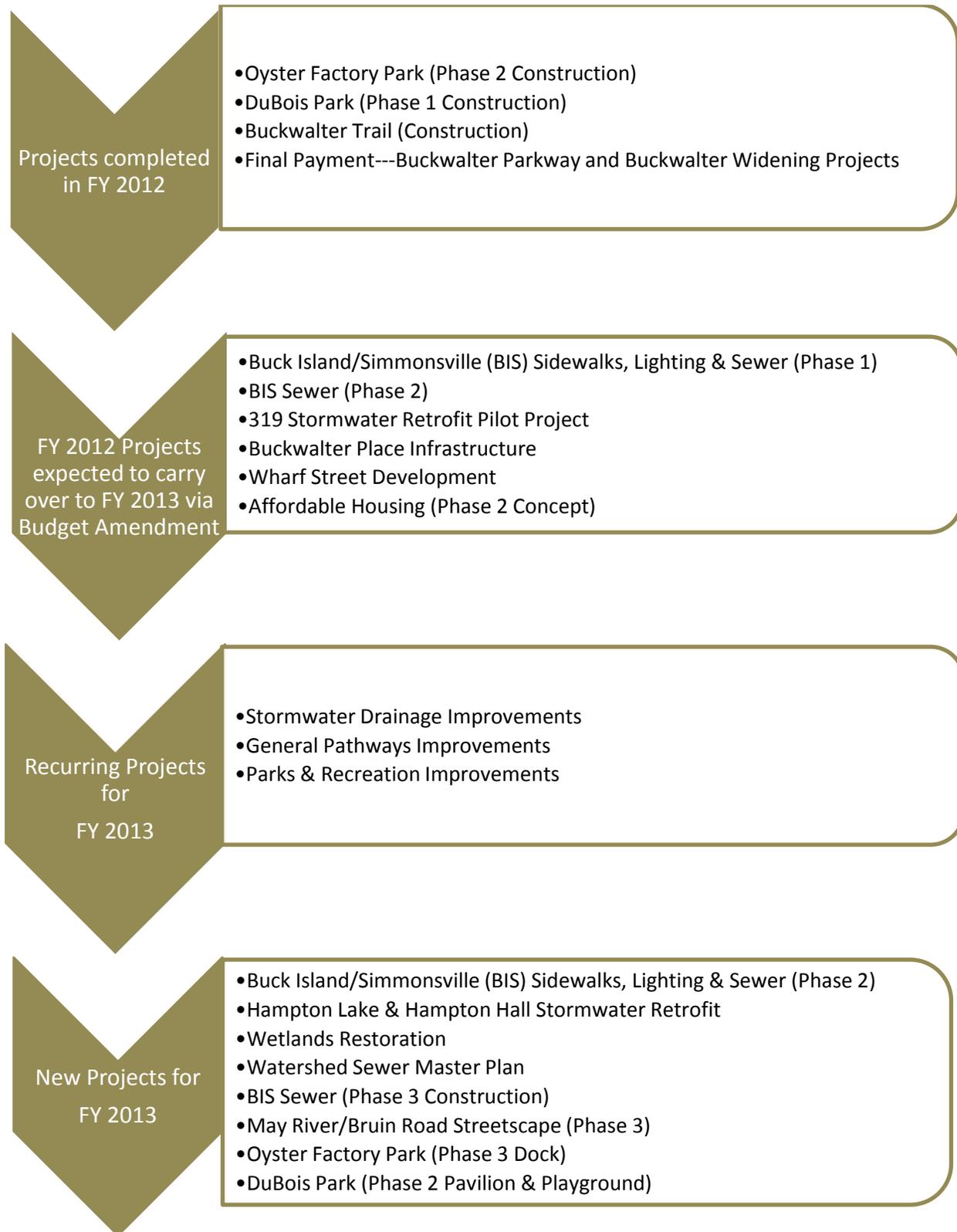
Neighborhood improvements include ongoing sewer, water, sidewalk and lighting improvements to through the Buck Island-Simmons ville community. The sewer improvements also support the improved water quality initiatives.

One significant recommended addition includes the final phase of the May River Road Streetscape stretching west from Pin Oak to Whispering Pines with sidewalk connectivity to Buck Island Road. Staff is preparing a grant application which will be critical to the project funding.

Other proposed recreational improvements include an Oyster Factory Park dock and continued phasing of the DuBois Park Master Plan which includes a pavilion and playground for FY 2013.

Capital

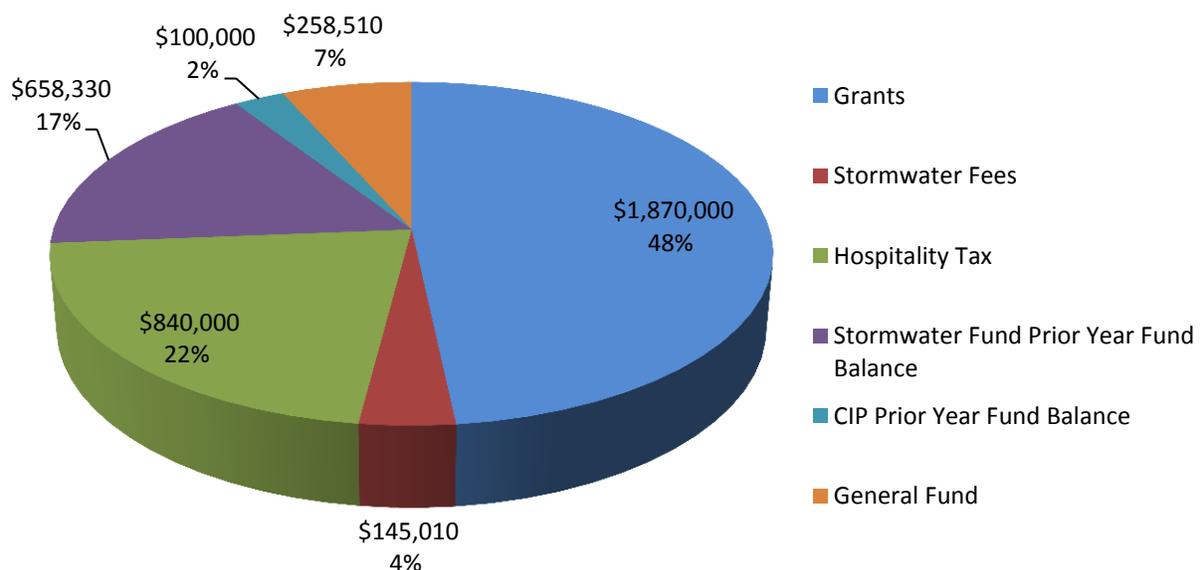
Key Project Changes between FY 2012 and FY 2013



CAPITAL

Expenditures		FY 2013 Budget
Recurring		
General Fund		
Seven Outfitted Police Vehicles		\$ 258,510
Stormwater Fund		
Stormwater Drainage Improvements		100,000
CIP Fund		
General Pathways		25,000
Parks & Recreation Improvements		50,000
Total Recurring		<u>\$ 433,510</u>
Non-Recurring		
Stormwater Fund		
Watershed Sewer Master Plan		\$ 100,000
Hampton Hall Stormwater Retrofit		35,000
Hampton Lake Stormwater Retrofit		75,000
Wetlands Restoration		500,000
Buck Island Sewer (Phase 3)		100,000
319 Stormwater Retrofit Pilot Project		143,340
CIP Fund		
BIS Sidewalks, Lighting & Sewer (Phase 2)		600,000
Buck Island Sewer (Phase 3)		400,000
May River/Bruin Road Streetscape (Phase 3)		1,000,000
Oyster Factory Park (Phase 3 Dock)		200,000
DuBois Park (Phase 2 Pavilion & Playground)		285,000
Total Non-Recurring		<u>\$ 3,438,340</u>
TOTAL		<u>\$ 3,871,850</u>

Funding Sources



Stormwater Fund
Project: Stormwater Drainage Improvements

Department		Contact Person		Status of Project		
Facilities & Stormwater Management		Tammy Malone - FAC Ron Bullman - SWD		On Going		
Project Type		Start/Finish Date		Account number		
Stormwater		Ongoing		30070618-XXXX-00004		
Project Description						
This project funds the ongoing identification and resolution of Town drainage problems and related issues. Annual projects include planned studies, schedule dand unscheduled work activities.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
According to the Comprehensive Plan, as sites are cleared for new development and new structures are built, increasing stress is placed on Bluffton's Stormwater Management System. Stormwater management practices and procedures need to incorporate stormwater ditch upgrades and widening. There is a need to upgrade and repair Bluffton's drainage system which will require a survey of the exiting system, an analysis of its effectiveness, a listing of needed improvements, and identification of potential funding sources. Preserving the quality of Bluffton's rivers while managing development is one of the Town's top priorities. Therefore, this project helps to achieve an important goal of the Comprehensive Plan: adopt the most efficient and effective stormwater best management practices.						
Method for Estimating Costs						
Provides an allowance as opportunities are identified.						
Project Status						
In-house ditch maintenance pilot project implemented in May of 2011.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
0004	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ 526,433	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,026,433
*Includes FY 2012 estimate and prior year actuals.						
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Stormwater Fund
Project: Watershed Sewer Master Plan**

Department		Contact Person		Status of Project		
Project Management		James Ayers - PM		Planning		
Project Type		Start/Finish Date		Account number		
Sewer & Water		FY 2013 - FY 2014		TBD		
Project Description						
Development of a Watershed Sewer Master Plan as needed to guide design and construction of future public sewer infrastructure including areas within the May River watershed, Okatie River watershed, etc.						
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. The provision of sewer and water infrastructure has been identified as a priority by Town Council during the Community Needs Assessment process. The May River Watershed Action Plan was approved by Town Council, and the Watershed Sewer Master Plan will satisfy a key component of the Action Plan by examining the feasibility of sewer service within this important watershed and in others as appropriate.						
Method for Estimating Costs						
Cost estimate based on previous master planning and engineering work for the Buck Island-Simmons ville Sewer Master Plan and its first three implementation phases.						
Project Status						
Performed initial analysis of parcels with and without access to sewer service in key watershed---the May River. Met with Beaufort-Jasper Water & Sewer Authority (BJWSA) to access potential for master planning effort and areas of cooperation.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
TBD	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ -	\$ 100,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,300,000
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Stormwater Fund
Project: Hampton Lake Stormwater Retrofit

Department		Contact Person		Status of Project		
Stormwater Management		Ron Bullman - SWD		Planned		
Project Type		Start/Finish Date		Account number		
Stormwater		FY 2012 - FY 2013		30070618-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 plan identified approximately 14 potential retrofit opportunities and Pilot Project locations in the May River Watershed. Staff selected four of those projects and retrofits to focus on in the near term, and presented those projects to Town Council in January of 2012. These four projects were identified as having the most feasibility and potential for benefit. This particular project was selected for many reasons, not the least of which is geographic location. The main lagoon in Hampton Lake serves approximately 2,500 acres (roughly 25% of station watershed). As the project has not yet been designed, details of the project are not yet available. However, the project will most likely include utilization of new storage components, modifying conveyance structures, and potentially Stormwater re-use practices.</p>						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
<p>As documented in the Town's Strategic Plan Goal #1 "Celebrate the May River" and 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. Recently, this ecosystem has been degraded as evidenced by the downgrade in oyster harvesting classification by SC DHEC. This project will seek to directly reduce fecal coliform levels at Station 19-19 of the May River or directly reduce fecal coliform levels in waters flowing to Station 19-19 of the May River.</p>						
Method for Estimating Costs						
<p>The design and construction is estimated at \$125,000. Design is anticipated to be contracted in 3rd quarter FY 2012 and construction complete in 2nd quarter FY 2013.</p>						
Project Status						
<p>Property owners notified on Town's intent to utilize the property for a retrofit Pilot Project. Project presented to Town Council as a priority project for near term.</p>						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00034	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ 50,000	\$ 75,000					\$ 125,000
*Includes FY 2012 estimate in prior year costs.						
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 8,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 8,000

Stormwater Fund
Project: Hampton Hall Stormwater Retrofit

Department		Contact Person		Status of Project		
Stormwater Management		Ron Bullman - SWD		Planned		
Project Type		Start/Finish Date		Account number		
Stormwater		FY 2012 - FY 2013		30070618-XXXX-00035		
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 plan identified approximately 14 potential retrofit opportunities and Pilot Project locations in the May River Watershed. Staff selected four of those projects and retrofits to focus on in the near term, and presented those projects to Town Council in January of 2012. These four projects were identified as having the most feasibility and potential for benefit. This particular project was selected for many reasons, not the least of which is geographic location. The main lagoon in Hampton Hall serves approximately 2,700 acres (over 25% of station watershed). As the project has not yet been designed, details of the project are not yet available. However, the project will most likely include utilization of new storage components, modifying conveyance structures, and potentially Stormwater re-use practices.</p>						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
<p>As documented in the Town's Strategic Plan Goal #1 "Celebrate the May River" and 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. Recently, this ecosystem has been degraded as evidenced by the downgrade in oyster harvesting classification by SC DHEC. This project will seek to directly reduce fecal coliform levels at Station 19-19 of the May River or directly reduce fecal coliform levels in waters flowing to Station 19-19 of the May River.</p>						
Method for Estimating Costs						
<p>The design and construction is estimated at \$85,000. Design is anticipated to be contracted in 3rd quarter FY 2012 and construction complete in 2nd quarter FY 2013.</p>						
Project Status						
<p>Property owners notified on Town's intent to utilize the property for a retrofit Pilot Project. Project presented to Town Council as a priority project for near term.</p>						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00035	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ 50,000	\$ 35,000					\$ 85,000
*Includes FY 2012 estimate in prior year costs.						
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 8,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 8,000

**Stormwater Fund
Project: Wetlands Restoration**

Department		Contact Person		Status of Project		
Stormwater Management		Ron Bullman - SWD		Planned		
Project Type		Start/Finish Date		Account number		
Stormwater		FY 2012 - FY 2013		30070618-XXXX-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. This plan identified approximately 14 potential retrofit opportunities and Pilot Project locations in the May River Watershed. Staff selected four of those projects and retrofits to focus on in the near term, and presented those projects to Town Council in January of 2012. These four projects were identified as having the most feasibility and potential for benefit. This particular project was selected for many reasons, but mostly because of the potential benefit it possesses. The project location should treat approximately 4,900 acres of the Stoney Creek subwatershed, approximately half of the Station 19-19- watershed. As the project has not yet been designed, details of the project are not yet available. However, the project will most likely include restoration of existing wetland environment, utilization of that wetland environment for storage components, infiltration, and evapotranspiration.</p>						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
<p>As documented in the Town's Strategic Plan Goal #1 "Celebrate the May River" and 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. Recently, this ecosystem has been degraded as evidenced by the downgrade in oyster harvesting classification by SC DHEC. This project will seek to directly reduce fecal coliform levels at Station 19-19 of the May River or directly reduce fecal coliform levels in waters flowing to Station 19-19 of the May River.</p>						
Method for Estimating Costs						
<p>The design and construction has been roughly estimated at \$500,000.</p>						
Project Status						
<p>Property owners notified on Town's intent to utilize the property for a retrofit Pilot Project. Project presented to Town Council as a priority project for near term.</p>						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00036	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ -	\$ 500,000					\$ 500,000
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000

Stormwater Fund
Project: 319 Stormwater Pilot Project

Department		Contact Person		Status of Project		
Stormwater Management		Ron Bullman - SWD		High Priority Planned		
Project Type		Start/Finish Date		Account number		
Stormwater		FY 2010 - FY 2013		Projects 00318 & 00319		
Project Description						
Structural BMPs will be used to improve water quality (specifically lowering fecal coliform levels) of waters flowing to Station 19-19 of the May River. Although specific locations and BMPs are being studied during the study phase of the project, the project will most likely utilize new storage components, modifying conveyance structures, and perhaps installation of filtering mechanisms. Locations will all be in Rose Dhu or Stoney Creek sub-basins. This project will be performed in accordance with SC DHEC Section 319 Grant obligations. The Section 319 Grant end in July of 2013.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
As documented in the Town's Strategic Plan Goal #1 "Celebrate the May River" and 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. Recently, this ecosystem has been degraded as evidences by the downgrade in oyster harvesting classification by SC DHEC. This project will seek to directly reduce fecal coliform levels at Station 19-19 of the May River or directly reduce fecal coliform levels in waters flowing to Station 19-19 of the May River. The reduction of fecal coliform levels at Station 19-19 is one of the measures of success for the SC DHEC Section 319 Grant.						
Method for Estimating Costs						
Design Competitive RFPs from five engineering firms (\$50k to \$120k) RFP for design specifies \$425k in construction costs						
Project Status						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00318 & 00319	\$ 143,340	\$ -	\$ 143,340	\$ -	\$ -	\$ 143,340
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ 466,685	\$ 143,340					\$ 610,025
*Includes estimate for FY 2012.						
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000

CIP Fund
Project: BIS Sidewalks, Lighting & Sewer (Phase 2)

Department		Contact Person		Status of Project		
Project Management		James Ayers		Design Phase		
Project Type		Start/Finish Date		Account number		
Pathways		FY 2013 - FY 2015		TBD		
Project Description						
Installation of pedestrian pathways in Phase 2 of a multi-phase project along Buck Island Road and Simmonsville Road from Bluffton Parkway to May River Road.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
Per Chapter 10 of the Comprehensive Plan dealing with Priority Investment topics, this project would fall into the "Pathways" category. In addition, Town Council identified the issue of "Pedestrian Safety" as one of its top community needs at its 2009, 2010, and 2011 meetings. The provision of pedestrian pathways separated from vehicular roadways helps to achieve this goal. Additionally, pathway construction was consistently noted in the list of top priorities in the Buck Island-Simmonsville neighborhood planning process.						
Method for Estimating Costs						
Costs estimates based on McCracken Circle pathway plus supplementary data from more recent bids.						
Project Status						
Met with South Carolina Department of Commerce Grants Administration in Columbia regarding Town's eligibility to receive \$500,000 in CDBG Village Renaissance funding---without competition---following successful completion of Phase I of BIS Sidewalks, Lighting & Sewer.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
TBD	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ -	\$ 600,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 750,000
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS			\$ 9,180	\$ 9,180	\$ 9,180	\$ 27,540
MAINTENANCE			\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ -	\$ -	\$ 19,180	\$ 19,180	\$ 57,540

CIP Fund
Project: General Pathways

Department		Contact Person		Status of Project		
Project Management		Karen Jarrett				
Project Type		Start/Finish Date		Account number		
Pathways		FY 2012 - FY 2017		30070618-XXXXX-00029		
Project Description						
This project provides preliminary funding for pursuit of grants and other collaborative efforts in order to better leverage the Town's investment. This project supports the continuation of pathways throughout greater Bluffton and augments other projects which include pedestrian sidewalks, BIS sidewalks, SC Hwy 170 widening, etc.						
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 for 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						
Method for Estimating Costs						
The Town's Pathway Master Plan has over eleven miles of pathways.						
Project Status						
Identifying collaborative/cost sharing opportunities.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00029	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CIP and Stormwater Funds
Project: BIS Sewer (Phase 3)**

Department		Contact Person		Status of Project		
Project Management		James Ayers		Conceptual Phase		
Project Type		Start/Finish Date		Account number		
Sewer & Water		FY 2011 - FY 2013		30070618-XXXXX-00031		
Project Description						
Installation of sewer lines and extension of water lines 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						
Performed feasibility tasks including master plan, route alternatives, field reconnaissance, wetland & environmental assessment, research on capacity & cost estimation, and related activities.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00031	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ 150,000	\$ 500,000	\$ 745,000	\$ 400,000		\$ -	\$ 1,795,000
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CIP Fund
Project: May River/Bruin Road Streetscape (Phase 3)

Department		Contact Person		Status of Project		
Project Management		Karen Jarrett		Construction		
Project Type		Start/Finish Date		Account number		
Roadway Improvements		FY 2013		TBD		
Project Description						
<p>The May River Road corridor is an approximately 1.5 mile stretch of SC Highway 46 running through Old Town Bluffton from Whispering Pines to Burnt Church Road. The roadway was historically used as a thru-route for traffic traveling through Bluffton to Hilton Head Island. The community envisions transforming the roadway from a thoroughfare to a destination of the Bluffton Community. The improvements should provide a balance of vehicular and pedestrian traffic. Conceptual plans include implementing traffic calming measures such as reduction of travel lane width and providing on street parking along with landscaped median or boulevard design. Phase 1 and 2 included Burnt Church west to Pin Oak. Phase 3 will address Pin Oak to Whispering Pines. Phase 3 includes the May River Road section from Pin Oak to Whispering Pines. Phase 3 has been expanded to include sidewalk from Whispering Pines to Buck Island.</p>						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
<p>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 3 will provide additional sidewalk from the terminus of the roadway construction at Whispering Pines to Buck Island Road.</p>						
Method for Estimating Costs						
Consultant unit price estimate of construction.						
Project Status						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
TBD	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ -	\$ 1,000,000	\$ 200,000			\$ -	\$ 1,200,000
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE		\$ 6,250	\$ 6,250	\$ 6,250	\$ 6,250	\$ 25,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 6,250	\$ 6,250	\$ 6,250	\$ 6,250	\$ 25,000

CIP Fund
Project: Parks & Recreation Improvements

Department		Contact Person		Status of Project		
Project Management		Laura Budak		Active		
Project Type		Start/Finish Date		Account number		
Park Development		Ongoing		30070618-XXXXX-00016		
Project Description						
Coordinate with County representatives to ensure adequate recreational services and facilities for the increasing population.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
According to the Town's Comprehensive Plan, statistics indicate a migration of families to the area and illustrate the area has become attractive to families. For this reason, coordination is essential with County representatives to ensure adequate recreational services and facilities for the increasing population. Funds earmarked for matching grants, collaboration with Beaufort County Parks and Leisure Services (PALS) and small local parks.						
Method for Estimating Costs						
Ongoing						
Project Status						
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 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ 144,330	\$ 50,000					\$ 194,330
*Includes FY 2012 estimate and prior year actuals.						
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CIP Fund
Project: Oyster Factory Park (Phase 3)

Department	Contact Person	Status of Project				
Project Management	Laura Budak	Phase I Completed Phase II completed				
Project Type	Start/Finish Date	Account number				
Park Development	FY 2008 - FY 2013	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 charette meetings. A multi-year plan was adopted. Phase 3 targets expanding vehicular parking and access on the "Minor Property", funding a site sensitive and convenient dock parallel to the ramp and miscellaneous minor enhancements.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
Enhancement of connections to the May River is a goal of the Old Town Master Plan. The plan states, "The Oyster Factory at the end of Wharf Street is a constant reminder of the Town's history and economic dependence on the river." In addition, the further improvement of this publicly owned land has significant community support. The concept plan was created in 2002 with public input and many residents as well as Planning Commission and Town Council members are anxious to see the improvements underway to improve the usability of this park. Development is consistent with the Town's Comprehensive Plan and Old Town Master Plan. It improves citizens services and increases Old Town tourist utilization. Bluffton and Southern Beaufort County's active and passive parks and recreation facilities are an important component of the region's quality of life. They are also an important component of the region's economy. As Southern Beaufort County became more developed, these informal water access areas have disappeared, placing a greater importance on the public sector to provide boat landings, beach access, and other public facilities.						
Method for Estimating Costs						
Estimates are broken out in phases that are prioritized with the availability of funding.						
Project Status						
By the close of FY 2012, the following improvements will be completed. Bluff stabilized and landscaped, Garvin House Structure stabilized, and additions of pathways, fencing, and parking. Also, a lit pavilion with picnic tables, a stabilized bulkhead, drainage collector and filtration improvements, and a new boat ramp.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00017	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ 852,800	\$ 200,000		\$ -	\$ -	\$ -	\$ 1,052,800
*Includes FY 2012 estimate and prior year actuals.						
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS						\$ -
MAINTENANCE		\$ 22,500	\$ 21,000	\$ 22,500	\$ 21,000	\$ 87,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 22,500	\$ 22,500	\$ 22,500	\$ 21,000	\$ 87,000

CIP
Project: DuBois Park (Phase 2)

Department		Contact Person		Status of Project		
Project Management		Karen Jarrett - PM Katie Woodruff - GM		Phase 1 Completed		
Project Type		Start/Finish Date		Account number		
Park Development		FY 2011 - FY 2013		30070618-XXXX-00025		
Project Description						
Town Council and the HPC have approved the Master Plan. The plan targets the DuBois Park Improvements over multiple years. Phase 1 is completed. Phase 2 activities are contingent on grant funding and will provide a pavilion and restrooms and playground equipment. Phase 3 will include miscellaneous enhancements such as picnic tables and a stage for events.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
DuBois Park was donated to the Town in 1940 with a deed restriction that it would be set aside for civic use only. Re-establishing a usable park on the corner of Lawrence Street and Boundary Street is a component of the proposed open space and green network established in the Old Town Master Plan and Comprehensive Plan. It provides improved services and access to citizens and also supports increased tourism in the Old Town. Bluffton and Southern Beaufort County's active and passive parks and recreation facilities are an important component of the region's quality of life. They are also an important component of the region's economy.						
Method for Estimating Costs						
Pavilion and Restrooms estimated at \$235,000 with playground equipment and area preparation estimated at \$40,000.						
Project Status						
By close of FY 2012, the following improvements will be completed. Demolition of existing trailer, park pathways, lighting, hardscape, sitting areas and reconfigured parking.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00025	\$ 285,000	\$ -	\$ 285,000	\$ -	\$ -	\$ 285,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2013 BUDGET	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL PROJECT FORECAST
\$ 180,005	\$ 285,000				\$ -	\$ 465,005
<i>*Includes FY 2012 estimate and prior year actuals.</i>						
Operations & Maintenance (O&M)						
	FY 2013 FORECAST	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	TOTAL FORECAST
OPERATIONS		\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 22,600
MAINTENANCE		\$ 15,250	\$ 15,250	\$ 15,250	\$ 15,250	\$ 61,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 20,900	\$ 20,900	\$ 20,900	\$ 20,900	\$ 83,600

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 2013 is \$2,560,000. The following is a listing of the FY 2013 CIP projects and associated funding:

CIP Project	Town Goal	FY 2013 Budget	FUNDING SOURCES			
			Hospitality Tax	Grants	Other	Description of Other Funding
Pathways						
BIS Sidewalks, Lighting & Sewer (Phase 2)	5	\$ 600,000		\$ 500,000	\$ 100,000	Fund Balance
General Pathways	5	25,000	25,000			
Total Pathways		\$ 625,000	\$ 25,000	\$ 500,000	\$ 100,000	
Sewer & Water						
BIS Sewer (Phase III)	5	\$ 400,000		\$ 400,000		
Total Sewer & Water		\$ 400,000	\$ -	\$ 400,000	\$ -	
Roadway Improvements						
May River/Bruin Road Streetscape (Phase 3)	5	1,000,000	600,000	400,000		
Total Roadway Improvements		\$ 1,000,000	\$ 600,000	\$ 400,000	\$ -	
Park Development						
Parks & Recreation Improvements	5	\$ 50,000	\$ 50,000			
Oyster Factory Park (Phase 3)	5	200,000	75,000	125,000		
Dubois Park (Phase 2)	5	285,000	90,000	195,000		
Total Park Development		\$ 535,000	\$ 215,000	\$ 320,000	\$ -	
GRAND TOTAL		\$ 2,560,000	\$ 840,000	\$ 1,620,000	\$ 100,000	

Capital

Capital Improvements Program (CIP) 5-Year Plan

The Engineering staff prepares a CIP package for the Town's Planning Commission utilizing a 5-Year 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 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 2013 Budget	FY 2014 Forecast	FY 2015 Forecast	FY 2016 Forecast	FY 2017 Forecast	5-Year Forecast	Funding Remarks
Pathways							
BIS Sidewalks, Lighting & Sewer (Phase 2)	\$ 600,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 750,000	CDBG Village Renaissance Grant Contingent
General Pathways	25,000	25,000	25,000	25,000	25,000	125,000	Pursue Grants & Collaborative Opportunities
Total Pathways	\$ 625,000	\$ 175,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 875,000	
Sewer & Water							
Buck Island/Simmons ville Sewer (Phase 3)	\$ 400,000	\$ 615,000	\$ 300,000	\$ -	\$ -	\$ 1,315,000	Pursue grants and matching funds.
Buck Island/Simmons ville Sewer (Phase 4)	-	150,000	875,000	-	-	1,025,000	Minimum grant opportunities; Town funding required.
Buck Island/Simmons ville Sewer (Phases 5-7)	-	-	150,000	1,350,000	2,730,000	4,230,000	Minimum grant opportunities; Town funding required.
Total Sewer & Water	\$ 400,000	\$ 765,000	\$ 1,325,000	\$ 1,350,000	\$ 2,730,000	\$ 6,570,000	
Roadway Improvements							
May River/Bruin Road Streetscape (Phase 3)	\$ 1,000,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 1,200,000	Grant Contingent
Total Roadway Improvements	\$ 1,000,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 1,200,000	
Park Development							
Parks & Recreation Improvements	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	Hospitality Tax
Oyster Factory Park (Phase 3 Dock)	200,000	-	-	-	-	200,000	Grant Contingent
DuBois Park (Phase 2 Pavilion & Playground)	285,000	-	-	-	-	285,000	Grant Contingent
Total Park Development	\$ 535,000	\$ -	\$ -	\$ -	\$ -	\$ 535,000	
Town Facilities							
Buckwalter Place Infrastructure	\$ -	\$ 1,500,000	\$ 2,050,000	\$ 715,000	\$ 845,000	\$ 5,110,000	Pursuing Economic Development Grants
Total Town Facilities	\$ -	\$ 1,500,000	\$ 2,050,000	\$ 715,000	\$ 845,000	\$ 5,110,000	
Land Acquisition							
Land Acquisition	\$ -	\$ 2,500,000	\$ 1,500,000	\$ -	\$ -	\$ 4,000,000	Old Town Municipal Site/May River Access Park
Total Land Acquisition	\$ -	\$ 2,500,000	\$ 1,500,000	\$ -	\$ -	\$ 4,000,000	
GRAND TOTAL	\$ 2,560,000	\$ 5,140,000	\$ 4,900,000	\$ 2,090,000	\$ 3,600,000	\$ 18,290,000	

CAPITAL

Five Year Capital Plan – All Funds

	FY 2013 Budget	FY 2014 Forecast	FY 2015 Forecast	FY 2016 Forecast	FY 2017 Forecast	Total
General Fund						
Police Department						
Capital Outlay - Vehicles	\$ 258,510	\$ 267,935	\$ 277,730	\$ 369,855	\$ 382,884	\$ 1,556,914
Facilities/Asset Management						
Capital Outlay - Equipment	-	36,415	37,140	37,885	38,645	150,085
Total General Fund	\$ 258,510	\$ 304,350	\$ 314,870	\$ 407,740	\$ 421,529	\$ 1,706,999
Stormwater Fund						
Stormwater Management Department						
Capital Outlay - Equipment	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Stormwater Capital Projects						
Stormwater Drainage Improvements	100,000	100,000	100,000	100,000	100,000	500,000
Watershed Sewer Master Plan	100,000	300,000	300,000	300,000	300,000	1,300,000
Hampton Hall Stormwater Retrofit	35,000	-	-	-	-	35,000
Hampton Lakes Stormwater Retrofit	75,000	-	-	-	-	75,000
Wetlands Restoration	500,000	-	-	-	-	500,000
Buck Island Sewer (Phase 3)	100,000	130,000	100,000	-	-	330,000
Buck Island Sewer (Phase 4)	-	50,000	220,000	-	-	270,000
Buck Island Sewer (Phases 5-7)	-	-	100,000	450,000	450,000	1,000,000
319 Stormwater Retrofit Pilot Project	143,340	-	-	-	-	143,340
Total Stormwater Fund	\$ 1,053,340	\$ 580,000	\$ 820,000	\$ 870,000	\$ 850,000	\$ 4,173,340
Capital Improvements Program (CIP) Fund						
Pathways						
BIS Sidewalks, Lighting & Sewer (Phase 2)	\$ 600,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 750,000
General Pathways	25,000	25,000	25,000	25,000	25,000	125,000
Sewer & Water						
Buck Island Sewer (Phase 3)	400,000	615,000	300,000	-	-	1,315,000
Buck Island Sewer (Phase 4)	-	150,000	875,000	-	-	1,025,000
Buck Island Sewer (Phases 5-7)	-	-	150,000	1,350,000	2,730,000	4,230,000
Roadway Improvements						
May River/Bruin Road Streetscape (Phase 3)	1,000,000	200,000	-	-	-	1,200,000
Park Development						
Parks & Recreation Improvements	50,000	-	-	-	-	50,000
Oyster Factory Park (Phase 3 Dock)	200,000	-	-	-	-	200,000
DuBois Park (Phase 2 Pavilion & Playground)	285,000	-	-	-	-	285,000
Town Facilities						
Buckwalter Place Infrastructure	-	1,500,000	2,050,000	715,000	845,000	5,110,000
Land Acquisition						
Land Acquisition	-	2,500,000	1,500,000	-	-	4,000,000
Total CIP Fund	\$ 2,560,000	\$ 5,140,000	\$ 4,900,000	\$ 2,090,000	\$ 3,600,000	\$ 18,290,000
GRAND TOTAL	\$ 3,871,850	\$ 6,024,350	\$ 6,034,870	\$ 3,367,740	\$ 4,871,529	\$ 24,170,339

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, 2012, the Town’s total principal bond debt service outstanding was \$17,740,000 which consisted of \$6,500,000 in General Obligation Bonds and \$11,240,000 in Revenue Bonds.

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

Bond Ratings

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

Revenue Bonds

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

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

Debt Service

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 2013 follow:

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2013		
			Principal	Interest	Total P&I
Series 2010 TIF	TIF District Property Taxes	\$11,240,000	\$650,000	\$350,372	\$1,000,372

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. The FY 2013 budget provides adequate funding for the annual debt service payments associated with this issue again with no increase in property tax millage.

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 2013 follow:

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2013		
			Principal	Interest	Total P&I
Series 2010 BABs	Property Tax	\$6,500,000	-	\$333,388	\$6,833,388

The Town receives a 35% Federal Interest Rebate from the IRS on the interest payments which totals \$116,686 for FY 2013.

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 2013	\$137,150,440
8% Debt Limit	10,972,035
Total Amount of Debt Applicable to Debt Limit	<u>6,500,000</u>
Legal Debt Margin (without a referendum)	<u>\$ 4,472,035</u>

Debt Service

Debt Service Fund

Description	FY 2012 Current Budget	FY 2013 Adopted Budget	Budget \$ Change	Budget % Change
Revenues				
TIF District Property Tax	\$ 950,000	\$ 1,000,375	\$ 50,375	5.30%
Real and Personal Property Taxes (LEC BABs)	217,000	236,000	19,000	8.76%
Municipal Improvement District (MID) Fees	52,415	-	(52,415)	-100.00%
Federal Interest Rebate (LEC BABs)	116,685	116,685	-	0.00%
Interest Income	1,500	2,800	1,300	86.67%
Total Revenues	\$ 1,337,600	\$ 1,355,860	\$ 18,260	1%
Expenditures				
Series 2010 TIF Bonds Debt Service				
Principal	\$ 630,000	\$ 650,000	\$ 20,000	3.17%
Interest	370,920	350,375	(20,545)	-5.54%
Series 2010 GO Build America Bonds Debt Service				
Principal	-	-	-	N/A
Interest	333,390	333,390	-	0.00%
Other	3,290	3,000	(290)	-8.81%
Series 2010 GO BABs Fund Balance Reserve	-	19,095	19,095	N/A
Total Expenditures	\$ 1,337,600	\$ 1,355,860	\$ 18,260	1%

The Debt Service Fund budget is \$1,355,860 and is increasing \$18,260 or 1% compared to prior year.

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. These revenues are projected to be approximately 5% higher than the FY 2012 budget.

As previously stated, 2.3 mills have been levied for the Series 2010 General Obligation Build America Bonds. These revenues are projected to be approximately 9% higher than the FY 2012 budget.

A total of \$19,095 is budgeted in expenditures as an increase the Fund Balance Reserve for the Series 2010 GO Build America Bonds.

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 specialized equipment as well as retirement notes payable.

In August of 2004, the Town agreed to pay employer contributions to the South Carolina Retirement System and the Police Officers' Retirement System totaling \$122,553 over a ten-year period for prior services purchased for four employees of the Town. The Town is being charged interest at the rate of 6% on the loan. Annual payments are due June 1st.

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2013		
			Principal	Interest	Total P&I
Retirement Note	General Fund	\$26,380	\$12,806	\$1,583	\$14,389

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 vehicles. 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 \$43,949.61. Annual payments are due March 1st.

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2013		
			Principal	Interest	Total P&I
Capital Lease	General Fund	\$168,000	\$40,859	\$3,091	\$43,950

Schedules

Fiscal Year	General Fund						TOTAL
	Retirement Notes Payable			Capital Lease Purchase			
	Principal	Interest	Total	Principal	Interest	Total	
2013	\$12,806	\$1,583	\$14,389	\$40,858	\$3,091	\$43,950	\$58,338
2014	\$13,574	\$815	\$14,389	\$41,610	\$2,339	\$43,950	\$58,339
2015				\$42,376	\$1,574	\$43,950	\$43,950
2016				\$43,156	\$794	\$43,950	\$43,950
Total	\$26,380	\$2,398	\$28,778	\$168,000	\$7,798	\$175,798	\$204,577

Debt Service

Consolidated Schedule of Outstanding Debt Service Payments by Fund

Fiscal Year	Debt Service Fund						General Fund			Total All
	GO Bonds, Series 2010 BABs			TIF Revenue Bonds, Series 2010			Notes & Capital Leases			
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2013	-	\$333,388	\$333,388	\$650,000	\$350,372	\$1,000,372	\$53,664	\$4,674	\$58,338	\$1,392,097
2014	\$200,000	\$333,388	\$533,388	\$670,000	\$329,186	\$999,186	\$55,185	\$3,154	\$58,339	\$1,590,912
2015	\$210,000	\$328,688	\$538,688	\$690,000	\$307,358	\$997,358	42,376	1,574	43,950	\$1,579,995
2016	\$215,000	\$322,493	\$537,493	\$715,000	\$284,807	\$999,807	43,156	794	43,950	\$1,581,249
2017	\$225,000	\$315,613	\$540,613	\$735,000	\$261,535	\$996,535	-	-	-	\$1,537,147
2018	\$235,000	\$307,625	\$542,625	\$760,000	\$237,540	\$997,540	-	-	-	\$1,540,165
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	\$6,500,000	\$5,031,523	\$11,531,523	\$11,240,000	\$2,708,919	\$13,948,919	\$194,380	\$10,196	\$204,577	\$25,685,018

Personnel Summary

For FY 2013, the full-time position count is increasing by four for a total of 99, and the part-time position count is decreasing by one for a total of 7 (3.5 FTEs). Two of the four additional positions are not included in the budget until the last quarter of the year. A Senior Planner and a Combination Codes Inspector/Codes Enforcement Officer will be added only if the projected workload for Building Safety increases as estimated.

The part-time Facilities Coordinator and Stormwater Inspector positions are proposed as full-time positions in Engineering with the two part-time positions being eliminated. The Facilities Coordinator position is responsible for managing the Town’s Ditch Maintenance Program. This Coordinator will also manage residential trash and recycling as well as manage small construction projects. The Stormwater Inspector position is responsible for inspecting sites under construction for compliance with local, state, and federal sediment and erosion control as well as applicable permits. This Coordinator will also inspect field work associated with the Septic Assistance Program.

A part-time Public Information Officer has been added to the Executive Department as directed in the Strategic Planning Session in the spring of 2012 to improve public relations.

Unit	Department	FY 2011 Budget		FY 2012 Budget		FY 2013 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Executive	Executive	3	0	3	0	3	1
	Don Ryan Center for Innovation	0	0	1	0	1	0
	Human Resources	2	0	2	0	2	0
	TOTAL	5	0	6	0	6	1
Finance/ Administration	Finance/Business License	7	0	7	0	7	0
	Municipal Court	4	0	4	0	4	0
	Information Technology	4	0	4	0	4	0
	TOTAL	15	0	15	0	15	0
Growth Management	Growth Management Administration	5	0	3	0	3	0
	Planning & Environmental Sustainability	7	0	5	0	6	0
	Building Safety	6	0	8	0	9	0
	TOTAL	18	0	16	0	18	0
Engineering	Project Management	8	1	6	1	6	0
	Stormwater Management	0	0	5	1	6	0
	Facilities/Asset Management	6	2	8	0	9	0
	TOTAL	14	3	19	2	21	0
Police	Police	39	6	39	6	39	6
	TOTAL	39	6	39	6	39	6
GRAND TOTAL		91	9	95	8	99	7

Personnel Summary

By Department and Positions

Department	Position Title	FY 2011 Budget		FY 2012 Budget		FY 2013 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	0	0	0	0	0	1
	TOTAL	3	0	3	0	3	1
Don Ryan Center for Innovation	Director of Don Ryan Center for Innovation	0	0	1	0	1	0
	TOTAL	0	0	1	0	1	0
Human Resources	Human Resources Director	1	0	1	0	1	0
	Administrative Assistant	1	0	1	0	1	0
	TOTAL	2	0	2	0	2	0
Finance	Director of Finance/Administration	1	0	1	0	1	0
	Finance Manager	1	0	1	0	1	0
	Accountant	1	0	1	0	1	0
	Financial 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	1	0	1	0
	TOTAL	4	0	4	0	4	0
Information Technology	IT Director	1	0	1	0	1	0
	GIS Manager	1	0	0	0	0	0
	GIS Project/Database Administrator	1	0	1	0	1	0
	Systems Administrator	0	0	1	0	1	0
	IT Specialist	1	0	1	0	1	0
	TOTAL	4	0	4	0	4	0
Growth Management	Deputy Town Manager/Director of Growth Management	1	0	1	0	1	0
	Assistant Director of Growth Mgmt	1	0	1	0	1	0
	Growth Management Assistant	1	0	0	0	0	0
	Growth Management Coordinator	1	0	1	0	1	0
	Revenue & Programs Administrator	1	0	0	0	0	0
	TOTAL	5	0	3	0	3	0

Personnel Summary

By Department and Positions

Department	Position Title	FY 2011 Budget		FY 2012 Budget		FY 2013 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Planning & Environmental Sustainability	Principal Planner	2	0	1	0	1	0
	Neighborhood Preservation Planner	1	0	1	0	1	0
	Planner	1	0	1	0	1	0
	Compliance Engineer	1	0	0	0	0	0
	Natural Resources Manager	1	0	0	0	0	0
	Community Development Project Mgr	1	0	1	0	1	0
	Senior Policy Analyst	0	0	1	0	1	0
	Senior Planner	0	0	0	0	1	0
	TOTAL	7	0	5	0	6	0
Building Safety	Building Safety Manager	1	0	1	0	1	0
	Customer Service Representative	0	0	1	0	1	0
	Permit Technician	1	0	0	0	0	0
	Coordinator	0	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/Codes Enforcement Officer	1	0	1	0	2	0
	TOTAL	6	0	8	0	9	0
Project Management	Director of Engineering	1	0	1	0	1	0
	Engineering Department Coordinator	1	0	1	0	1	0
	Project Director	1	0	1	0	1	0
	Transportation Project Manager	1	0	1	0	1	0
	Project Manager	1	0	1	0	1	0
	Construction Manager	1	0	1	0	1	0
	Compliance Engineer	1	0	0	0	0	0
	Environmental Projects Technician	1	0	0	0	0	0
	Field Inspector	0	1	0	1	0	0
	TOTAL	8	1	6	1	6	0
Stormwater Management	Stormwater Director	0	0	1	0	1	0
	Stormwater Engineer	0	0	1	0	1	0
	Water Quality Program Manager	0	0	1	0	1	0
	Stormwater Project Manager	0	0	1	0	1	0
	GIS Analyst	0	0	1	0	1	0
	Stormwater Inspector	0	0	0	1	1	0
	TOTAL	0	0	5	1	6	0

Personnel Summary

By Department and Positions

Department	Position Title	FY 2011 Budget		FY 2012 Budget		FY 2013 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Facilities/ Asset Management	Facilities Director	1	0	1	0	1	0
	Facilities Manager	1	0	1	0	1	0
	Administrative Assistant/Receptionist	1	0	0	0	0	0
	Buildings & Grounds Supervisor	1	0	1	0	1	0
	Buildings & Grounds Equipment Operator	2	0	3	0	3	0
	Buildings & Grounds Worker	0	2	2	0	2	0
	Facilities Coordinator	0	0	0	0	1	0
	TOTAL	6	2	8	0	9	0
Police	Chief of Police	1	0	1	0	1	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
	Captain	2	0	2	0	2	0
	Lieutenant	0	0	1	0	1	0
	Sergeant	7	0	6	0	6	0
	Police Officer	23	0	23	0	23	0
	School Resource Officer	3	0	3	0	3	0
	School Crossing Guard	0	6	0	6	0	6
	TOTAL	39	6	39	6	39	6
GRAND TOTAL	91	9	95	8	99	7	

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 131-134.

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 882.7% for the Town of Bluffton. The 2010 Census shows the Town's population at 12,530 compared to 1,275 in the 2000 Census. Within these census periods, the Town expanded from 1 square mile to 54 square miles. Due to the slow progress of economic recovery, a conservative approach has been used for revenue projections. In FY 2014, the county will conduct a reassessment of all real property. At this time, their preliminary projection would require a 10% or 3.8 millage rate increase in order to maintain a neutral revenue position. Therefore, a flat projection of property tax revenue is shown in FY 2014 with only incremental growth increases in future years. Also, no increases to the Town's schedule of fees and fines are projected.

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 2013 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 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 recommended capital projects. There are no service level increases.

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 of projects and priorities recommended to the Town Council annually. The Town has received approximately \$1.2 million in state and federal grants in each of the prior fiscal years 2011 and 2012 to complete planned capital projects.

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

Extended Forecasts – Five Year Analysis

General Fund

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<u>Revenues</u>	Actual	Estimate	Adopted	Forecast	Forecast	Forecast	Forecast
Property Taxes	\$ 3,939,792	\$ 3,916,100	\$ 3,950,000	\$ 3,950,000	\$ 3,989,500	\$ 4,030,000	\$ 4,091,000
Licenses & Permits	4,024,169	4,068,135	4,253,950	4,399,200	4,522,800	4,651,420	4,796,100
Intergovernmental Revenue	701,672	703,455	552,040	509,030	520,230	529,120	537,930
Service Revenues	318,866	313,040	375,950	392,900	411,890	429,905	447,780
Fines & Fees	215,861	227,000	260,000	267,700	275,700	283,900	293,800
Miscellaneous Revenues	115,912	85,000	105,000	107,850	110,800	113,855	117,020
Transfers In	981,769	1,242,000	628,880	634,000	638,000	643,000	648,000
Proceeds	-	168,000	240,000	225,000	250,000	310,000	325,500
Total Revenues	\$ 10,298,041	\$ 10,722,730	\$ 10,365,820	\$ 10,485,680	\$ 10,718,920	\$ 10,991,200	\$ 11,257,130
<u>Expenditures</u>							
Legislative	\$ 126,730	\$ 91,670	\$ 88,175	\$ 89,940	\$ 91,740	\$ 93,575	\$ 95,445
Municipal Judges	47,437	49,085	50,220	51,225	52,250	53,295	54,360
Executive	317,953	349,605	375,565	367,180	379,190	391,610	404,455
Don Ryan Center for Innovation	-	55,730	154,045	157,230	159,265	79,635	-
Human Resources	184,133	192,135	209,245	215,490	221,930	228,580	235,440
Finance/Business License	588,791	615,810	631,795	649,920	670,635	692,040	714,155
Municipal Court	257,753	270,740	274,405	283,395	292,680	302,285	312,210
Information Technology	446,554	533,845	603,975	620,445	637,395	654,845	672,810
Growth Management Administration	322,262	380,880	391,835	404,560	417,720	431,330	445,410
Planning & Environmental Sustainability	879,714	652,470	579,890	738,850	755,080	842,295	860,695
Building Safety	823,705	667,955	740,770	919,210	1,073,395	1,144,205	1,169,660
Project Management	745,531	615,560	622,640	643,090	644,240	686,110	708,730
Stormwater Management	-	669,210	-	-	-	-	-
Facilities/Asset Management	807,676	1,149,865	993,460	1,061,030	1,160,440	1,225,505	1,291,950
Police	3,210,459	3,509,200	3,823,415	4,107,890	4,404,635	4,641,700	4,802,315
Non-Departmental	840,904	912,895	975,555	1,006,475	1,008,325	1,024,890	1,041,790
Total Expenditures	\$ 9,599,602	\$ 10,716,655	\$ 10,514,990	\$ 11,315,930	\$ 11,968,920	\$ 12,491,900	\$ 12,809,425
REVENUE OVER(UNDER) EXPENDITURES	\$ 698,439	\$ 6,075	\$ (149,170)	\$ (830,250)	\$ (1,250,000)	\$ (1,500,700)	\$ (1,552,295)
FUND BALANCE, JULY 1	\$ 4,050,528	\$ 4,748,967	\$ 4,755,042	\$ 4,605,872	\$ 3,775,622	\$ 2,525,622	\$ 1,024,922
FUND BALANCE, JUNE 30	\$ 4,748,967	\$ 4,755,042	\$ 4,605,872	\$ 3,775,622	\$ 2,525,622	\$ 1,024,922	\$ (527,373)

Long-Term Financial Planning

Extended Forecasts – Five Year Analysis

Stormwater Fund

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<u>Revenues</u>	Actual	Estimate	Adopted	Forecast	Forecast	Forecast	Forecast
Stormwater Utility Fees	\$ 957,264	\$ 960,000	\$ 960,000	\$ 969,600	\$ 979,300	\$ 989,100	\$ 999,000
Grant Income	-	361,020	250,000	-	-	-	-
Interest Income	569	500	500	500	500	500	500
Transfers In	-	82,132	-	-	-	-	-
Total Revenues	\$ 957,833	\$ 1,403,652	\$ 1,210,500	\$ 970,100	\$ 979,800	\$ 989,600	\$ 999,500
<u>Expenditures</u>							
Personnel (Salaries & Benefits)							
Stormwater Management Department	200,000	\$ 356,955	\$ 495,650	\$ 552,625	\$ 623,215	\$ 636,750	\$ 650,590
Facilities/Asset Management Department	-	29,148	95,280	97,185	99,130	101,115	103,135
Total Personnel	\$ 200,000	\$ 386,103	\$ 590,930	\$ 649,810	\$ 722,345	\$ 737,865	\$ 753,725
Operating							
Septic Program	\$ 2,570	\$ 10,139	\$ 10,000	\$ 10,200	\$ 10,400	\$ 10,600	\$ 10,800
USCB Sample Testing	100,000	110,000	110,000	110,000	110,000	110,000	110,000
Stormwater Testing - LEC	-	6,760	6,760	-	-	-	-
May River Watershed Action Plan	75,000	26,200	-	-	-	-	-
Code Overhaul	72,430	-	-	-	-	-	-
319 Grant Operating Expenditures	-	79,940	-	-	-	-	-
Cleanup/Outreach Program	-	500	5,000	10,000	10,000	10,000	10,000
LIDAR - Light Detection and Radar	-	-	30,000	-	-	-	30,000
Water Quality Monitoring	-	45,000	-	20,000	10,000	10,000	10,000
County Intergovernmental Agreement	-	10,000	15,000	20,000	20,000	20,000	20,000
Other Departmental Operating Expenses	-	45,000	47,800	52,655	57,610	58,750	59,935
Capital Outlay (Equipment)	-	72,490	-	-	-	20,000	-
Total Operating	\$ 250,000	\$ 406,029	\$ 224,560	\$ 222,855	\$ 218,010	\$ 239,350	\$ 250,735
Capital Projects							
Verdier Cove Drainage Basin	\$ 16,909	\$ 10,436	\$ -	\$ -	\$ -	\$ -	\$ -
Old Town Sewer Projects	13,004	-	-	-	-	-	-
Buckwalter Place Drainage Improvements	25,682	22,187	-	-	-	-	-
Watershed Sewer Master Plan	-	-	100,000	300,000	300,000	300,000	300,000
Hampton Hall Stormwater Retrofit	-	50,000	35,000	-	-	-	-
Hampton Lakes Stormwater Retrofit	-	50,000	75,000	-	-	-	-
Wetlands Restoration	-	-	500,000	-	-	-	-
Stormwater Drainage Improvements	54,555	537	100,000	100,000	100,000	100,000	100,000
Buck Island Sewer (Phase 1)	-	41,405	-	-	-	-	-
Buck Island Sewer (Phase 2)	-	260,234	-	-	-	-	-
Buck Island Sewer (Phase 3)	-	-	100,000	130,000	100,000	-	-
Buck Island Sewer (Phase 4)	-	-	-	50,000	220,000	-	-
Buck Island Sewer (Phases 5-7)	-	-	-	-	100,000	450,000	450,000
319 Grant Pilot Project	-	281,080	-	-	-	-	-
Pilot Project (Non-Grant Related)	7,416	42,264	143,340	-	-	-	-
Total Capital Projects	\$ 117,566	\$ 758,143	\$ 1,053,340	\$ 580,000	\$ 820,000	\$ 850,000	\$ 850,000
Total Expenditures	\$ 567,566	\$ 1,550,275	\$ 1,868,830	\$ 1,452,665	\$ 1,760,355	\$ 1,827,215	\$ 1,854,460
REVENUE OVER(UNDER) EXPENDITURES	\$ 390,267	\$ (146,623)	\$ (658,330)	\$ (482,565)	\$ (780,555)	\$ (837,615)	\$ (854,960)
FUND BALANCE , JULY 1	\$ 702,995	\$ 1,093,262	\$ 946,639	\$ 288,309	\$ (194,256)	\$ (974,811)	\$ (1,812,426)
FUND BALANCE , JUNE 30	\$ 1,093,262	\$ 946,639	\$ 288,309	\$ (194,256)	\$ (974,811)	\$ (1,812,426)	\$ (2,667,386)

Long-Term Financial Planning

Extended Forecasts – Five Year Analysis

Capital Improvements Program Fund

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<u>Revenues</u>	Actual	Estimate	Adopted	Forecast	Forecast	Forecast	Forecast
Intergovernmental Revenue							
Federal Grants	\$ 897,106	\$ 1,749,455	\$ 1,620,000	\$ 100,000			
State Grants	48,995						
County Funds	250,000						
Miscellaneous Revenues							
Rental Income	88,815						
Interest Income	31,691						
Donations	256,971						
Other Financing Sources							
Transfers In							
Local Accommodations Tax	12,221	89,890					
Hospitality Tax	323,946	748,510	840,000	225,000	25,000	25,000	25,000
Stormwater Utility Fees	117,566						
Debt Service	653,800						
Proceeds from Bond Issuance	6,500,000						
Proceeds from Sale of Capital Assets	387,970	366,150					
Total Revenues	\$ 9,569,081	\$ 2,954,005	\$ 2,460,000	\$ 325,000	\$ 25,000	\$ 25,000	\$ 25,000
<u>Expenditures</u>							
Pathways	\$ 292,230	\$ 596,250	\$ 625,000	\$ 175,000	\$ 25,000	\$ 25,000	\$ 25,000
Stormwater	155,927	-	-	-	-	-	-
Sewer & Water	899,181	658,265	400,000	765,000	1,325,000	1,350,000	2,730,000
Roadway Improvements	740,000	944,890	1,000,000	200,000	-	-	-
Old Town Improvements	593,642	1,302,815	-	-	-	-	-
Park Development	364,820	461,300	535,000	-	-	-	-
Town Facilities	4,752,160	233,025	-	1,500,000	2,050,000	715,000	845,000
Land Acquisition	200,006	-	-	2,500,000	1,500,000	-	-
Other Expenses	196	-	-	-	-	-	-
GO BABs Cost of Issuance	83,900	-	-	-	-	-	-
Total Expenditures	\$ 8,082,062	\$ 4,196,545	\$ 2,560,000	\$ 5,140,000	\$ 4,900,000	\$ 2,090,000	\$ 3,600,000
REVENUE OVER(UNDER) EXPENDITURES	\$ 1,487,019	\$ (1,242,540)	\$ (100,000)	\$ (4,815,000)	\$ (4,875,000)	\$ (2,065,000)	\$ (3,575,000)
FUND BALANCE , JULY 1	\$ 1,448,707	\$ 2,935,726	\$ 1,693,186	\$ 1,593,186	\$ (3,221,814)	\$ (8,096,814)	\$ (10,161,814)
FUND BALANCE , JUNE 30	\$ 2,935,726	\$ 1,693,186	\$ 1,593,186	\$ (3,221,814)	\$ (8,096,814)	\$ (10,161,814)	\$ (13,736,814)

Long-Term Financial Planning

Extended Forecasts – Five Year Analysis

Debt Service Fund

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<u>Revenues</u>	Actual	Estimate	Adopted	Forecast	Forecast	Forecast	Forecast
Property Taxes							
TIF District	\$ 976,253	\$ 1,020,000	\$ 1,000,375	\$ 1,001,000	\$ 1,011,000	\$ 1,021,000	\$ 1,025,000
GO BABs (2.3 mills)	235,957	236,000	236,000	236,000	240,000	241,000	245,000
Licenses, Permits & Fees							
MID Fees	144,155	158,077	-	155,025	155,250	155,625	155,700
Intergovernmental Revenue							
Federal Interest Rebate	75,522	116,685	116,685	116,685	115,045	112,875	110,465
Miscellaneous Revenue							
Investments	27,430	1,500	2,800	3,300	5,000	5,500	6,000
Other Financing Sources							
Transfers In from General Fund	52,492	-	-	-	-	-	-
Proceeds from Bond Refunding	11,870,000	-	-	-	-	-	-
Total Revenues	\$13,381,809	\$ 1,532,262	\$ 1,355,860	\$ 1,512,010	\$ 1,526,295	\$ 1,536,000	\$ 1,542,165
<u>Expenditures</u>							
2002 GO Bond - Municipal Roof							
Principal	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	8,888						
TIF Revenue Bonds Debt Service							
Principal	-	630,000	650,000	670,000	690,000	715,000	735,000
Interest	427,268	370,920	350,375	329,185	307,360	284,810	261,535
GO Series 2010 BABs Debt Service							
Principal	-	-	-	200,000	210,000	215,000	225,000
Interest	215,776	333,390	333,390	333,390	328,690	322,495	315,615
Cost of Issuance	90,339	-	-	-	-	-	-
Other (Legal, Arbitrage, etc.)	31,389	3,290	3,000	1,500	1,500	1,500	1,500
Other Financing Uses							
Transfers Out	653,420	-	-	-	-	-	-
Underwriter's Premium (Discount)	3,500	-	-	-	-	-	-
Current Refund of Existing debt	12,875,000	-	-	-	-	-	-
Total Expenditures	\$14,325,580	\$ 1,337,600	\$ 1,336,765	\$ 1,534,075	\$ 1,537,550	\$ 1,538,805	\$ 1,538,650
REVENUE OVER(UNDER) EXPENDITURES	\$ (943,771)	\$ 194,662	\$ 19,095	\$ (22,065)	\$ (11,255)	\$ (2,805)	\$ 3,515
FUND BALANCE, JULY 1	\$ 1,612,017	\$ 668,246	\$ 862,908	\$ 882,003	\$ 859,938	\$ 848,683	\$ 845,878
FUND BALANCE, JUNE 30	\$ 668,246	\$ 862,908	\$ 882,003	\$ 859,938	\$ 848,683	\$ 845,878	\$ 849,393

Master Fee Schedule – FY 2013

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 2013

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

Section II – Police Department Fees

Item/Description	Basis	Fee
Police Services		
Fingerprinting, Civilian – Resident	Per Set	\$ 20.00
Fingerprinting, Civilian – Non-resident	Per Set	\$ 30.00
Off-Duty Police Officer	Per Hour, Per Officer	\$ 40.00
Police Reports, Photocopies & Records		
Police Report Copy Fee (No fee for victim)	Per Report up to 3 pages plus per page	\$ 5.00 + .25 cents per page above 3
Accident Report	Per Report up to 3 pages plus per page	\$ 10.00
Police Photographs, Audio or Video Recordings	Per Fee plus actual costs	\$ 20.00
Police Permits		
Precious Metal Permit	Allowed by State Law	\$ 50.00

Section III – Business License Fees

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

Master Fee Schedule – FY 2013

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 2013

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 2013

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 one hour for 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. 		

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 2013

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 – FY2013

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 – FY2013

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 Preservation Overlay District	Each	\$100.00
Amendment	Each	\$50.00
Extension	Each	\$50.00
Certificate of Construction Compliance	Each	\$50.00
Comprehensive Plan Amendment	Each	\$500.00
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
Street Naming	Each	\$0.00
Street Renaming	Each	\$250.00

Master Fee Schedule – FY2013

Section VI – Growth Management Fees Continued

Planning and Environmental Sustainability Fees (continued)

Item/Description	Basis	Application Fee
Subdivision:		
Major:		
New	Each	\$100.00 + \$10.00/lot
Amendment	Each	\$50.00 + \$10.00/lot
Extension	Each	\$50.00 + \$10.00/lot
Minor:		
New	Each	\$50.00 + \$10.00/lot
Amendment	Each	\$25.00 + \$10.00/lot
Extension	Each	\$25.00 + \$10.00/lot
Old Town Major:		
New	Each	\$100.00 + \$10.00/lot
Amendment	Each	\$50.00 + \$10.00/lot
Extension	Each	\$50.00 + \$10.00/lot
Old Town Minor:		
New	Each	\$50.00 + \$10.00/lot
Amendment	Each	\$25.00 + \$10.00/lot
Extension	Each	\$25.00 + \$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 – FY2013

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 – FY2013

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

2011 → 2016 → 2026

EXECUTIVE SUMMARY

***Mayor, Town Council and
Executive Team***



***Bluffton, South Carolina
March 2012***



Table of Contents

EXECUTIVE SUMMARY

Strategic Planning for the Town of Bluffton	1
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STRATEGIC FRAMEWORK

VISION 2027

“Desired Destination for Bluffton”

PLAN 2013

“Map to Bluffton’s Destination”

EXECUTION

“Route for Next Year”

MISSION

“Responsibilities of City Government”

BELIEFS

“Expectations of City Employees”

Bluffton Vision 2027

**Bluffton 2027 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 2027

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

Town of Bluffton Our Mission

**The mission of the Town of Bluffton is to
provide *EXCELLENT BASIC SERVICES*.⁽¹⁾
We *ACT IN A FINANCIALLY RESPONSIBLE* ⁽²⁾
manner, provide *GREAT CUSTOMER SERVICE* ⁽³⁾
and *ENGAGE OUR COMMUNITY*.⁽⁴⁾**

Town of Bluffton 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.

Town of Bluffton Goals 2017

Regional Economic Center with Diverse Economy

Livable, Sustainable Bluffton Community

Celebrate May River

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

Upgraded Town Infrastructure and Facilities

GOAL 1

REGIONAL ECONOMIC CENTER WITH DIVERSE ECONOMY

► **Objectives**

Objective 1 Attraction of new businesses to Bluffton that are consistent with the Town Vision, Plans and Growth Framework

Objective 2 Successful Don Ryan Incubator with spinning – serving as a model for the future

Objective 3 More sustainable primary job opportunities and careers for residents

Objective 4 Increase commercial tax base within the City

Objective 5 More opportunities for minority owned businesses

Objective 6 Retention and growth of locally owned businesses

Objective 7 Expansion of medical and healthcare related businesses

► **Short-Term Challenges and Opportunities**

1. Defining the Town's role in economic development
2. Tapping the potential of the Don Ryan Innovation Center
3. Closing the economic development deal and complex agreements
4. Working with other lowcountry governments on economic development
5. Developing economic partnerships

► **Actions 2012**

PRIORITY

Policy Agenda

1. Economic Development Policy (Town of Bluffton)
2. Partnership with Chamber of Commerce(s)
3. Buckwalter Place/Tech Park: MCIP Revenue Base for Infrastructure

Top Priority

High Priority

Management Agenda

1. Don Ryan Center for Innovation
2. Branding/Marketing Bluffton

Top Priority

Top Priority

GOAL 2

LIVABLE, SUSTAINABLE BLUFFTON COMUNITY

► **Objectives**

Objective 1 Striving for a sustainable Town balancing personal livability, environmental stewardship, economic opportunities, community building

Objective 2 Comprehensive plan, land use and development regulations supported by decisions and actions

Objective 3 Improved Town connectivity by streets, trails, sidewalks, blueways

Objective 4 Expanded housing choices and options for all generations and income levels

Objective 5 Development of major community destinations

Objective 6 Preservation of Bluffton culture and character

► **Short-Term Challenges and Opportunities**

1. Controlling and guiding the Town's future development
2. Aligning existing development agreements with the Town's vision, plans, policies and objectives
3. Traffic volume, road capacity, access and flow
4. Limited staff capacity and resources to accommodate increasing demands associated with growth
5. Preserving the heritage, culture and character of Bluffton

► **Actions 2012**

PRIORITY

Policy Agenda

1. BIS Sewer (Phase 3)
2. Affordable Housing Policy
3. Old Town Master Plan
4. Buckwalter Place Infrastructure
5. Undergrounding Utilities
6. Buck Island/Simmons ville Neighborhood Plan
7. Tree and Reforestation Policy

Top Priority

High Priority

High Priority

Management Agenda

1. Code Enforcement
2. Bike and Pathway Plan: Update
3. Watershed Sewer Master Plan (with BJWSA)
4. 2007 Comprehensive Plan
5. Disaster Recovery Plan
6. Emergency Permitting Ordinance
7. Census 2010 Count
8. Emergency Operations Plan
9. Hargray System Audit

High Priority

High Priority

High Priority

Management in Progress

1. Wharf Street Redevelopment Project
2. UDO: Zoning Applications Manual, Development Agreement Summaries
3. Development Review Improvements
4. Growth Management Reorganization
5. Growth Management Library

► **Major Projects 2012**

1. BIS Sewer (Phase 2): Household
2. BIS Sidewalks, Lighting and Sewer (Phase 1): Easement Acquisition, Construction
3. Wayfinding Signage (Phase 2)

GOAL 3

CELEBRATE MAY RIVER

► **Objectives**

Objective 1 Preservation of the history and heritage of the May River as a major asset for Bluffton

Objective 2 Quality water with opportunities for fishing, oystering, shrimping, crabbing

Objective 3 Increased public access and use of the May River

Objective 4 Working commercial activities including oystering and fishing opportunities

Objective 5 Expanded activities for residents to enjoy the May River

► **Short-Term Challenges and Opportunities**

1. Limited access to the May River
2. Funding for May River Watershed Action Plan projects – total cost and funding mechanism
3. Multi jurisdictional responsibilities and cooperation over the May River Watershed
4. Celebrating Bluffton’s history and heritage linked to the May River

► **Actions 2012**

PRIORITY

Policy Agenda

1. Stoney Creek Wetlands Restoration
2. Oyster Factory Park: Next Phase

Top Priority

High Priority

Management Agenda

1. New Riverside Stormwater Pond
2. Hampton Lake Lagoon Retrofit
3. Transfer of Development Rights
4. Additional Rose Dhu Creek BMP (EPA 319 Grant)

Top Priority

Top Priority

High Priority

Management in Progress

1. May River Watershed Stormwater Inventory
2. May River Watershed Water Quality Mode
3. May River EPA 319 Grant

► **Major Projects 2012**

1. New Riverside BMP: Design, Construction
2. Hampton Hall BMP Retrofit: Design, Construction
3. Hampton Lake BMP Retrofit: Design, Construction

GOAL 4

**TOWN GOVERNMENT: EXCELLENT SERVICES,
FINANCIALLY RESPONSIBLE**

► **Objectives**

Objective 1 Balanced budgets providing resources to support defined services and service levels

Objective 2 Town services delivered in the most cost effective, efficient manner

Objective 3 More diverse revenue sources for funding Town services and infrastructure

Objective 4 Improved customer service and satisfaction with Town government

Objective 5 Reserves consistent with Town policies

► **Short-Term Challenges and Opportunities**

1. Reassessment and future impact on Town revenues
2. International and national recession and slow economic recovery
3. Employee retention and funding for competitive compensation
4. Who pays and willingness to pay for Town services
5. Actions by the State of South Carolina restricting revenues, adding mandates
6. Leveraging Town resources through bonding

► **Actions 2012**

PRIORITY

Policy Agenda

1. Public Information Office
2. Welcome/Visitor Center
3. Employee Compensation Policy
4. Millage: Direction
5. Funding for Future Capital Projects
6. Reserve Policy for Equipment Replacement

Top Priority

Top Priority

High Priority

High Priority

Management Agenda

1. Overall Town IT Strategy
2. Law Enforcement Center Staffing Plan for 24 Hours
3. CAD/Records Management (with Beaufort County)

High Priority

High Priority

Management in Progress

1. Internal Safety Program: Expansion
2. Business License Application: Procedures and Audits
3. Energov: Upgrade to Enterprise 9
4. Bluffton Explorer: Expansion
5. Computer Conversion to Windows 7
6. LAN and Network Hardware: Upgrade
7. Employee Health Screening
8. Employee Training Initiatives
9. CPR, AED and First Aid Basic Courses
10. Employee Handbook
11. Job Descriptions
12. EEO-4 Reports (100 employees)
13. Police Recruitment and Retention Strategy
14. Growth Management Customer Service Feedback Survey

GOAL 5

UPGRADED TOWN INFRASTRUCTURE AND FACILITIES

► **Objectives**

Objective 1 Upgrade Town streets, sidewalks

Objective 2 More residents on sewer

Objective 3 Develop new parks and open spaces

Objective 4 Develop a new Town Hall

Objective 5 Improve traffic flow within the community

Objective 6 Increase Town ownership and control of roads

► **Short-Term Challenges and Opportunities**

1. Defining and funding infrastructure service level
2. Funding for Town projects: construction; operations and maintenance
3. Lack of Town control over roads
4. Increasing connectivity by roads, trails and sidewalks
5. Staff capacity to plan, manage and maintain infrastructure and facility projects

► **Actions 2012**

PRIORITY

Policy Agenda

1. Bluffton Parkway Phase 5B
2. Ballfields: Direction
3. Buck Island/46 Intersection

Top Priority

High Priority

Management Agenda

1. Road Maintenance
2. Town Hall Plan
3. Hampton Parkway
4. Parks Ordinance

Top Priority

Top Priority

Top Priority

High Priority

Management in Progress

1. Town Assets on MUNIS Database
2. Surplus Item Disposal Program
3. Insurance Coverage: Review
4. Ditch Maintenance Schedule
5. Co-owned and Co-managed Parks: Agreement with County on Scheduling and Maintenance

► **Major Projects 2012**

1. DuBois Park (Phase 1): Construction
2. Streetscape (Phase 1): Construction, Final Phase Design
3. South Carolina 170

Town of Bluffton Policy Agenda 2012

TOP PRIORITY

Economic Development Policy (Town of Bluffton)

BIS Sewer (Phase 3)

Stoney Creek Wetlands Restoration

Bluffton Parkway Phase 5B

Public Information Office

Welcome/Visitor Center

HIGH PRIORITY

Ballfields: Direction

Affordable Housing Policy

Partnership with Chamber of Commerce(s)

Old Town Master Plan

Oyster Factory Park: Next Phase

Employee Compensation Policy

Millage: Direction

Town of Bluffton Management Agenda 2012

TOP PRIORITY

**Don Ryan Center for Innovation
Branding/Marketing Bluffton
New Riverside Stormwater Pond
Hampton Lake Lagoon Retrofit
Road Maintenance
Town Hall Plan
Hampton Parkway**

HIGH PRIORITY

**Transfer of Development Rights
Code Enforcement
Watershed Sewer Master Plan (with BJWSA)
Overall Town IT Strategy
Parks Ordinance
Law Enforcement Center Staffing Plan for 24 Hours
Bike and Pathway Plan: Update**

Town of Bluffton Management In Progress 2012

- 1. Wharf Street Redevelopment Project**
- 2. UDO: Zoning Applications Manual, Development Agreement Summaries**
- 3. Development Review Improvements**
- 4. Growth Management Reorganization**
- 5. Growth Management Library**
- 6. May River Watershed Stormwater Inventory**
- 7. May River Watershed Water Quality Mode**
- 8. May River EPA 319 Grant**
- 9. Internal Safety Program: Expansion**
- 10. Business License Application: Procedures and Audits**
- 11. Energov: Upgrade to Enterprise 9**
- 12. Bluffton Explorer: Expansion**

- 13. Computer Conversion to Windows 7**
- 14. LAN and Network Hardware: Upgrade**
- 15. Employee Health Screening**
- 16. Employee Training Initiatives**
- 17. CPR, AED and First Aid Basic Courses**
- 18. Employee Handbook**
- 19. Job Descriptions**
- 20. EEO-4 Reports (100 employees)**
- 21. Police Recruitment and Retention Strategy**
- 22. Growth Management Customer Service Feedback Survey**
- 23. Town Assets on MUNIS Database**
- 24. Surplus Item Disposal Program**
- 25. Insurance Coverage: Review**
- 26. Ditch Maintenance Schedule**

Town of Bluffton Major Projects 2012

- 1. BIS Sewer (Phase 2): Household**
- 2. BIS Sidewalks, Lighting and Sewer (Phase 1): Easement Acquisition, Construction**
- 3. Wayfinding Signage (Phase 2)**
- 4. New Riverside BMP: Design, Construction**
- 5. Hampton Hall BMP Retrofit: Design, Construction**
- 6. Hampton Lake BMP Retrofit: Design, Construction**
- 7. DuBois Park (Phase 1): Construction**
- 8. Streetscape (Phase 1): Construction, Final Phase Design**
- 9. South Carolina 170**

Appendix

Glossary of Acronyms

AP: Accounts Payable
AR: Accounts Receivable
ATAx: Accommodations Tax
B&G: Buildings and Grounds
BABs: Build America Bonds
BIS: Buck Island-Simmons ville
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
EPA: Environmental Protection Agency
FEMA: Federal Emergency Management Agency
FTE: Full-Time Equivalent
FY: Fiscal Year
GAAP: General Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GO: General Obligation (Bonds)
GIS: Geographic Information System
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
MID: Municipal Improvement District
MIDF: Municipal Improvement Development Fee
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&ES: Planning and Environmental Sustainability
PO: Purchase Order
PR: Payroll
SCSHFDA: South Carolina State Housing Finance & Development Authority
SWU: Stormwater Utility
TIF: Tax Increment Financing
UDO: Unified Development Ordinance

Appendix

Glossary of Terms

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.

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.

Appendix

Glossary of Terms

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.

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

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Glossary of Terms

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.

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.

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Glossary of Terms

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.

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.

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.

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Glossary of Terms

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.

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.

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Glossary of Terms

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 money still available for future use.