



Town of Bluffton, South Carolina

Consolidated Municipal Budget

Fiscal Year 2014



***Town of Bluffton, South Carolina
Fiscal Year 2014 Annual Budget
For the Period
July 1, 2013 through June 30, 2014***





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Bluffton
South Carolina**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morill *Jeffrey R. Egan*

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, 2012. 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.

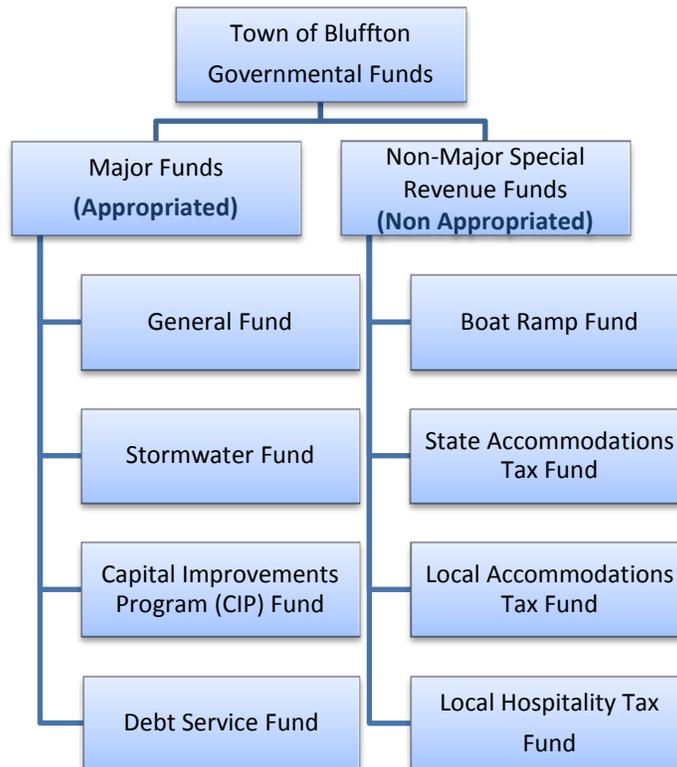
In addition to the purposes given above, budgeting provides the opportunity for the Town Manager and Department Heads to thoroughly evaluate the activities of the Town and determine the best means of meeting the goals of effective, efficient government.

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.

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	✓				
Public Information	✓				
Finance/Business License	✓				
Information Technology	✓				
Municipal Court	✓				
Municipal Judges	✓				
Growth Management Administration	✓				
Planning & Community Development	✓		✓		
Building Safety	✓				
Project Management	✓		✓		✓
Stormwater Management	✓	✓			
Public Works	✓	✓	✓		✓
Police	✓			✓	✓
Non-Departmental	✓			✓	

Preface

Budget Process Overview

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

The Town of Bluffton's annual budget is developed in conjunction with feedback from the citizens, 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 14, 2013	Budget calendar and budget instructions distributed
Week of January 14, 2013	Directors discuss staffing changes (if any) with Town Manager
February 15, 2013	Detailed budget proposal entries completed in MUNIS budget module and released by Departments to applicable Unit Heads for review
February 22, 2013	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
March 15, 2013	Preliminary consolidated budget submitted to Town Manager for review and to compare proposed expenditures with projected revenues
March 22, 2013	Town Manager reviews the proposed budgets with Unit Heads and makes recommendations to ensure proper programming and balanced budget
March 27, 2013	Capital Improvements Program Plan submitted to Planning Commission
April 1, 2013	Chamber's proposed budget due to Town for committee review
April 5, 2013	Final recommended budget revisions due to Finance for consolidation
April 9, 2013	Planning Commission CIP Recommendations to Council
May 14, 2013	Town Manager delivers the proposed budget to Town Council for First reading of ordinance (additional workshops scheduled as needed)
June 3, 2013	Additional Budget Workshop
June 11, 2013	Public Hearing; second and final reading of Budget Ordinance
July 1, 2014	New Fiscal Year begins

What are the goals and priorities guiding the budget?

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>Celebrate the May River</p> <p>Livable, Sustainable Bluffton Community</p> <p>Town Government: Excellent Services, Financially Responsible</p> <p>Upgraded Town Infrastructure and Facilities</p>
POLICY AGENDA 2013-2014	MANAGEMENT AGENDA 2013-2014
Top Priority	Top Priority
<p>Branding Study (with Chamber) – Tourism & Economic Development</p> <p>Buckwalter Place/Tech Park Expansion</p> <p>Project PANTS</p> <p>Millage Rate: Direction</p> <p>Calhoun Street and Adjacent Area Study</p> <p>Street Light Policy and Program</p> <p>Old Town District: UDO Refinement</p>	<p>Apps for Town/Town Government</p> <p>Bluffton Parkway Phase 5B</p> <p>Don Ryan Center for Innovation</p> <p>Commercial Space Inventory</p> <p>Hampton Parkway (with Beaufort County)</p>
High Priority	High Priority
<p>Schools Strategy</p> <p>Stoney Creek Wetlands Restoration</p> <p>Land Acquisition: Direction</p> <p>ATAX Allocation: Public Projects</p> <p>Garvin House: Preservation of History</p> <p>Comprehensive Plan: Update</p>	<p>Buckwalter Place Infrastructure</p> <p>BIS Sewer (Phase 4)</p> <p>Public Information Program: Development</p> <p>Oyster Factory Park: Next Phase</p> <p>Goethe Road/Shultz Road Sidewalk: Direction</p> <p>McCracken Circle (County owned)</p>



Town Manager's Budget Message

“This time, like all times, is a very good one if we know what to do with it”. Emerson

Honorable Mayor and Council:

At first, I was a little hesitant to use the term “**new normal**” in the Proposed Fiscal Year 2014 Budget Message to you and the community. After all, so much has been said and written about this term with several meanings. Also, it has become somewhat over used. Too often it is used as an excuse to explain poor performance or the inability to reach a goal or surpass a heretofore set achievement standard. But after thinking about it for some time, the term is on point in a slightly different way and has direct application for our community.

In a lot of ways, there seems to be a true new normal. The national economy is in shambles, the federal government is smothered in debt, and the extent of full unemployment figures weighs heavy on any real recovery. At the same time, our national leaders continue to perform amazing fully costumed Kabuki dances and fail to deal with the problems plaguing our economy. To a certain extent that remains somewhat true on the state level as witnessed by the types of detrimental local government bills filled with their unintended consequences which are introduced and sometimes passed in the legislature. This is not so much to complain as much as it is to describe the current environment in which we as a municipality must operate. After all, we have taken advantage of federal and state grants which helped us do things we would not otherwise have been able to accomplish. Somehow though, these larger issues seem to end up on the doorstep of the local government for resolution and implementation. Governmental regulation and unfunded mandates always tend to end up at the local level. But wait---hasn't that always been true? Local government is where these regulations and unfunded mandates end up. The federal government takes action and then the state government reacts by pushing the action down to the county, city and town levels.

There will be many who would not see this as a true reflection of how things happen in the local government arena. However, for the purposes of the Fiscal Year 2014 Budget discussions, I am assuming it to be a fair reflection of how the flow of governmental processes reaches our Town government here in Bluffton. The new normal then is nothing more than an extreme old normal exacerbated by a national economic crisis that by its very nature tends to burden our Town with unfunded regulatory mandates.

Let me now outline the effects the accepted normal has on your ability to govern and to carry out the policies and projects you have selected in the Strategic Plan. First, the housing crash and downturn in business activity has severely affected our current revenues. In this reassessment year, the county reappraises and equalizes all properties. This must be completed for all properties as of December 31, 2012, and was finalized in August of 2013.

Prior to this reassessment, overall assessed value for the entire 54 square miles was \$143,905,978. The current reassessment value for the roll forward calculation is \$126,659,947; a precipitous drop of some \$17,246,031. This means that in order to meet the Fiscal Year 2013 property tax collection level for Fiscal Year 2014, state law requires a roll forward (increase) of the millage rate from 38 mills to 42.6 mills. What this means in real dollars is if your residence was assessed at \$150,000, you paid \$228.00 in taxes to the Town. If in Fiscal Year 2014 your house was assessed the same, you would pay \$255.60. And, if like most citizens you see things in how it hits your pocket book, it would be an extra \$27.60 for the year. However, with an average decrease of 21% for assessed values across the entire Town, the “roll forward” may not increase your taxes at all. Additionally, Fiscal Year 2014 Debt Services requires an increase of 1.75 mills for the increase due to the principal payments for the Law Enforcement Center. The 4.6 increase for roll forward and 1.75 for Debt Service equal a total millage rate of 44.35.

Over the past few years, you have set forth and endorsed a fairly extensive list of projects by priority, policy direction and needs for us to accomplish. How then, under these latest normal set of circumstances can you continue to move the community forward without overburdening our taxpayers?

As Town Manager, my goal is to accomplish the things you and the community want done in the most effective and efficient manner possible. There have been no tax rate increases for more than four years due mainly to the attention paid to the financial administration of the budgets. All Department Directors begin their budget preparation knowing that their base budgets are thoroughly reviewed before any additions can be made. They also know the Budget when adopted, does not mean that it is a given to be spent when and how they want. Budgets are “living documents” which are developed many months before the true financial picture is known. In fact, over the past several fiscal years, the departments have been very diligent in adjusting their spending patterns to a bare minimum and coming in under budget. This has enabled us to avoid the use of budgeted fund balance.. As the economy began to slow down, the Town quickly recognized that drastic measures were called for and the number of full-time employees was reduced from 112 in Fiscal Year 2009 to 94 in Fiscal Year 2010. And while this year we added a Public Information Officer and one employee in Planning and one in Building Safety as budgeted for hire during the last quarter of the current fiscal year, we also eliminated two full time positions as we continue to “right size” our organization. At my direction, staff is to constantly evaluate their mission and find ways to do business in more effective and efficient ways in these new times.

If then the so called new normal was and is the new reality for our Town, then so it is with the proposed Fiscal Year 2014 Budget. The proposed budget has to take this reality into consideration. Added to this, this is a reassessment year wherein millage is rolled forward to ensure that past revenue collection levels are maintained. Shared revenues provided to us by the state and potential funding from the federal governments do not make up for the loss of these local tax dollars nor do those new properties that have been added to the tax rolls. The Federal COPs grant that previously provided funding for the costs of two officers is not available this year. Other fee driven revenues have been pushed to maximum safe limits.

Those of us who serve in local government have always labored under this reality, new or not. And while this particular fiscal year and the impact of reassessment gives us pause, we must as always find our way out of the dilemma on our own; and with your leadership, we are confident we will continue to move forward.

Here is how the proposed budget was prepared and how it allows you to continue to meet your goals and the needs of the community over the next fiscal year and beyond.

- Increased the property tax millage rate from 38 mills to 44.35 mills which includes the 4.6 roll forward millage and 1.75 mills for Debt Service.
- Adds the additional contractual 2% SCE&G Franchise Fees.
- Held expenditures to the very minimum and funded only needs and not wants.
- Reduced expenditures wherever and whenever possible.
- Postponed certain capital projects until late in the year or, in some cases, next year as a search for grant funding is conducted.
- Studies for certain Strategic Planning and Operational Initiatives to be completed, but implemented in later more prosperous years.

I am convinced that in adopting this proposed budget as outlined above and below, you can continue to embrace the livability and attractiveness of Bluffton without overburdening our taxpayers.

The proposed budget as drafted contains little flexibility as revenue projections have been pushed to a maximum safe limit, expenditures have been held to maintenance levels, and no fund balance appropriated to balance the General Fund budget except available Vehicle and Equipment Reserve and Drug Forfeiture Reserve funds.

Budget Summary

	FY 2013 Amended Budget	FY 2014 Proposed Budget	\$ Change	% Change
General Fund	\$ 10,520,490	\$ 10,855,890	\$ 335,400	3.19%
Stormwater Fund	2,874,305	2,251,550	\$ (622,755)	-21.67%
Capital Improvements Program	4,235,715	3,690,000	\$ (545,715)	-12.88%
Debt Service Fund	1,385,860	1,572,350	\$ 186,490	13.46%
Total Consolidated Budget	<u>\$ 19,016,370</u>	<u>\$ 18,369,790</u>	<u>\$ (646,580)</u>	<u>-3.40%</u>

The total consolidated budget for Fiscal Year 2014 is \$18,369,790 as compared to \$19,016,370 for the prior year. This represents a decrease of \$646,580 or 3.4% with Capital Projects representing a majority of the decrease.

Budget Highlights

- Increases the total millage rate from 38 mills to 44.35 mills.
- Funds Capital Projects without the use of property tax revenues.
- Provides for May River and other stormwater activities.
- Provides for continued neighborhood assistance and home repairs.

- Provides for continued improvements of the Buck Island/Simmons ville area.
- Calls for no new personnel.
- Provides for the increase in employer contributions for health insurance and retirement plans.
- Provides funding to review the pay and classification plan using an online service to review market adjustment, comparable compensation, and internal equity for all including elected officials.
- Continues to provide same level of funding to support the Don Ryan Center for Innovation.
- Provides for the purchase of seven new fully equipped police vehicles.
- Provides funding for the increase in contacted costs for residential garbage collection.
- The General Fund utilizes a small amount of Fund Balance Reserve Funds from the Vehicle and Equipment Reserve.
- Utilizes Drug Forfeiture Reserves for a new Vice and Drug Enforcement Program.

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 defining 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 acquire additional land within the Town where the May can be enjoyed. In the future, the Town will be recognizing and utilizing Municipal Improvement Development Fees (MIDF) and Alcohol Tax revenue as additional revenue sources for capital projects within the Capital Improvement Program (CIP) and Stormwater Funds for these endeavors.

May River Action Plan

In the Fiscal Year 2014 Proposed Budget, we are proposing to continue implementation of the May River Action Plan with total funding of \$1.46 million in Capital Projects. The plan is a series of actions and initiatives that we believe, over time, will lead to significant improvements to and prevention of future degradation of water quality in the May River. To fully implement this plan, it has been projected that we may need to spend some \$40 million over the next 25 years. Obviously, the efforts will be monitored and reviewed regularly for effectiveness, but this most important community plan remains a daunting task and a huge commitment of taxpayer dollars from all sources.

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. I also believe it is imperative we

strengthen our relationships with education providers at all levels both private and public. The fact we have a successful relationship with a major research University like Clemson begs for more creative educational relationships. As many of you have heard me say time and again, the Clemson connection is not for only our state and country, it is for the world.

Control of Our Service Destiny

Our citizens always need to be mindful of the governmental environment in which we attempt to carry out the Town's service missions. Let me list a few examples:

- Almost all roads are controlled by the State, County or private entities.
- Certain roads have the added burden of having storm water easements that are controlled by the County, State or a Homeowner's Association.
- 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 Federal, State, County and private entities.
- Recreational programs are run by the County on lands owned by the Town.
- Electric, gas, telephone and water and sewer are other major service operations of which the Town has little or no control.

Home Rule in South Carolina

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

In seeking ways to fund local government, the Mayors of the municipalities in the County are giving thought to approaching the County about holding a referendum allowing a Local Option Sales Tax for the municipalities and the County. The main purpose of adding an additional penny to the sales tax is to give tax relief to property owners. If approved, however, some of the revenue generated would also go back to the local governments. In our case, I would recommend to you that any funding be split between Capital projects, the Vehicle and Equipment Reserve Fund, Self Insurance Reserve Fund, and economic development operations. In any case, it is very difficult for you to govern without having authority to do so. The lack of true home rule remains problematic for all units of local government in South Carolina.

Conclusion

Unlike the federal government, we cannot print money nor can we have an unbalanced budget nor saddle the community with debt beyond the ability to pay for it. And unlike the state, we have no authority to raise revenue beyond those limited authorization contained in state law and must depend on property taxes and business licenses as major sources of revenue for Town operations. I am further burdened with the task then of proposing a balanced budgeted during a reassessment where property values have plummeted and where by state law the property

tax rate must increase to collect the same amount of revenue as the previous year. I do not make this proposal to increase the millage rate lightly, but at the same time feel confident that the staff and I have made every effort to control expenditures while moving toward goals you have set for the community.

As leaders, you have thus far chosen to constantly apply the positive philosophy of the proverbial glass being “half full” rather than “half empty” to town business. Staff wholeheartedly embraced your call to positive action and has achieved many of your community goals over the last three years. There are far too many project completions to enumerate here, but I would be remiss if I did not mention three which are and will continue to have positive impacts on our community. One is the May River Initiatives and the other two are the Don Ryan Center for Innovation and the Bluffton Economic Development Corporation. The May River Project represents a comprehensive, expensive, long-term environmental rehabilitation project for this lifestyle defining community resource. The Don Ryan Center for Innovation is a public-private partnership with Clemson University which further defines the future economic definition of our Town. The Bluffton Development Corporation provides a working framework for economic work opportunities for the Town and region. You should not only feel good about these initiatives, but should be proud that they are about maintaining and enhancing the Bluffton State of Mind. You have positioned the community to take full advantage of these newly formed initiatives and have placed these new organizations in the forefront of the Town’s commitment to the future.

One of the community assets which should never be taken for granted are the numerous citizen volunteers who make our Town function more smoothly. There are some 134 talented citizen volunteers serving on the Town’s various Boards, Commissions and Committees that lend their time and expertise to help keep our community the Bluffton we all know, love and cherish. So I say a big thank you to all of them who give of their valuable time and talent to help the Town accomplish your community goals.

Let me remind you and our citizens that a Budget is a living document that is reviewed and used every day for management of Town services. Just because an expenditure is appropriated in the adopted budget, it does not mean it will necessarily be spent. All expenditures are audited and constantly evaluated throughout the fiscal year. Over the past three budget cycles, the operating departments have been able to operate without expending all of the allocated resources and have by close scrutiny of activities returned significant dollars to the General Fund. It will be tough this year to repeat this return of monies to the General Fund, but it is a challenge worthy of pursuit. My expectation is that the challenge will be met.

As you begin your budget review during this new economy and reassessment year, let me thank you in advance for your knowledge and appreciation for the predicament our community finds itself in. Your collective view as a team is even more appreciated during these times.

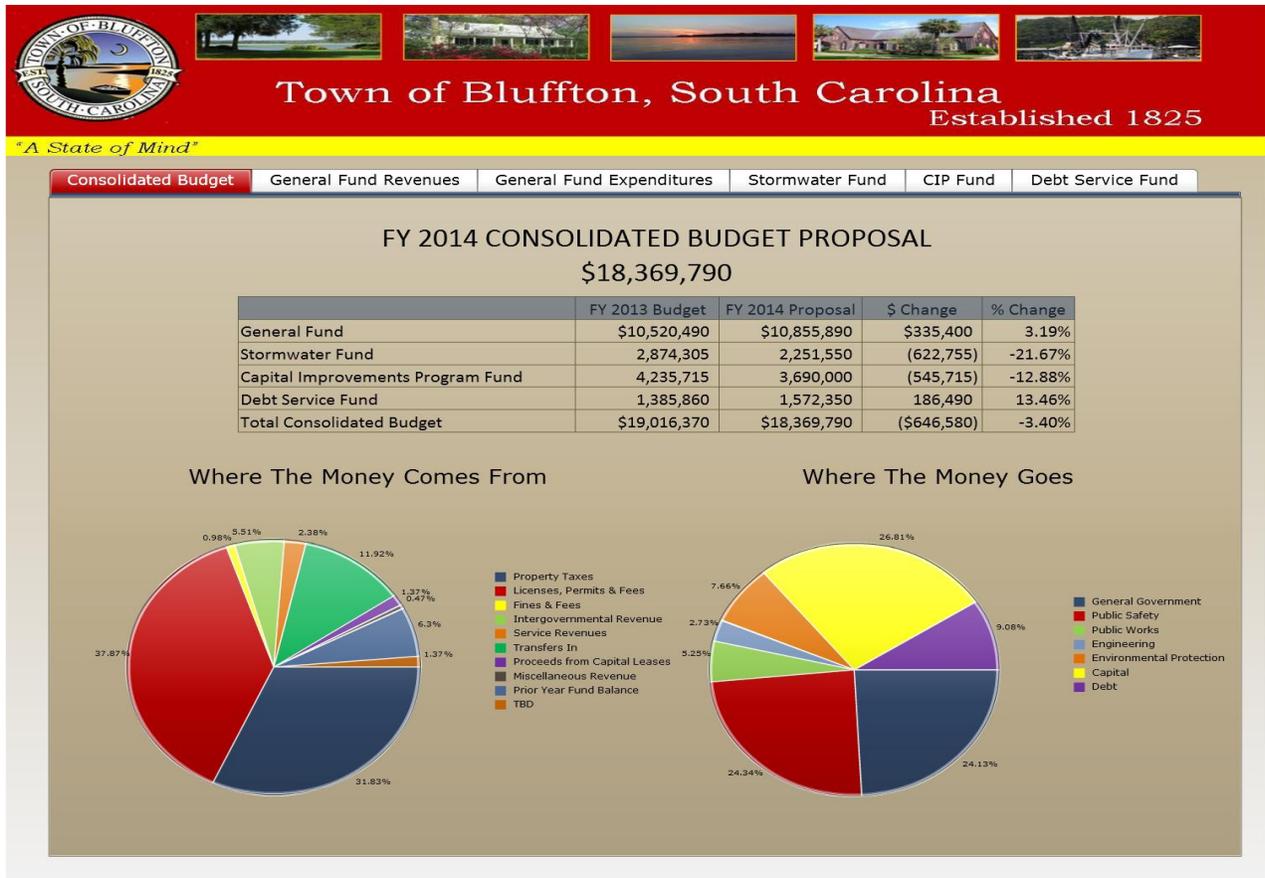
Let me express my deep appreciation to the Finance Director and her talented team for helping make the difficult financial decisions clearer. The proposed budget document holds a wealth of financial and operational information for all. A special thank you goes to Kathy Glover for creating this more readable and understandable budget document for our citizens. An

additional thank you to all Departments for their contributions and to the Department Directors who understand how to make the most out of having to constantly do more with less.

The staff and I look forward to working with you in adopting the Fiscal Year 2014 Budget.

For a brief overview of the Town’s Consolidated Budget, you may visit the Town’s website utilizing the link below. The “Budget Dashboard” provides some interactive data through the use of tabs for each fund and includes additional drop down options to view the General Fund revenues and expenditures in more detail.

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



Sincerely,

Anthony W. Barrett
Town Manager



Town of Bluffton, South Carolina
Consolidated Municipal Budget
Fiscal Year
July 1, 2013 through June 30, 2014

Elected Officials

Mayor: The Honorable Lisa Sulka

Council Members:

Oliver Brown – Mayor Pro Tempore
Michael Raymond
Ted Huffman
Karen Lavery

Appointed Officials

Anthony W. Barrett – Town Manager

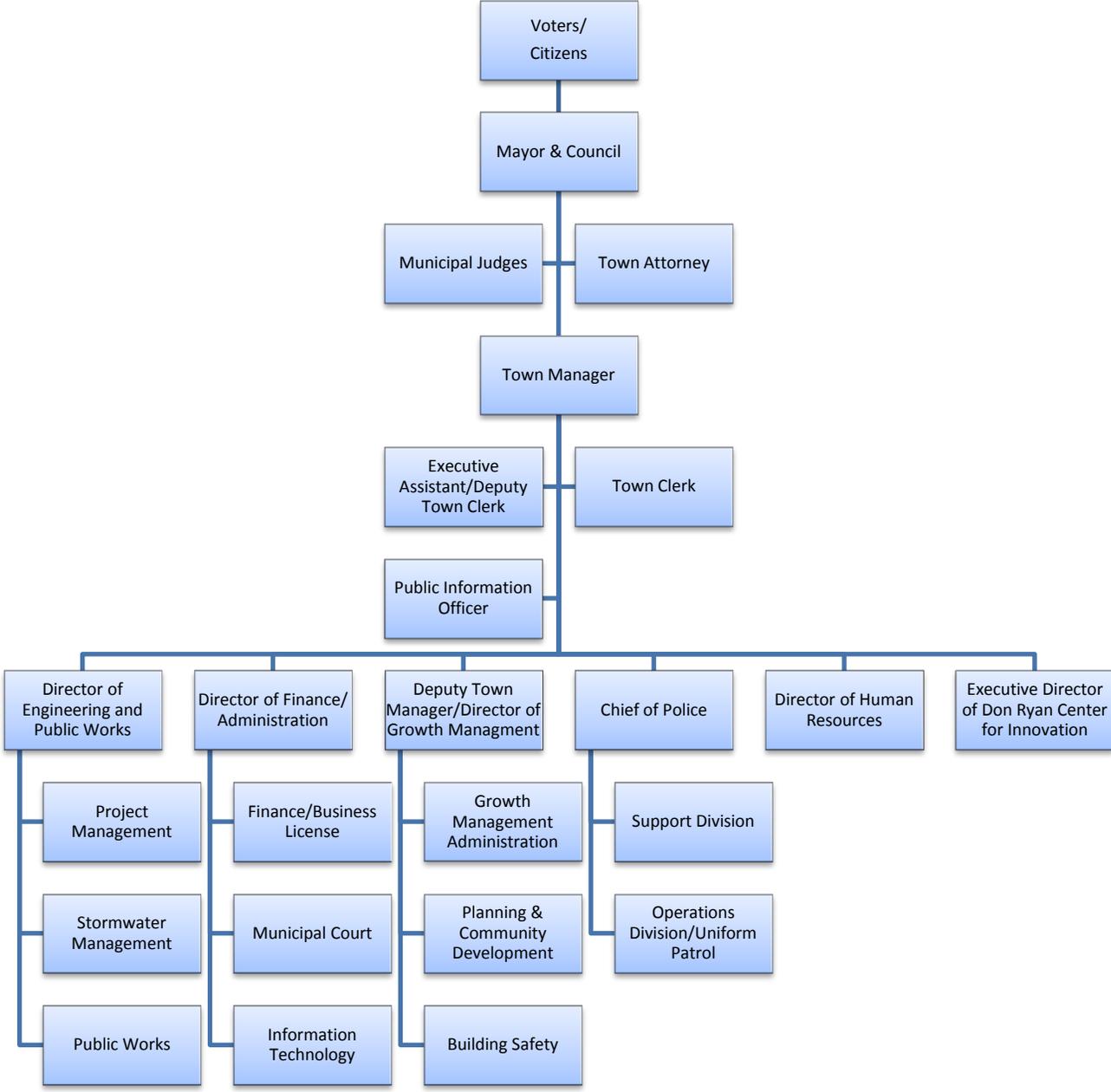
Terry A. Finger – Town Attorney

Senior Management

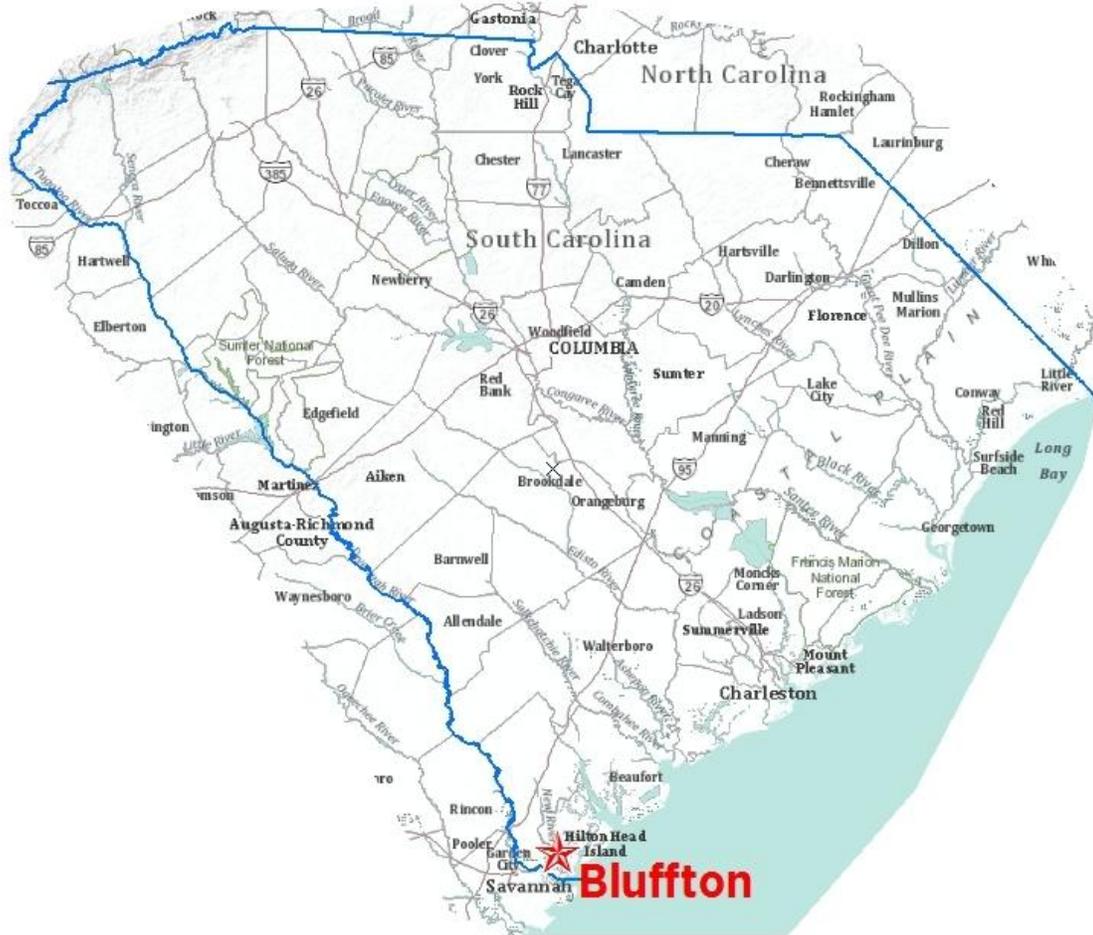
Marc Orlando
James Ayers
Shirley Freeman
Jessie Hershey
Vacant
Joey Reynolds
Sandra Lunceford
Debbie Szpanka

Deputy Town Manager/Director of Growth Management
Director of Engineering and Public Works
Director of Finance/Administration
Director of Human Resources
Director of Don Ryan Center for Innovation
Chief of Police
Town Clerk
Public Information Officer

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:

*AAA Five-Diamond
Most Luxurious Accommodations North America*

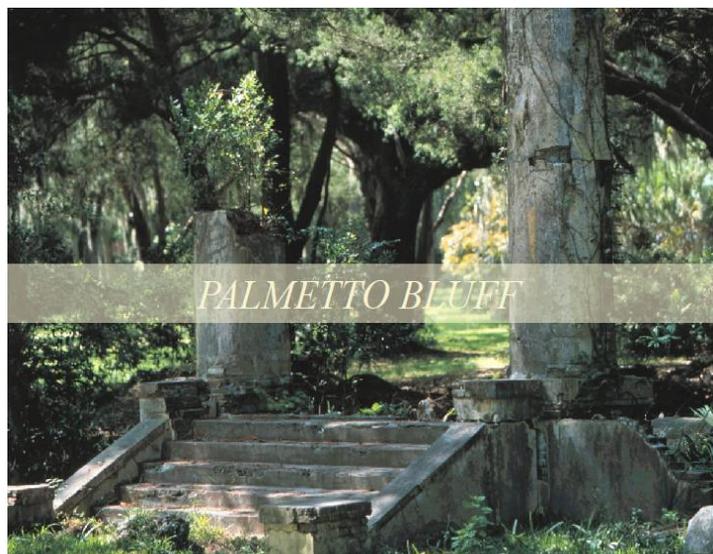
*U.S. News & World Report
Rated No. 1 Hotel in South Carolina and No. 3
Top 10 Hotels in the U.S. – 2013*

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

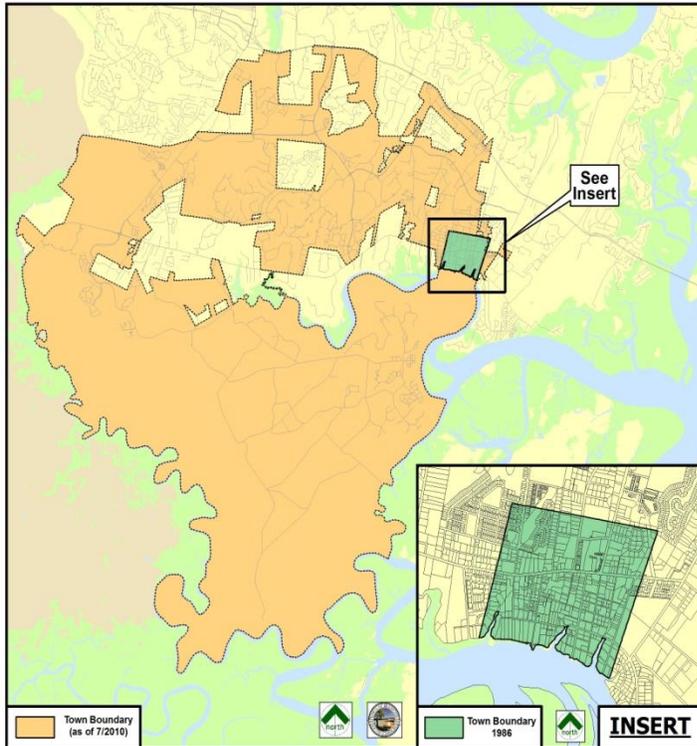
*Conde Nast Travelers Readers' Choice Awards
Voted #1 Best Resort in the Southern US – 2012*

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

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



Town of Bluffton at a Glance



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

Government Profile

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

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

Local Economy

The Town responded to its anticipated growth by collecting fees from the developers to try and shield existing residents from the costs associated with growth. During the economic downturn, these fees decreased significantly. However, the accumulation of these monies in prior fiscal years provides a sufficient fund balance to supplement future budgets. These fees are now trending upward and the budgeted amount for Fiscal Year 2014 is increased 20% from prior year.

Town of Bluffton at a Glance

Local Economy

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

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



In 2010, construction of a second two-story building serving as National Headquarters for CareCore and encompassing approximately 35,000 additional square feet was completed. To date, more than 400 jobs have been created.



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

Town of Bluffton at a Glance

Local Economy



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

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

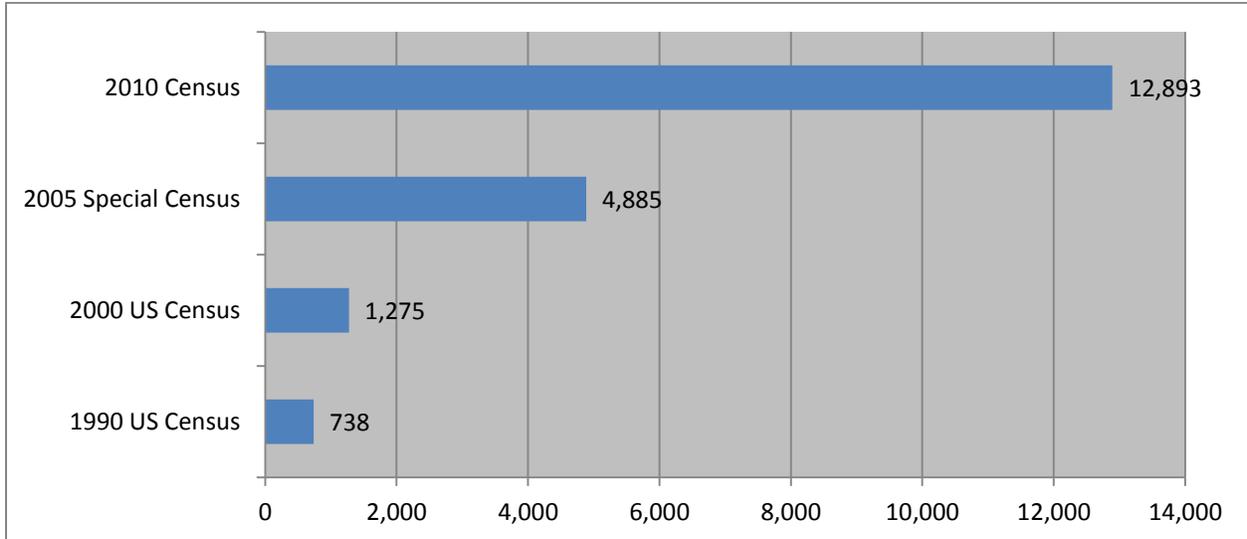
In January of 2012, Station 300, a family entertainment complex including 24-lanes of bowling opened in Buckwalter Place. The complex uses state-of-the-art digital technology in every area of operation, including software developed by 2G to enable innovative marketing and operation of the entertainment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



Town of Bluffton at a Glance

Economics Profile

Population



Source: U.S. Census Bureau

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

Unemployment

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

Year Ended	Beaufort County	South Carolina	United States
2000	3.1%	3.6%	4.0%
2001	3.9%	5.2%	4.7%
2002	4.2%	6.0%	5.8%
2003	4.8%	6.7%	6.0%
2004	5.0%	6.8%	5.5%
2005	4.9%	6.8%	5.1%
2006	4.7%	6.4%	4.6%
2007	4.3%	5.6%	4.6%
2008	5.3%	6.8%	5.8%
2009	8.9%	11.5%	9.3%
2010	9.0%	11.2%	9.6%
2011	9.2%	10.4%	8.9%
2012	7.9%	9.1%	8.1%

Source: US Department of Labor, Bureau of Labor Statistics

Town of Bluffton at a Glance

Economics Profile

Per Capita Income

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

Year Ended	Beaufort County Per Capita Income	Beaufort County Percentage of U.S. Per Capita	South Carolina Per Capita Income	United States Per Capita Income
2001	\$34,345	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	109.51%	\$31,448	\$38,637
2010	\$42,430	106.63%	\$32,193	\$39,791
2011	\$41,662	100.25%	\$33,388	\$41,560
2012	na	na	\$34,266	\$42,693

na = not available

Source: U.S. Bureau of Economic Analysis

Note: Historically, 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 only	Education	521
CareCore National, LLC	Healthcare	474
Inn at Palmetto Bluff & Palmetto Bluff Clubs	Hotel/Tourism	323
Publix	Retail	225
Hargray	Communications	170
Bluffton Township Fire Department	Public Service	126
Kroger	Retail	122
Town of Bluffton	Government	104
Outback Steakhouse	Restaurant	85
Jim 'N Nick's Restaurant	Restaurant	70

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 2013 Tax Year 2012 <u>Assessed Value</u>	Percent of Total <u>Assessed Value</u>
South Carolina Electric & Gas	\$4,109,110	2.9%
Palmetto Electric Cooperative	\$1,836,070	1.3%
East Cost Newspaper	\$2,534,890	1.8%
JP Morgan Chase Commercial Mortgage	\$1,274,730	0.0%
May River Forest LLC	\$3,338,780	2.3%

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

Property Tax Rates

Direct and Overlapping

Fiscal Year	Tax Year	Town of Bluffton	<i>Overlapping Rates</i>		
			Beaufort County	Bluffton Fire District	Total Rate
2004	2003	49.00	194.4	26.1	269.5
2005	2004	42.00	142.8	18.6	203.4
2006	2005	42.00	146.1	20.2	208.3
2007	2006	42.00	157.8	21.0	220.8
2008	2007	40.00	174.7	22.0	236.7
2009	2008	40.00	182.50	22.70	245.20
2010	2009	38.00	160.65	20.04	218.69
2011	2010	38.00	164.13	20.05	222.18
2012	2011	38.00	165.80	20.05	223.85
2013	2012	38.00	167.78	20.49	226.27
2014	2013	44.35	188.56	24.02	256.93

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
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	2,566,299,487
2012	2011	130,578,732	2,489,307,650	6,372,315	106,205,250	136,951,047	2,595,512,900
2013	2012	136,407,983	2,564,720,822	7,497,995	124,966,583	143,905,978	2,689,687,405
2014	2013	123,858,332	2,332,336,345	8,819,505	146,991,750	132,677,837	2,479,328,095

Note: FY 2013 and FY 2014 Estimated

Town of Bluffton at a Glance

Economics Profile

Legal Debt Margin Calculation

Estimated Assessed Value – FY 2014	\$ 132,677,837
Debt Limit (8% of assessed value)	10,614,227
Debt applicable to limit	<u>(6,500,000)</u>
Legal Debt Margin (without a referendum)	<u>\$ 4,114,227</u>
Total net debt applicable to the limit as a percentage of debt limit	61.2%

Legal Debt Margin Information Last Five Years

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Debt limit	\$9,810,254	\$10,961,884	\$10,917,341	\$10,956,084	\$11,512,478
Total net debt applicable to limit	\$40,000	\$20,000	\$6,500,000	\$6,500,000	\$6,500,000
Legal debt margin	\$9,770,254	\$10,941,884	\$4,417,341	\$4,456,084	\$5,012,478
Total net debt applicable to limit as a percentage of debt limit	0.41%	0.18%	59.54%	59.33%	56.46%

Financial Policies

Budget Policy

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

A. Annual Balanced Budget

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

B. Amendments

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

Financial Policies

Budget Policy

C. Revenues

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

D. Expenditures

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

E. Capital Improvements Program

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

Financial Policies

Budget Policy

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

Fund Balance Policy

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

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

Financial Policies

Fund Balance Policy

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

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

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

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

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

General Fund Unassigned Fund Balance

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

Financial Policies

Fund Balance Policy

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

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

Local Accommodations Tax Fund Balance

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

Debt Management Policy

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

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

Financial Policies

Debt Management Policy

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

Financial Policies

Debt Management Policy

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

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

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

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

Financial Policies

Debt Management Policy

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

Accounting Policy

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

Financial Policies

Accounting Policy

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

Investment Policy

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

Financial Policies

Investment Policy

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

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

Financial Policies

Investment Policy

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

Disaster Planning Policies

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

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

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

Financial Policies

Disaster Planning Policies

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

Consolidated Budget

Budget Summary by Fund

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

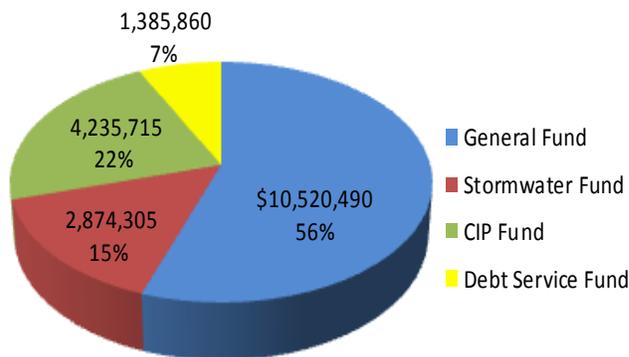
The General Fund is the Town’s primary operating fund and is used to account for all Town financial resources except those to be accounted for in another fund. Principal sources of revenue are property taxes and licenses and permit fees.

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

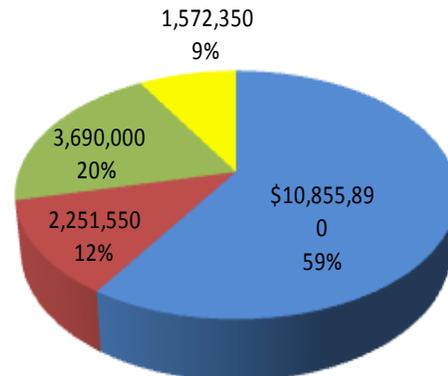
The Capital Improvements Program (CIP) Fund accounts for and reports financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. In addition to funding with bond proceeds and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

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

FY 2013 Budget - \$19,016,370



FY 2014 Budget - \$18,369,790



	FY 2013 Revised Budget	FY 2014 Adopted Budget	\$ Change	% Change
General Fund	\$10,520,490	\$10,855,890	\$ 335,400	3.19%
Stormwater Fund	2,874,305	2,251,550	\$ (622,755)	-21.67%
CIP Fund	4,235,715	3,690,000	\$ (545,715)	-12.88%
Debt Service Fund	1,385,860	1,572,350	\$ 186,490	13.46%
Total Consolidated Budget	<u>\$19,016,370</u>	<u>\$18,369,790</u>	<u>\$ (646,580)</u>	<u>-3.40%</u>

Consolidated Budget

Budget Summary by Fund

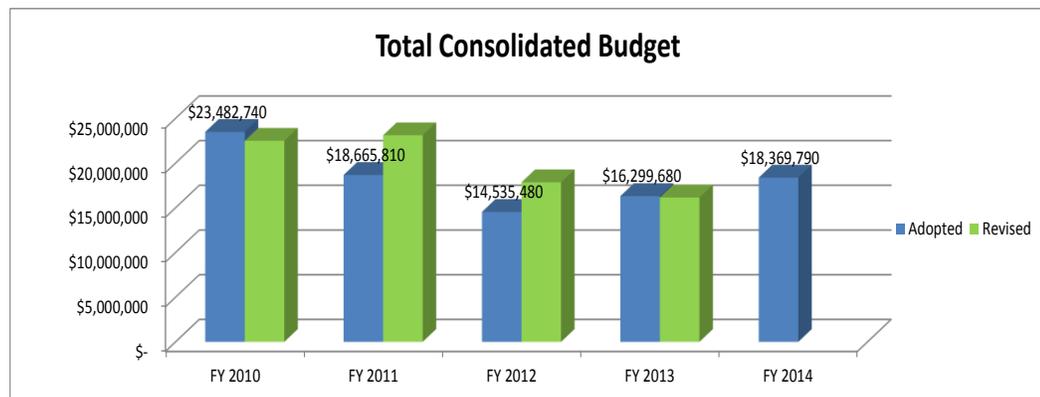
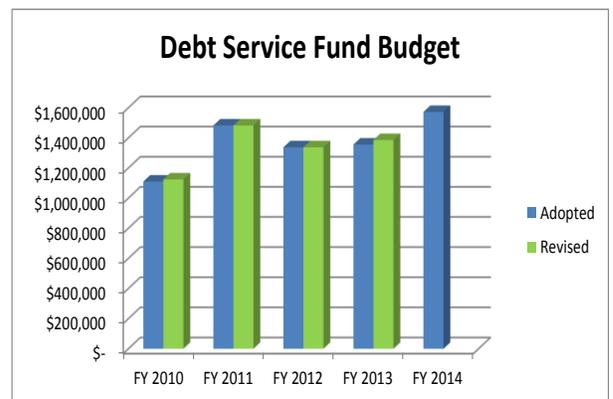
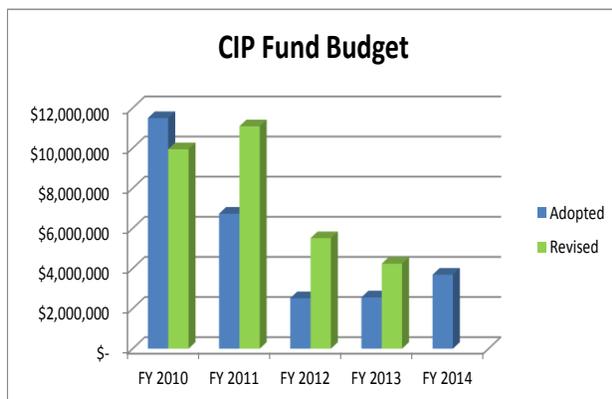
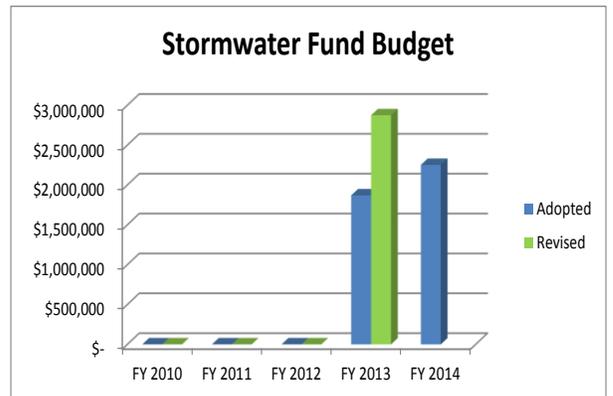
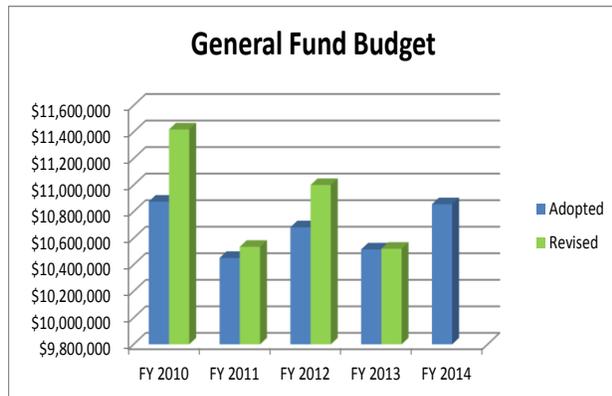
Last Five Years

	General Fund	
	Adopted	Revised
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	\$ 10,520,490
FY 2014	\$ 10,855,890	

	Stormwater Fund	
	Adopted	Revised
FY 2010	\$ -	\$ -
FY 2011	\$ -	\$ -
FY 2012	\$ -	\$ -
FY 2013	\$ 1,868,830	\$ 2,874,305
FY 2014	\$ 2,251,550	

	CIP Fund	
	Adopted	Revised
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	\$ 4,235,815
FY 2014	\$ 3,690,000	

	Debt Service Fund	
	Adopted	Revised
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	\$ 1,385,860
FY 2014	\$ 1,572,350	

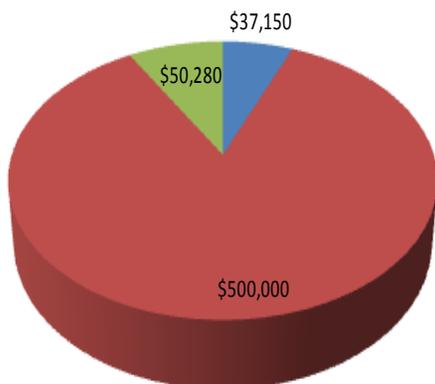


Consolidated Budget

Sources and Uses by Fund

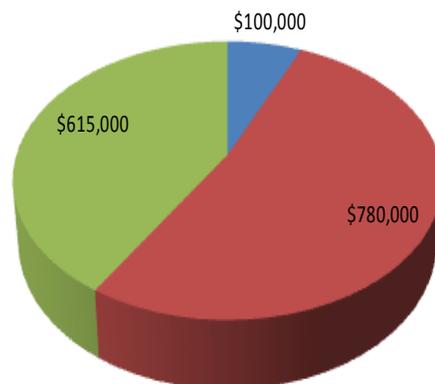
	General Fund	Stormwater Fund	CIP Fund	Debt Service Fund	Consolidated Total
Revenues and Other Sources					
Property Taxes	\$ 4,097,000	\$ -	\$ -	\$ 1,465,215	\$ 5,562,215
Licenses & Permits	4,411,520	1,080,000	1,000,000	-	6,491,520
Intergovernmental Revenue	522,400	290,000	100,000	106,535	1,018,935
Service Revenues	415,600	-	-	-	415,600
Fines & Fees	170,500	-	-	-	170,500
Miscellaneous Revenue	81,800	200	-	600	82,600
Transfers In	587,430	-	1,495,000	-	2,082,430
Proceeds	377,010	-	-	-	377,010
Other Financing Sources (TBD)	-	-	1,000,000	-	1,000,000
Budgeted Use of Prior Year Fund Balance	192,630	881,350	95,000	-	1,168,980
Total Revenues and Sources	\$10,855,890	\$2,251,550	\$3,690,000	\$1,572,350	\$18,369,790
Expenditures and Other Uses					
Operations	\$10,370,230	\$ 741,300	\$ -	\$ -	\$11,111,530
Debt	95,650	-	-	1,572,350	1,668,000
Capital	390,010	844,970	3,690,000	-	4,924,980
Transfers Out	-	665,280	-	-	665,280
Total Expenditures and Uses	\$10,855,890	\$2,251,550	\$3,690,000	\$1,572,350	\$18,369,790

General Fund Transfers In



■ State Accommodations Tax ■ Hospitality Tax ■ Stormwater Utility Fees

CIP Fund Transfers In



■ Local Accommodations Tax ■ Hospitality Tax ■ Stormwater Utility Fees

Consolidated Budget

Budget Summary Compared to Prior Year

	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Revenues and Other Sources				
Property Taxes	\$ 5,186,375	\$ 5,562,215	\$ 375,840	7.25%
Licenses & Permits	5,213,950	6,491,520	1,277,570	24.50%
Intergovernmental Revenue	3,409,105	1,018,935	(2,390,170)	-70.11%
Service Revenues	375,950	415,600	39,650	10.55%
Fines & Fees	260,000	170,500	(89,500)	-34.42%
Miscellaneous Revenue	117,300	82,600	(34,700)	-29.58%
Transfers In	2,306,190	2,082,430	(223,760)	-9.70%
Proceeds	270,000	377,010	107,010	39.63%
Other Financing Sources (TBD)	-	1,000,000	1,000,000	N/A
Budgeted Use of Prior Year Fund Balance	1,877,500	1,168,980	(708,520)	-37.74%
Total Revenues	\$19,016,370	\$18,369,790	\$ (646,580)	-3.40%
Expenditures and Other Uses				
Operations	\$10,893,950	\$11,111,530	217,580	2.00%
Debt	1,399,810	1,668,000	268,190	19.16%
Capital	6,089,520	4,924,980	(1,164,540)	-19.12%
Transfers Out	633,090	665,280	32,190	5.08%
Total Expenditures	\$19,016,370	\$18,369,790	\$ (646,580)	-3.40%

The budget increase in property taxes over prior year is primarily due to collections being more than anticipated in FY 2013. In order to maintain these revenues at a neutral level after reassessment, a roll forward millage rate increasing from 38 to 42.6 is adopted. An additional increase of 1.75 mills is adopted for the Debt Service Fund to cover the first principal payment due on the GO Bond for the new Law Enforcement Center. This brings the total millage rate for the Town of Bluffton to 44.35 mills.

The increase in Licenses & Permits is due to an upward trend with revenues for FY 2013 being more than anticipated as well. However, \$1,000,000 of this increase is projected for Multi-County Industrial Park (MCIP) fees for appropriation in the CIP Fund's Buckwalter Tech Park Infrastructure Project.

Intergovernmental Revenues are decreased significantly due to less federal and state funding projected for FY 2014. Subsequently, the Capital Projects are decreasing as well. However, funds remaining unspent at year-end will be carried forward to FY 2014 through a Council-approved Budget Amendment.

The operations expenditures are projected to increase 2% primarily due to increased employer contributions for health insurance and an increase in the garbage collection contract for residential trash pickup increasing from \$8.49 to \$9.25 per household beginning July 1, 2013 (representing an increase of approximately \$50,000). Initial uniform and equipment costs and training associated with the new Officer Reserve Program is contributing to the increase as well.

Consolidated Budget

Estimated Changes in Fund Balance

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

The Town of Bluffton strives to maintain a committed General Fund balance equal to 15% of the budgeted General Fund expenditures as the Emergency Recovery Fund. After this fund balance is achieved, an unassigned fund balance goal for the fiscal year should be 10% of the budgeted operating General Fund expenditures. This 25% goal amounts to \$2,713,973 for FY 2014. The estimated fund balance for the year ending June 30, 2014, is \$5,179,932 which represents approximately 48% of the FY 2014 General Fund Budget.

A summary of the estimated changes in Fund Balance for FY 2014 follows:

Fund	Estimated Changes In Fund Balance					
	Beginning Balance	Revenues & Other Sources	Expenditures & Other Uses	Ending Balance	\$ Change	% Change
General Fund ¹	\$ 5,304,512	\$ 10,731,310	\$ 10,855,890	\$ 5,179,932	\$ (124,580)	-2.35%
Stormwater Fund ²	1,007,766	704,920	1,586,270	126,416	(881,350)	-87.46%
Capital Improvements Program Fund ³	1,660,769	3,595,000	3,690,000	1,565,769	(95,000)	-5.72%
Debt Service Fund	1,134,838	1,722,350	1,533,575	1,323,613	188,775	16.63%
Total	\$ 9,107,885	\$ 16,753,580	\$ 17,665,735	\$ 8,195,730	\$ (912,155)	-10.02%

¹A budgeted use of fund balance in the amount of \$124,580 is proposed for FY 2014 in the General Fund. Of this, \$108,650 is appropriated from the Vehicle and Equipment Reserve and \$15,930 from the Drug Forfeitures Reserve to fund the new Vice and Drug Enforcement Program. 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 \$881,350 is proposed for FY 2014 in the Stormwater Fund. Even though estimated revenues more than cover the estimated annual routine expenditures for Stormwater Management, the use of fund balance is necessary to complete the multi-year capital projects for Stormwater initiatives.

³A budgeted use of fund balance in the amount of \$95,000 is proposed for the FY 2014 Capital Improvements Program (CIP) Fund for Phase 2 of the Buck Island Sewer Phase 4 and Parks and Recreation Improvements.

Consolidated Budget

Estimated Changes in Fund Balance

	General Fund				Stormwater Fund			
	Actual 2011	Actual 2012	Estimate 2013	Adopted 2014	Actual 2011	Actual 2012	Estimate 2013	Adopted 2014
Beginning Fund Balance, July 1st	\$ 4,050,528	\$ 4,748,967	\$ 5,211,587	\$ 5,304,512	\$ 702,994	\$ 1,093,262	\$ 1,387,641	\$ 1,007,766
Revenues								
Property Taxes	\$ 3,939,792	\$ 3,930,891	\$ 4,074,840	\$ 4,097,000	\$ -	\$ -	\$ -	\$ -
Licenses, Permits & Fees	4,024,169	4,267,828	4,374,720	4,536,570	957,264	1,039,436	1,060,000	1,080,000
Intergovernmental Revenue	701,672	694,151	584,000	465,400	-	-	307,875	290,000
Service Revenues	318,866	329,090	375,600	415,600	-	-	-	-
Fines & Fees	215,861	19,665	182,040	170,500	-	-	-	-
Miscellaneous Revenue	115,912	86,463	81,450	81,800	569	212	200	200
Total Revenues	\$ 9,316,272	\$ 9,504,488	\$ 9,672,650	\$ 9,766,870	\$ 957,833	\$ 1,039,648	\$ 1,368,075	\$ 1,370,200
Expenditures								
Operations	\$ 9,279,611	\$ 10,051,201	\$ 10,103,545	\$ 10,370,230	\$ -	\$ -	\$ 696,670	\$ 741,300
Debt Service	211,086	40,769	43,950	95,650	-	-	-	-
Capital Outlay/Projects	56,413	361,393	213,510	390,010	-	-	699,715	844,970
Total Expenditures	\$ 9,547,110	\$ 10,453,363	\$ 10,361,005	\$ 10,855,890	\$ -	\$ -	\$ 1,396,385	\$ 1,586,270
Other Financing Sources (Uses)								
Transfers In	\$ 981,769	\$ 1,243,495	\$ 581,280	\$ 587,430	\$ -	\$ -	\$ -	\$ -
Transfers Out	(52,492)	-	-	-	(567,565)	(745,269)	(351,565)	(665,280)
TBD	-	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-	-
Proceeds from Capital Lease Purchases	-	168,000	200,000	377,010	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 929,277	\$ 1,411,495	\$ 781,280	\$ 964,440	\$ (567,565)	\$ (745,269)	\$ (351,565)	\$ (665,280)
Total Available Funding Sources	\$ 10,245,549	\$ 10,915,983	\$ 10,453,930	\$ 10,731,310	\$ 390,268	\$ 294,379	\$ 1,016,510	\$ 704,920
Total Appropriations	(9,547,110)	(10,453,363)	(10,361,005)	(10,855,890)	-	-	(1,396,385)	(1,586,270)
Total Other Sources of Cash	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	\$ 698,439	\$ 462,620	\$ 92,925	\$ (124,580)	\$ 390,268	\$ 294,379	\$ (379,875)	\$ (881,350)
Projected Ending Fund Balance, June 30	\$ 4,748,967	\$ 5,211,587	\$ 5,304,512	\$ 5,179,932	\$ 1,093,262	\$ 1,387,641	\$ 1,007,766	\$ 126,416

Consolidated Budget

Estimated Changes in Fund Balance

	Capital Improvements Program Fund				Debt Service Fund			
	Actual 2011	Actual 2012	Estimate 2013	Proposed 2014	Actual 2011	Actual 2012	Estimate 2013	Proposed 2014
Beginning Fund Balance, July 1st	\$ 1,448,707	\$ 2,935,727	\$ 1,576,369	\$ 1,660,769	\$ 1,612,017	\$ 668,245	\$ 922,243	\$ 1,134,838
Revenues								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,212,210	\$ 1,302,536	\$ 1,305,950	\$ 1,465,215
Licenses & Permits	-	-	-	1,000,000	144,155	169,939	159,000	150,000
Intergovernmental Revenue	1,196,101	1,133,025	2,182,505	100,000	75,522	116,686	111,610	106,535
Service Revenues	-	-	-	-	-	-	-	-
Fines & Fees	-	-	-	-	-	-	-	-
Miscellaneous Revenue	377,477	81,778	78,000	-	27,430	140	2,800	600
Total Revenues	\$ 1,573,578	\$ 1,214,803	\$ 2,260,505	\$ 1,100,000	\$ 1,459,317	\$ 1,589,301	\$ 1,579,360	\$ 1,722,350
Expenditures								
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	-	14,325,959	1,335,303	1,336,765	1,533,575
Capital Outlay/Projects	8,082,085	3,174,758	4,033,900	3,690,000	-	-	-	-
Total Expenditures	\$ 8,082,085	\$ 3,174,758	\$ 4,033,900	\$ 3,690,000	\$ 14,325,959	\$ 1,335,303	\$ 1,336,765	\$ 1,533,575
Other Financing Sources (Uses)								
Transfers In	\$ 1,107,557	\$ 600,597	\$ 1,498,995	\$ 1,495,000	\$ 52,870	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-	-	(30,000)	-
TBD	-	-	-	1,000,000	-	-	-	-
Bond Issuance	6,500,000	-	-	-	11,870,000	-	-	-
Proceeds from Capital Lease Purchases	-	-	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	387,970	-	358,800	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 7,995,527	\$ 600,597	\$ 1,857,795	\$ 2,495,000	\$ 11,922,870	\$ -	\$ (30,000)	\$ -
Total Available Funding Sources	\$ 9,569,105	\$ 1,815,400	\$ 4,118,300	\$ 3,595,000	\$ 13,382,187	\$ 1,589,301	\$ 1,549,360	\$ 1,722,350
Total Appropriations	(8,082,085)	(3,174,758)	(4,033,900)	(3,690,000)	(14,325,959)	(1,335,303)	(1,336,765)	(1,533,575)
Total Other Sources of Cash	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	\$ 1,487,020	\$ (1,359,358)	\$ 84,400	\$ (95,000)	\$ (943,772)	\$ 253,998	\$ 212,595	\$ 188,775
Projected Ending Fund Balance, June 30	\$ 2,935,727	\$ 1,576,369	\$ 1,660,769	\$ 1,565,769	\$ 668,245	\$ 922,243	\$ 1,134,838	\$ 1,323,613

Consolidated Budget

Budget Detail Schedules by Fund

General Fund

	FY 2011 Actual	FY 2012 Actual	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Property Taxes	\$ 3,939,792	\$ 3,930,891	\$ 3,950,000	\$ 4,097,000	\$ 147,000	3.72%
Licenses & Permits						
Business licenses	\$ 1,031,663	\$ 1,107,572	\$ 1,155,000	\$ 1,200,000	\$ 45,000	3.90%
MASC Telecommunications	88,262	89,175	90,000	105,000	15,000	16.67%
MASC Insurance Tax Collection	803,738	984,755	825,000	923,000	98,000	11.88%
Franchise Fees	1,202,270	1,250,200	1,315,275	1,592,350	277,075	21.07%
Building Safety Permits	532,291	576,706	565,000	615,000	50,000	8.85%
Municipal Improvement Development Fees	159,300	150,300	170,100	-	(170,100)	-100.00%
Administrative Fees	94,646	50,646	88,000	50,645	(37,355)	-42.45%
Fee In Lieu of Taxes	90,000	21,146	10,575	10,575	-	0.00%
Application Fees	21,999	37,328	35,000	40,000	5,000	14.29%
Total Licenses & Permits	\$ 4,024,169	\$ 4,267,828	\$ 4,253,950	\$ 4,536,570	\$ 282,620	6.64%
Intergovernmental						
State Shared Revenues						
Local Government Fund	\$ 180,216	\$ 229,115	\$ 230,540	\$ 238,900	\$ 8,360	3.63%
Alcohol Tax	53,680	54,950	50,000	-	(50,000)	-100.00%
Federal Grants	254,002	193,560	-	-	-	N/A
State Grants	-	-	50,000	-	(50,000)	-100.00%
Total State Shared Revenues	\$ 487,898	\$ 477,625	\$ 330,540	\$ 238,900	\$ (91,640)	-27.72%
Other Local Governments						
School Resource Officer	\$ 148,129	\$ 154,830	\$ 155,000	\$ 160,000	\$ 5,000	3.23%
School Crossing Guard	65,645	61,696	66,500	66,500	-	0.00%
Total Other Local Governments	\$ 213,774	\$ 216,526	\$ 221,500	\$ 226,500	\$ 5,000	2.26%
Total Intergovernmental	\$ 701,672	\$ 694,151	\$ 552,040	\$ 465,400	\$ (86,640)	-15.69%
Service Revenues						
Contract Police Services	\$ 75,353	\$ 55,985	\$ 84,000	\$ 65,000	\$ (19,000)	-22.62%
Impact Fee Collection Fee	14,196	18,688	15,950	18,600	2,650	16.61%
Development Fees	229,317	254,417	276,000	332,000	56,000	20.29%
Total Service Revenues	\$ 318,866	\$ 329,090	\$ 375,950	\$ 415,600	\$ 39,650	10.55%
Fines & Fees						
Municipal Court	\$ 189,800	\$ 172,189	\$ 230,000	\$ 150,000	\$ (80,000)	-34.78%
Victims Assistance	26,061	23,652	30,000	20,500	(9,500)	-31.67%
Drug Forfeitures	-	224	-	-	-	N/A
Total Fines and Fees	\$ 215,861	\$ 196,065	\$ 260,000	\$ 170,500	\$ (89,500)	-34.42%
Other Revenues						
Miscellaneous	\$ 77,619	\$ 47,457	\$ 79,000	\$ 59,900	\$ (19,100)	-24.18%
Rental Income	16,535	20,960	20,000	15,700	(4,300)	-21.50%
Interest Income	21,758	18,046	15,000	6,200	(8,800)	-58.67%
Total Miscellaneous	\$ 115,912	\$ 86,463	\$ 114,000	\$ 81,800	\$ (32,200)	-28.25%
Total Revenues	\$ 9,316,272	\$ 9,504,488	\$ 9,505,940	\$ 9,766,870	\$ 260,930	2.74%
Other Financing Sources						
Transfers In From:						
State Accommodations Tax	\$ 31,769	\$ 33,495	\$ 33,600	\$ 37,150	\$ 3,550	10.57%
Local Accommodations Tax	\$ -	\$ -	\$ 6,500	\$ -	(6,500)	-100.00%
Hospitality Tax	500,000	500,000	500,000	500,000	-	0.00%
Stormwater Utility Fees	450,000	710,000	95,280	50,280	(45,000)	-47.23%
Budgeted Use of Prior Year Fund Balance	-	-	179,170	124,580	(54,590)	-30.47%
Total Transfers	\$ 981,769	\$ 1,243,495	\$ 814,550	\$ 712,010	\$ (102,540)	-12.59%
Proceeds From:						
Capital Lease Purchase	\$ -	\$ 168,000	\$ 200,000	\$ 377,010	\$ 177,010	88.51%
Total Proceeds	\$ -	\$ 168,000	\$ 200,000	\$ 377,010	\$ 177,010	88.51%
Total Revenues and Other Financing Sources	\$ 10,298,041	\$ 10,915,983	\$ 10,520,490	\$ 10,855,890	\$ 335,400	3.19%
Expenditures and Other Financing Uses						
Town Council	\$ 126,730	\$ 82,607	\$ 99,240	\$ 121,670	\$ 22,430	22.60%
Municipal Judges	47,437	41,207	50,220	47,615	\$ (2,605)	-5.19%
Executive	317,953	328,699	384,420	363,000	\$ (21,420)	-5.57%
Don Ryan Center for Innovation	-	54,310	154,045	155,300	\$ 1,255	0.81%
Human Resources	184,133	187,385	206,645	215,080	\$ 8,435	4.08%
Public Information	-	-	-	74,910	\$ 74,910	N/A
Finance/Business License	588,791	592,727	639,900	647,920	\$ 8,020	1.25%
Municipal Court	257,753	268,970	274,405	227,375	\$ (47,030)	-17.14%
Information Technology	446,554	537,104	605,735	638,605	\$ 32,870	5.43%
Growth Management Administration	322,262	380,789	397,835	474,370	\$ 76,535	19.24%
Planning & Community Development	879,714	609,595	578,390	478,600	\$ (99,790)	-17.25%
Building Safety	823,705	649,634	712,770	846,415	\$ 133,645	18.75%
Project Management	745,531	618,710	622,640	501,125	\$ (121,515)	-19.52%
Stormwater Management	-	628,030	-	-	\$ -	N/A
Public Works	807,676	1,084,897	1,003,475	998,750	\$ (4,725)	-0.47%
Police	3,210,459	3,505,717	3,830,610	4,063,175	232,565	6.07%
Non-Departmental	840,904	882,982	960,160	1,001,980	\$ 41,820	4.36%
Total Expenditures and Other Financing Uses	\$ 9,599,602	\$ 10,453,363	\$ 10,520,490	\$ 10,855,890	\$ 335,400	3.19%

Consolidated Budget

Budget Detail Schedules by Fund

Stormwater Fund

	FY 2011 Actual	FY 2012 Actual	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Licenses & Permits						
Stormwater Utility Fees	\$ 957,264	\$ 1,039,436	\$ 960,000	\$ 1,080,000	\$ 120,000	12.50%
Total Licenses & Permits	\$ 957,264	\$ 1,039,436	\$ 960,000	\$ 1,080,000	\$ 120,000	12.50%
Intergovernmental Revenue						
Federal Grants	\$ -	\$ -	\$ 557,875	\$ 290,000	\$ (267,875)	-48.02%
Total Intergovernmental Revenue	\$ -	\$ -	\$ 557,875	\$ 290,000	\$ (267,875)	-48.02%
Other Revenue						
Interest Income	\$ 569	\$ 212	\$ 500	\$ 200	\$ (300)	-60.00%
Total Other Revenue	\$ 569	\$ 212	\$ 500	\$ 200	\$ (300)	-60.00%
Total Revenues	\$ 957,833	\$ 1,039,648	\$ 1,518,375	\$ 1,370,200	\$ (148,175)	-9.76%
Other Financing Sources						
Transfers In From:						
Budgeted Use of Prior Year Fund Balance	\$ -	\$ -	\$ 1,355,930	\$ 881,350	\$ (474,580)	-35.00%
Total Transfers In	\$ -	\$ -	\$ 1,355,930	\$ 881,350	\$ (474,580)	-35.00%
Total Revenues and Other Financing Sources	\$ 957,833	\$ 1,039,648	\$ 2,874,305	\$ 2,251,550	\$ (622,755)	-21.67%
Expenditures and Other Financing Uses						
Personnel & Operating						
Stormwater Management Department	\$ -	\$ -	\$ 727,070	\$ 741,300	\$ 14,230	1.96%
Capital Projects						
Watershed Sewer Master Plan	\$ -	\$ -	\$ 100,000	\$ 90,000	\$ (10,000)	-10.00%
Stormwater Drainage Improvements	-	-	199,460	100,000	(99,460)	-49.86%
Hampton Hall Stormwater Retrofit	-	-	84,970	84,970	-	0.00%
Hampton Lakes Stormwater Retrofit	-	-	125,000	-	(125,000)	-100.00%
Wetlands Restoration	-	-	500,000	80,000	(420,000)	-84.00%
319 Pilot Project - Phase 1	-	-	484,715	-	(484,715)	-100.00%
319 Pilot Project - Phase 2	-	-	50,000	490,000	440,000	880.00%
Total Capital Projects	-	-	1,544,145	844,970	(699,175)	-45.28%
Transfer to General Fund	\$ 450,000	\$ 719,642	\$ 95,280	\$ 50,280	\$ (45,000)	-47.23%
Transfer to Capital Improvements Program Fund	117,566	745,269	507,810	615,000	107,190	21.11%
Total Transfers Out	\$ 567,566	\$ 1,464,911	\$ 603,090	\$ 665,280	\$ 62,190	10.31%
Total Expenditures and Other Financing Uses	\$ 567,566	\$ 1,464,911	\$ 2,874,305	\$ 2,251,550	\$ (622,755)	-21.67%

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

Consolidated Budget

Budget Detail Schedules by Fund

Capital Improvements Program (CIP) Fund

	FY 2011 Actual	FY 2012 Actual	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Licenses & Permits						
MCIP Fees	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	N/A
Total Licenses & Permits	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	N/A
Intergovernmental						
State Grants	\$ 48,995	\$ -	\$ 830,715	\$ -	\$ (830,715)	-100.00%
Federal Grants	897,106	1,133,025	1,351,790	100,000	(1,251,790)	-92.60%
County Funds	250,000	-	-	-	-	N/A
Total Intergovernmental	\$ 1,196,101	\$ 1,133,025	\$ 2,182,505	\$ 100,000	\$ (2,082,505)	-95.42%
Other Revenues						
Rental Income	\$ 88,815	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income	31,691	15,418	-	-	-	N/A
Donations	256,971	66,360	-	-	-	N/A
Total Other Revenues	\$ 377,477	\$ 81,778	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 1,573,578	\$ 1,214,803	\$ 2,182,505	\$ 1,100,000	\$ (1,082,505)	-49.60%
Other Financing Sources						
Transfers In From:						
Local Accommodations Tax	\$ 12,221	\$ 40,702	\$ 49,190	\$ 100,000	\$ 50,810	103.29%
Hospitality Tax	323,946	523,231	969,810	780,000	(189,810)	-19.57%
Stormwater Utility Fees	117,566	35,269	507,810	615,000	107,190	21.11%
Boat Ramp Fees	-	1,395	45,000	-	(45,000)	-100.00%
MDIF	-	-	99,000	-	(99,000)	-100.00%
Debt Service	653,800	-	-	-	-	N/A
Budgeted Use of Prior Year Fund Balance	-	-	312,400	95,000	(217,400)	-69.59%
Total Transfers	\$ 1,107,533	\$ 600,597	\$ 1,983,210	\$ 1,590,000	\$ (393,210)	-19.83%
Proceeds						
Bonds Issuance	\$ 6,500,000	\$ -	\$ -	\$ -	\$ -	N/A
TBD	-	-	-	1,000,000	1,000,000	N/A
Proceeds from Sale of Capital Assets	387,970	-	70,000	-	(70,000)	-100.00%
Total Proceeds	\$ 6,887,970	\$ -	\$ 70,000	\$ 1,000,000	\$ 930,000	1328.57%
Total Revenues and Other Financing Sources	\$ 9,569,081	\$ 1,815,400	\$ 4,235,715	\$ 3,690,000	\$ (545,715)	-12.88%
Expenditures and Other Financing Uses						
Cost of Issuance (GO BABs Bonds)	\$ 83,900	\$ -	\$ -	\$ -	\$ -	N/A
Pathways	292,230	75,428	335,240	80,000	(255,240)	-76.14%
Park Development	364,820	358,803	531,540	350,000	(181,540)	-34.15%
Stormwater	155,927	79,643	-	-	-	N/A
Sewer & Water	899,181	719,579	1,026,730	735,000	(291,730)	-28.41%
Roadway Improvements	740,000	839,350	1,218,625	400,000	(818,625)	-67.18%
Old Town Improvements	593,643	1,056,528	242,865	125,000	(117,865)	-48.53%
Town Facilities	4,752,160	45,193	-	1,000,000	1,000,000	N/A
Land Acquisition	200,200	234	880,715	1,000,000	119,285	13.54%
Total Expenditures and Other Financing Uses	\$ 8,082,061	\$ 3,174,758	\$ 4,235,715	\$ 3,690,000	\$ (545,715)	-12.88%

Consolidated Budget

Budget Detail Schedules by Fund

Debt Service Fund

	FY 2011 Actual	FY 2012 Actual	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Revenues						
Property Taxes						
Property Taxes - Tax Increment Financing (TIF) District	\$ 976,253	\$ 1,051,950	\$ 1,000,375	\$ 1,038,160	\$ 37,785	3.78%
Real and Personal Property Taxes - GO BABs	235,957	250,586	236,000	427,055	191,055	80.96%
Total Property Taxes	\$ 1,212,210	\$ 1,302,536	\$ 1,236,375	\$ 1,465,215	\$ 228,840	18.51%
Licenses & Permits						
Municipal Improvement District (MID) Fees	\$ 144,155	\$ 169,939	\$ -	\$ -	\$ -	N/A
Total Licenses & Permits	\$ 144,155	\$ 169,939	\$ -	\$ -	\$ -	N/A
Intergovernmental Revenue						
Series 2010 BABs Federal Interest Rebate	\$ 75,522	\$ 116,686	\$ 116,685	\$ 106,535	\$ (10,150)	-8.70%
Total Intergovernmental Revenue	\$ 75,522	\$ 116,686	\$ 116,685	\$ 106,535	\$ (10,150)	-8.70%
Other Revenues						
Investment Income	\$ 27,430	\$ 140	\$ 2,800	\$ 600	\$ (2,200)	-78.57%
Total Other Revenue	\$ 27,430	\$ 140	\$ 2,800	\$ 600	\$ (2,200)	-78.57%
Total Revenues	\$ 1,459,317	\$ 1,589,301	\$ 1,355,860	\$ 1,572,350	\$ 216,490	15.97%
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	20,888	-	-	-	-	N/A
Prior Year Fund Balance	-	-	30,000	-	(30,000)	-100.00%
Total Transfers In	\$ 52,870	\$ -	\$ 30,000	\$ -	\$ (30,000)	N/A
Proceeds:						
Refunding of TIF Bonds	\$ 11,870,000	\$ -	\$ -	\$ -	\$ -	N/A
Total Proceeds	11,870,000	-	-	-	-	N/A
Total Revenues and Other Financing Sources	\$ 13,382,187	\$ 1,589,301	\$ 1,385,860	\$ 1,572,350	\$ 186,490	13.46%
Expenditures and Other Financing Uses						
Series 2002 GO Bonds Debt Payments- Municipal Building Roof	\$ 20,888	\$ -	\$ -	\$ -	\$ -	N/A
Series 2005 & 2006 TIF Bonds Debt Payments	651,043	-	-	-	-	N/A
Series 2010 TIF Bonds Debt Payments	-	1,000,916	1,000,375	999,185	(1,190)	-0.12%
Series 2010 TIF Bonds Fund Balance Reserve	-	-	-	38,775	38,775	N/A
Refund of Existing TIF Debt	12,875,000	-	-	-	-	N/A
Cost of Issuance	90,339	-	-	-	-	N/A
Other Charges	34,889	1,000	3,000	1,000	(2,000)	-66.67%
Series 2010 GO BABs Debt Payments - Law Enforcement Center	-	333,387	333,390	533,390	200,000	59.99%
Series 2010 GO BABs Reserve - Law Enforcement Center	-	-	19,095	-	(19,095)	-100.00%
Transfers to CIP	653,800	-	30,000	-	(30,000)	-100.00%
Total Expenditures and Other Financing Uses	\$ 14,325,959	\$ 1,335,303	\$ 1,385,860	\$ 1,572,350	\$ 186,490	13.46%

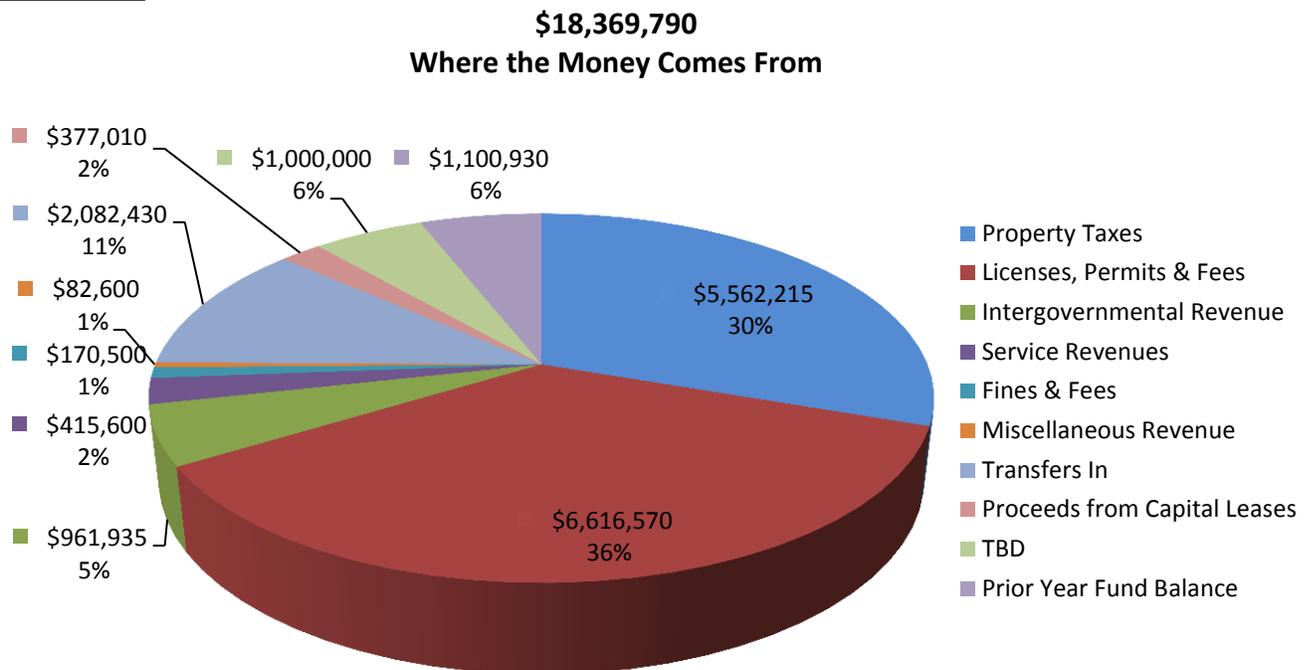
Consolidated Budget

Total All Funds

	FY 2011 Actual	FY 2012 Actual	FY 2013 Revised Budget	FY 2014 Proposed Budget	Budget \$ Change	Budget % Change
Revenues						
Property Taxes	\$ 5,152,002	\$ 5,233,427	\$ 5,186,375	\$ 5,562,215	\$ 375,840	7.25%
Licenses & Permits						
Franchise Fees	\$ 1,202,270	\$ 1,250,200	\$ 1,315,275	\$ 1,592,350	\$ 277,075	21.07%
Business licenses	1,031,663	1,107,572	1,155,000	1,200,000	45,000	3.90%
MASC Telecommunications	88,262	89,175	90,000	105,000	15,000	16.67%
MASC Insurance Tax Collection	803,738	984,755	825,000	923,000	98,000	11.88%
Building Safety Permits	532,291	576,706	565,000	615,000	50,000	8.85%
Stormwater Utility Fees	957,264	1,039,436	960,000	1,080,000	120,000	12.50%
Municipal Improvement Development Fees	159,300	150,300	170,100	-	(170,100)	-100.00%
MID Fees	144,155	169,939	-	-	-	N/A
MCIP Fees	-	-	-	1,000,000	1,000,000	N/A
Administrative Fees	94,646	50,646	88,000	50,645	(37,355)	-42.45%
Fee In Lieu of Taxes	90,000	21,146	10,575	10,575	-	0.00%
Application Fees	21,999	37,328	35,000	40,000	5,000	14.29%
Total Licenses & Permits	\$ 5,125,588	\$ 5,477,203	\$ 5,213,950	\$ 6,616,570	\$ 1,402,620	26.90%
Intergovernmental						
State Shared Revenues						
Local Government Fund	\$ 180,216	\$ 229,115	\$ 230,540	\$ 238,900	\$ 8,360	3.63%
Alcohol Tax	53,680	54,950	50,000	-	(50,000)	-100.00%
Federal Interest Rebates	75,522	116,686	116,685	106,535	(10,150)	-8.70%
Federal Grants	1,151,108	1,326,585	1,909,665	390,000	(1,519,665)	-79.58%
State Grants	48,995	-	880,715	-	(880,715)	-100.00%
Total State Shared Revenues	\$ 1,509,521	\$ 1,727,336	\$ 3,187,605	\$ 735,435	\$ (2,452,170)	-76.93%
Other Local Governments						
County Funds	\$ 463,774	\$ 216,526	\$ 221,500	\$ 226,500	\$ 5,000	0.00%
Total Other Local Governments	\$ 463,774	\$ 216,526	\$ 221,500	\$ 226,500	\$ 5,000	2.26%
Total Intergovernmental	\$ 1,973,295	\$ 1,943,862	\$ 3,409,105	\$ 961,935	\$ (2,447,170)	-71.78%
Service Revenues						
Contract Police Services	\$ 75,353	\$ 55,985	\$ 84,000	\$ 65,000	\$ (19,000)	-22.62%
Impact Fee Collection Fee	14,196	18,688	15,950	18,600	2,650	16.61%
Development Fees	229,317	254,417	276,000	332,000	56,000	20.29%
Total Sales and Service	\$ 318,866	\$ 329,090	\$ 375,950	\$ 415,600	\$ 39,650	10.55%
Fines & Fees						
Municipal Court	\$ 189,800	\$ 172,189	\$ 230,000	\$ 150,000	\$ (80,000)	-34.78%
Victims Assistance	26,061	23,652	30,000	20,500	(9,500)	-31.67%
Drug Forfeitures	-	224	-	-	-	N/A
Total Fees and Fines	\$ 215,861	\$ 196,065	\$ 260,000	\$ 170,500	\$ (89,500)	-34.42%
Other Revenues						
Miscellaneous	\$ 334,590	\$ 113,817	\$ 79,000	\$ 59,900	\$ (19,100)	-24.18%
Rental Income	105,350	20,960	20,000	15,700	(4,300)	-21.50%
Interest Income	81,448	33,816	18,300	7,000	(11,300)	-61.75%
Total Miscellaneous	\$ 521,388	\$ 168,593	\$ 117,300	\$ 82,600	\$ (34,700)	-29.58%
Total Revenues	\$13,307,000	\$13,348,240	\$14,562,680	\$13,809,420	\$ (753,260)	-5.17%
Other Financing Sources						
Transfers In From:						
State Accommodations Tax	\$ 31,769	\$ 33,495	\$ 33,600	\$ 37,150	\$ 3,550	10.57%
Local Accommodations Tax	12,221	40,702	55,690	100,000	44,310	79.57%
Hospitality Tax	823,946	1,023,231	1,469,810	1,280,000	(189,810)	-12.91%
Stormwater Utility Fees	567,566	745,269	603,090	665,280	62,190	10.31%
Boat Ramp Fees	-	1,395	45,000	-	(45,000)	-100.00%
General Fund	52,870	-	99,000	-	(99,000)	-100.00%
Debt Service	653,800	-	-	-	-	N/A
Budgeted Use of Prior Year Fund Balance	-	-	1,877,500	1,100,930	(776,570)	-41.36%
Total Transfers	\$ 2,142,172	\$ 1,844,092	\$ 4,183,690	\$ 3,183,360	\$ (1,000,330)	-23.91%
Proceeds From:						
Capital Lease Purchase	\$ -	\$ 168,000	\$ 200,000	\$ 377,010	\$ 177,010	88.51%
Sale of Assets	387,970	-	70,000	-	(70,000)	-100.00%
TBD	-	-	-	1,000,000	1,000,000	N/A
Bond Issuance	18,370,000	-	-	-	-	N/A
Total Proceeds	\$18,757,970	\$ 168,000	\$ 270,000	\$ 1,377,010	\$ 1,107,010	410.00%
Total Revenues and Other Financing Sources	\$34,207,142	\$15,360,332	\$19,016,370	\$18,369,790	\$ (646,580)	-3.40%
Expenditures and Other Financing Uses						
Town Council	\$ 126,730	\$ 82,606	\$ 99,240	\$ 121,670	\$ 22,430	22.60%
Municipal Judges	47,437	41,316	50,220	47,615	(2,605)	-5.19%
Executive	317,953	328,699	384,420	363,000	(21,420)	-5.57%
Don Ryan Center for Innovation	-	54,309	154,045	155,300	\$ 1,255	0.81%
Human Resources	184,133	187,384	206,645	215,080	\$ 8,435	4.08%
Public Information	-	-	-	74,910	\$ 74,910	N/A
Finance/Business License	588,791	592,727	639,900	647,920	\$ 8,020	1.25%
Municipal Court	257,753	268,860	274,405	227,375	(47,030)	-17.14%
Information Technology	446,554	494,425	594,585	625,605	\$ 31,020	5.22%
Growth Management Administration	322,262	380,789	397,835	474,370	\$ 76,535	19.24%
Planning & Community Development	879,714	609,598	578,390	478,600	(99,790)	-17.25%
Building Safety	823,705	649,635	712,770	846,415	\$ 133,645	18.75%
Project Management	745,531	618,710	622,640	501,125	(121,515)	-19.52%
Stormwater Management	-	574,097	727,070	741,300	\$ 14,230	1.96%
Public Works	807,676	796,449	993,475	964,250	(29,225)	-2.94%
Police	3,210,459	3,343,082	3,498,150	3,625,015	126,865	3.63%
Non-Departmental	840,904	842,213	960,160	1,001,980	\$ 41,820	4.36%
Transfers Out	567,566	745,269	633,090	665,280	\$ 32,190	5.08%
Capital	8,082,061	2,972,453	6,089,520	4,924,980	(1,164,540)	-19.12%
Debt	14,325,959	2,126,072	1,399,810	1,668,000	\$ 268,190	19.16%
Total Expenditures and Other Financing Uses	\$32,575,188	\$15,708,693	\$19,016,370	\$18,369,790	\$ (646,580)	-3.40%

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.

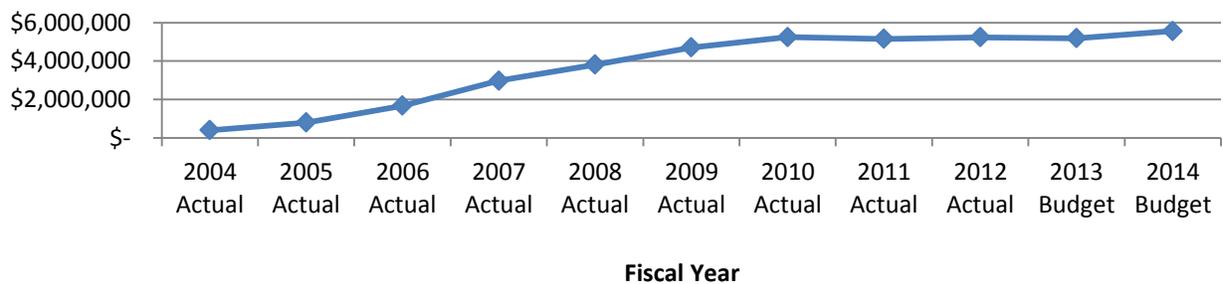
Consolidated Budget

Revenues

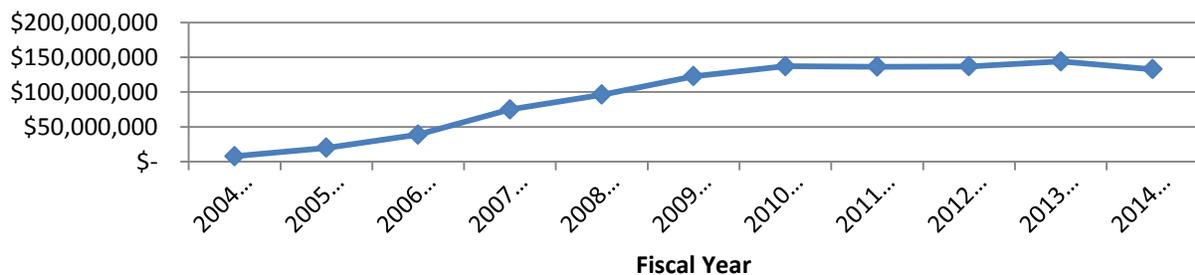
	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget Change \$	Budget Change %
Property Tax	\$5,186,375	\$5,562,215	\$375,840	7.25%

Property Tax revenues account for 30% of the consolidated budget. The budget increase over prior year is primarily due to more than anticipated collections in FY 2013. In order to maintain revenues at the same level after reassessment, a roll forward millage rate increasing from 38 to 42.6 is proposed. An additional increase of 1.75 mills is proposed for the Debt Service Fund to cover the first principal payment due on the GO Bond for the new Law Enforcement Center. This brings the total millage rate for the Town of Bluffton to 44.35 mills.

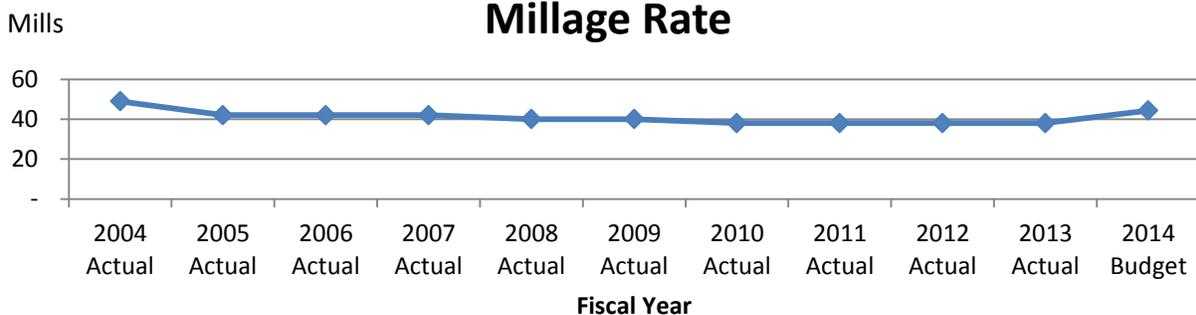
Property Tax Revenues



Assessed Property Value



Millage Rate



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

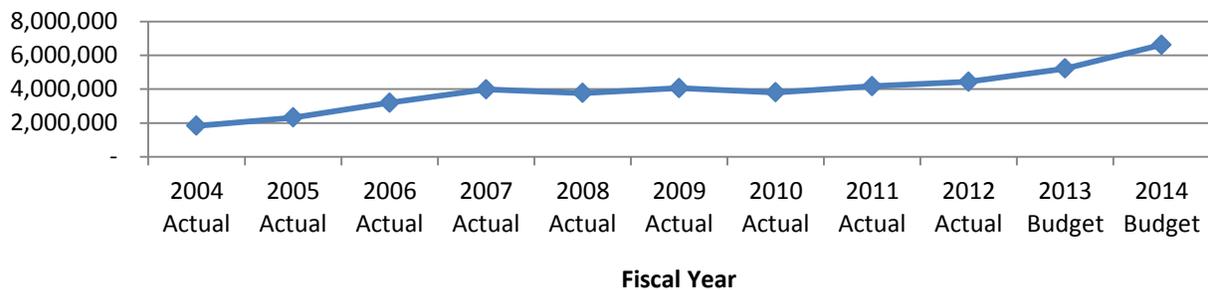
Consolidated Budget

Revenues

	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget Change \$	Budget Change %
Licenses, Permit & Fees	\$5,213,950	\$6,616,570	\$1,402,620	26.90%

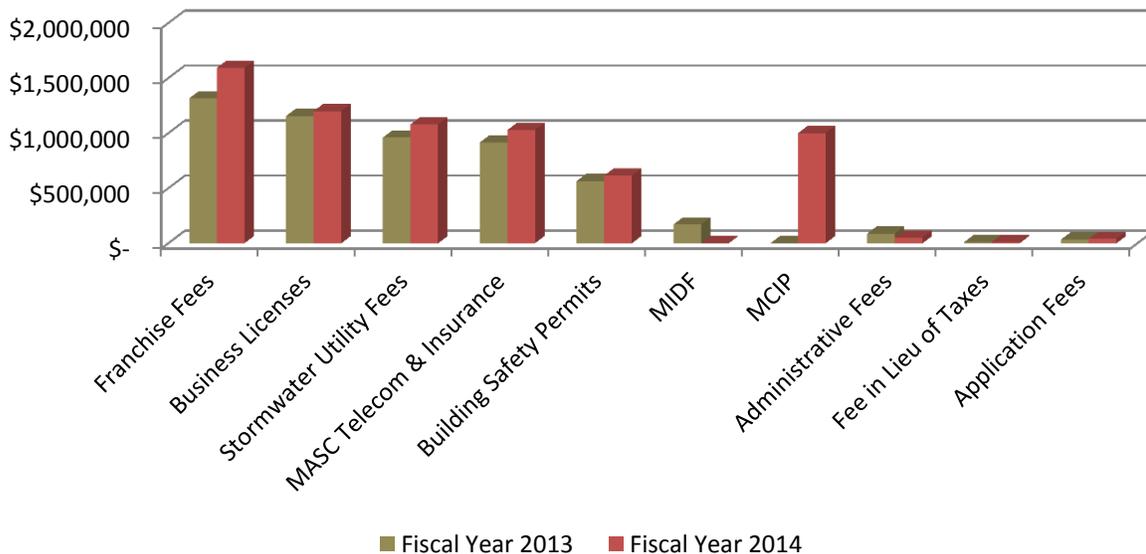
Revenues from Licenses, Permits and Fees account for 36% of the Total Consolidated Budget. The addition of Multi-County Industrial Park (MCIP) fees estimated at \$1,000,000 for the Buckwalter Place Tech Park Infrastructure Project and an increase in franchise fees are contributing to the increase over last year.

Licenses, Permits & Fees



All of these revenues support the General Fund with the exception of the MIDF and MCIP Fees which support 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.

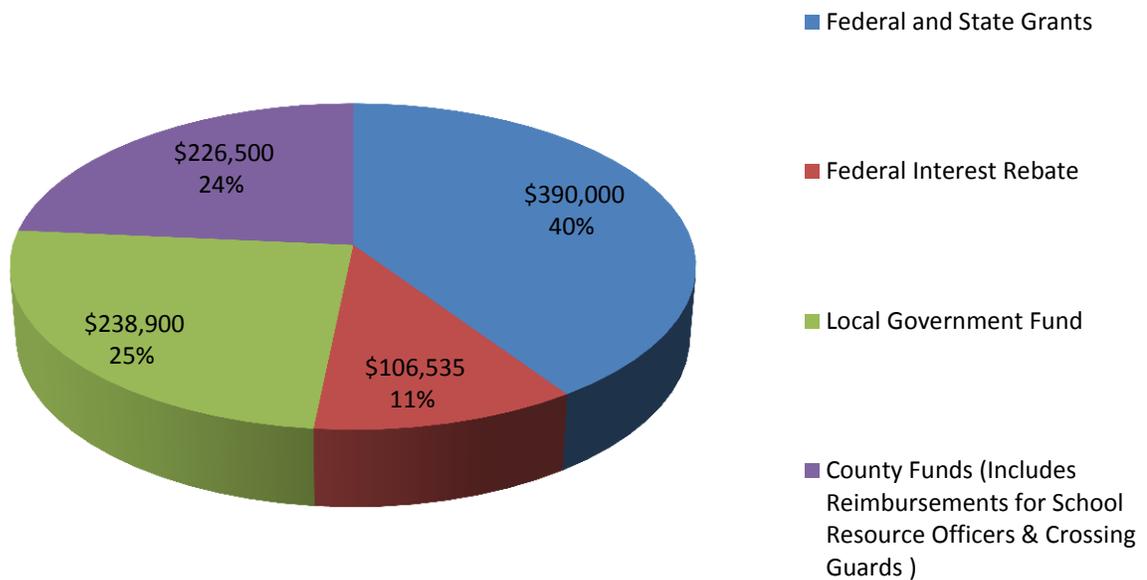
Licenses, Permits & Fees



Consolidated Budget

Revenues

Intergovernmental Revenues - \$961,935



Intergovernmental Revenues account for 5% of the Total Consolidated Budget for FY 2014.

Included are budgeted funds for federal and state grants totaling \$390,000 for FY 2014 as compared to a budget of \$2,790,380 for FY 2013. Some are multi-year grants with carry overs and forwards are expected. For example, the CDBG grant award for BIS Sewer Phase 3 is \$500,000 with \$400,000 budgeted in FY 2013 and \$100,000 budgeted in FY 2014. Any funds remaining from the \$400,000 budgeted in FY 2013 will be carried forward to FY 2014 through a Council-approved Amendment.

Federal and State Grants	Fund	Amount
319 Grant Phase 2	Stormwater	\$290,000
BIS Sewer Phase 3	CIP Fund	\$100,000

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 \$226,500 for FY 2014, no other county funding is anticipated for FY 2014.

Consolidated Budget

Revenues

Service Revenues

Although Service Revenues account for only 2% of the Total Consolidated Budget for FY2014, these revenues are projected to increase approximately 11%. This is primarily due to an upward trend in development.

Service Revenues	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Contract Police Services	\$ 84,000	\$ 65,000	\$ (19,000)	-22.62%
Impact Fee Collection Fees	15,950	18,600	2,650	16.61%
Development Fees	276,000	332,000	56,000	20.29%
Total	\$ 375,950	\$ 415,600	\$ 39,650	10.55%

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

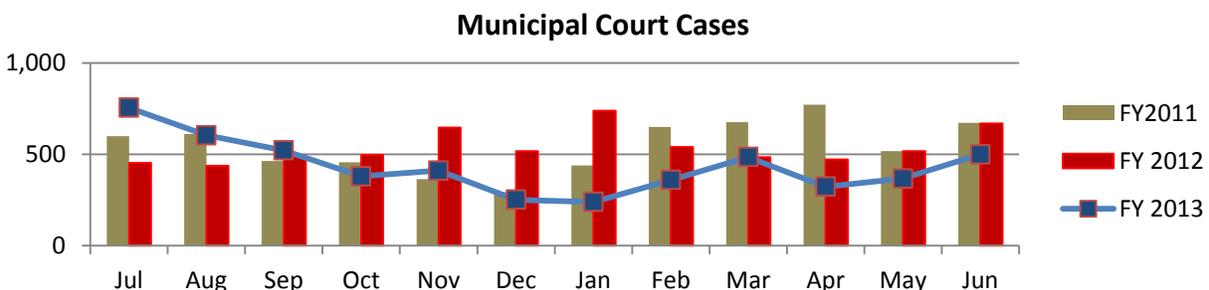
Impact Fee Collection Fees – A one percent (1%) collection fee assessed by the County on the collection of the Beaufort County Impact Fees for Roads, Parks and Recreation, Library, and Fire Impact Fees for the Town of Bluffton. Fees are assessed on each residential dwelling unit or the number of non-residential 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 2013 Revised Budget	FY 2014 Adopted Budget	Budget Change \$	Budget Change %
Fees & Fines	\$260,000	\$170,500	\$(89,500)	34.32%

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 which account for 1% of the Total Consolidated Budget are estimated at a significant decrease due to a continual decline in court cases. A comparison of court cases for the past few years follows. May and June are estimates for 2013.



Consolidated Budget

Revenues

Other Miscellaneous Revenue

	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget Change \$	Budget Change %
Miscellaneous	\$117,300	\$82,600	\$(34,700)	-29.58%

Miscellaneous items include: Interest and Investment Income, rental Income from the Community Center, and other miscellaneous revenues. Interest and investment income continues to decline as well as some miscellaneous donations.

Other Financing Sources

Proceeds for Capital Lease Purchases are estimated at \$377,010 for FY 2014 for the purchase of seven (7) outfitted police vehicles and two mowers.

Transfers in from special revenues represent 11% of the Total Consolidated Budget for FY 2014.

Transfers In by Fund	State Accommodations Tax	Local Accommodations Tax	Hospitality Tax	Stormwater Utility Fees	Total
General Fund	\$ 37,150	\$ -	\$ 500,000	\$ 50,280	\$ 587,430
Capital Improvements Program	-	100,000	780,000	615,000	1,495,000
Total	\$ 37,150	\$ 100,000	\$ 1,280,000	\$ 665,280	\$ 2,082,430

Transfers In for FY 2014 compared to FY 2013:

Transfers In	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget Change \$	Budget Change %
State Accommodations Tax	\$ 33,600	\$ 37,150	\$ 3,550	10.57%
Local Accommodations Tax	55,690	100,000	44,310	79.57%
Hospitality Tax	1,469,810	1,280,000	(189,810)	-12.91%
Stormwater Utility Fees	603,090	665,280	62,190	10.31%
Boat Ramp Fees	45,000	-	(45,000)	-100.00%
Municipal Development Impr. Fees	99,000	-	(99,000)	-100.00%
Total	\$ 2,306,190	\$ 2,082,430	\$ (223,760)	-9.70%

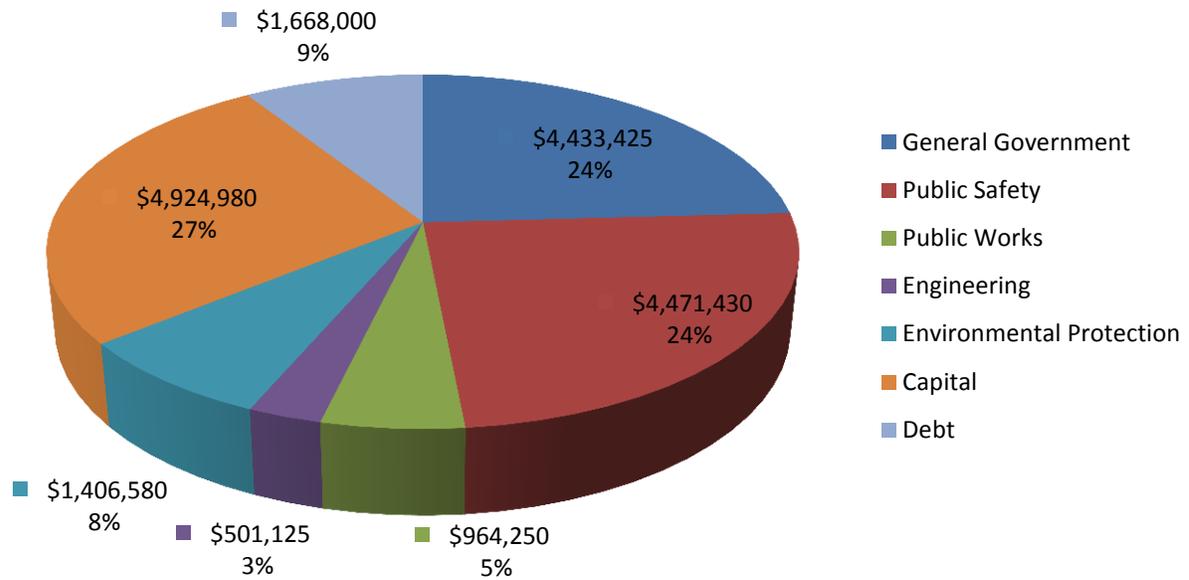
A designated or budgeted use of **fund balance** represents 6% of the Total Consolidated Budget in the amount of \$1,100,930. Appropriations by Fund follow:

\$124,580	General Fund (Vehicle and Equipment Reserves and Drug Forfeitures Reserves)
\$ 95,000	Capital Improvements Program Fund
\$881,350	Stormwater Fund

Consolidated Budget

Expenditures

\$18,369,790
Where the Money Goes



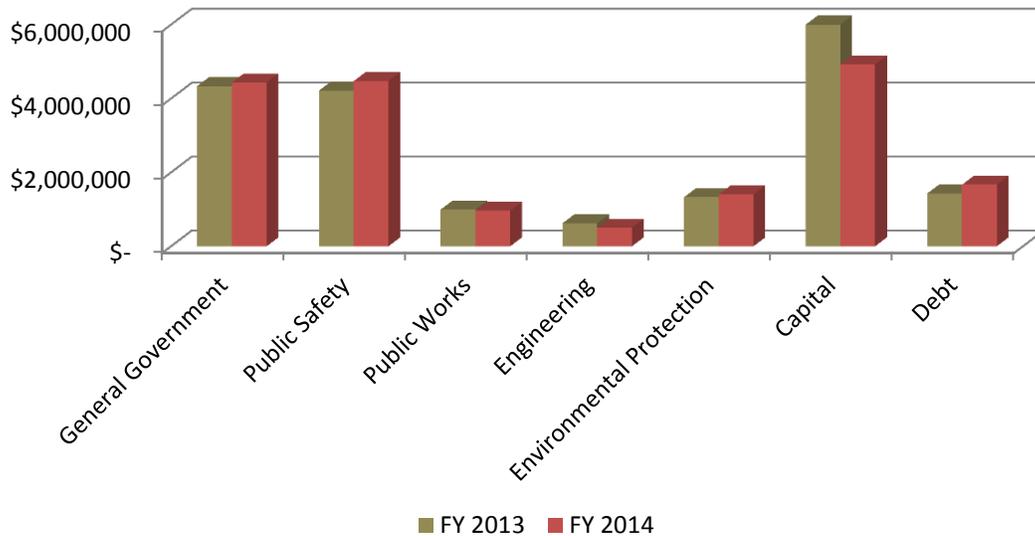
The Town budgets expenditures at department and project levels that fall within the following governmental programs.

Program	Departments or Projects
General Government	Town Council Municipal Judges Executive Don Ryan Center for Innovation Human Resources Public Information Non-Departmental (Townwide) Finance Municipal Court Information Technology Growth Management Admin Planning & Community Development
Public Safety	Police Building Safety
Public Works	Public Works
Engineering	Project Management
Environmental Protection	Stormwater Management
Capital Outlay	General Fund Capital Outlay Stormwater Capital Outlay and Capital Projects Capital Improvements Program (CIP): <ul style="list-style-type: none"> • Pathways • Park Development • Stormwater • Sewer & Water • Old Town Improvements • Town Facilities • Land Acquisition
Debt Service	Principal and interest payments and other associated costs. Includes General Fund Debt Service in addition to the Debt Service Fund.

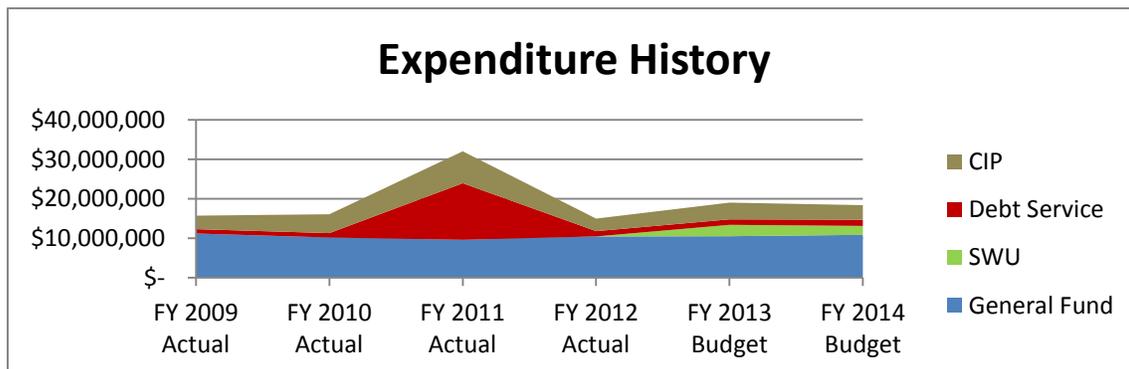
Consolidated Budget

Expenditures

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



- General Government expenditures are increasing slightly primarily due to increased contract costs for residential garbage collection and the addition of the Public Information Department.
- Public Safety expenditures are increasing primarily due to the new Officer Reserve Program and new Vice and Drug Enforcement Program. Also, the Building Safety Department added an inspector position during the last quarter of FY 2013.
- Public Works expenditures remain relatively flat.
- Engineering has decreased slightly with the elimination of one project manager position.
- Environmental Protection is increasing slightly for stormwater management activities.
- Although decreasing, the FY 2014 Capital Budget continues to focus on water quality, neighborhood improvements, stormwater improvements, recreational improvements, and Old Town improvements.
- Debt is increasing with the first principal payment due on the LEC GO Bond in FY 2014.



Consolidated Budget

Expenditures

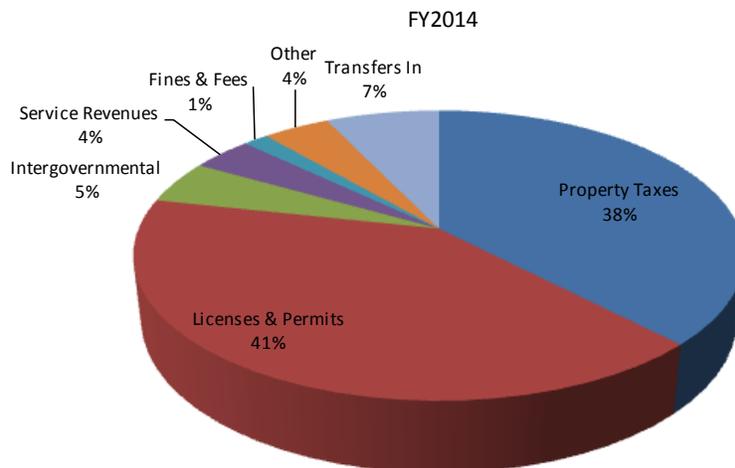
Departmental & Project Funding By Strategic Initiatives	Regional Economic Center with Diverse Economy	Celebrate the May River	Livable, Sustainable Community	Excellent Services & Financial Responsibility	Upgrade Town Infrastructure & Facilities	Total
Town Council	15,000			107,170		120,270
Municipal Judges				47,615		47,615
Executive	57,500			305,500		363,000
Don Ryan Center for Innovation	155,300					155,300
Human Resources				215,080		215,080
Public Information				74,910		74,910
Finance	30,000			617,920		647,920
Municipal Court				227,375		227,375
Information Technology				638,605		638,605
Growth Management	10,000			464,370		474,370
Planning & Community Development			184,884	293,716		478,600
Building Safety			39,000	807,415		846,415
Project Management	15,000		81,228	252,231	152,666	501,125
Stormwater Management		741,300				741,300
Public Works		50,280	114,000	670,070	164,400	998,750
Police			2,745,015	880,000	342,510	3,967,525
Non-Departmental			615,000	386,480		1,003,380
CIP Pathways and Road Improvements					480,000	480,000
CIP Parks, Recreation, & Tourism					350,000	350,000
CIP Old Town Improvements			125,000			125,000
CIP Town Facilities					1,000,000	1,000,000
CIP Land Acquisition					1,000,000	1,000,000
CIP Sewer & Water		735,000				735,000
Stormwater Capital Projects		844,970				844,970
Debt Service					1,668,000	1,668,000
Total	282,800	2,371,550	3,904,127	5,988,457	5,157,576	17,704,510
				Interfund Transfers		665,280
				Consolidated Budget		\$ 18,369,790

General Fund

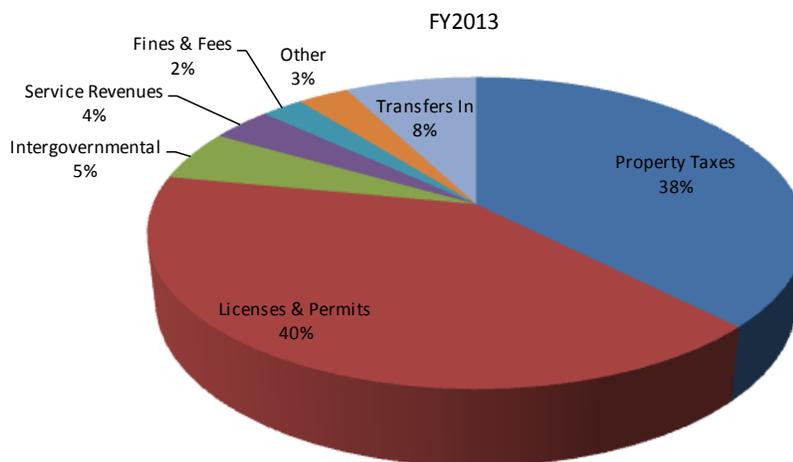
The proposed General Fund budget is \$10,855,890 for FY 2014. This is up from the prior year budget by \$341,900 representing an increase of 3.25%. With Property Tax and Licenses & Permits revenues being more than anticipated in FY 2013, both are estimated at an increase of 3.7% when compared to budget. Service revenues are estimated at a 10.5% increase due to upward trends in development. Intergovernmental revenues are down due to less federal grant funding in FY 2014. Municipal Court Fines and Fees are projected down approximately 35% due to a declining trend in court cases. The transfers in are down 6% primarily due to less transfers in from the Stormwater Fund.

Revenues

The following is a comparison of the major funding sources for the FY 2014 budget compared to the FY 2013 budget.



Fiscal Year	Property Taxes	Licenses & Permits	Intergovernmental	Service Revenues	Fines & Fees	Other	Transfers In	TOTAL
2014	\$ 4,097,000	\$ 4,411,520	\$ 522,400	\$ 415,600	\$ 170,500	\$ 458,810	\$ 780,060	\$ 10,855,890
2013	\$ 3,950,000	\$ 4,253,950	\$ 552,040	\$ 375,950	\$ 260,000	\$ 314,000	\$ 814,550	\$ 10,520,490



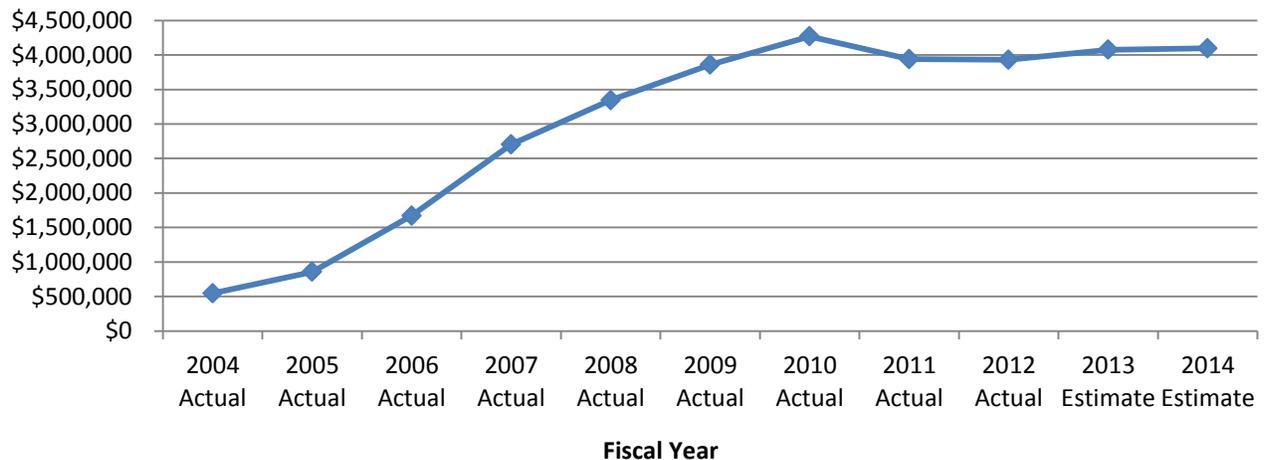
General Fund

Revenues

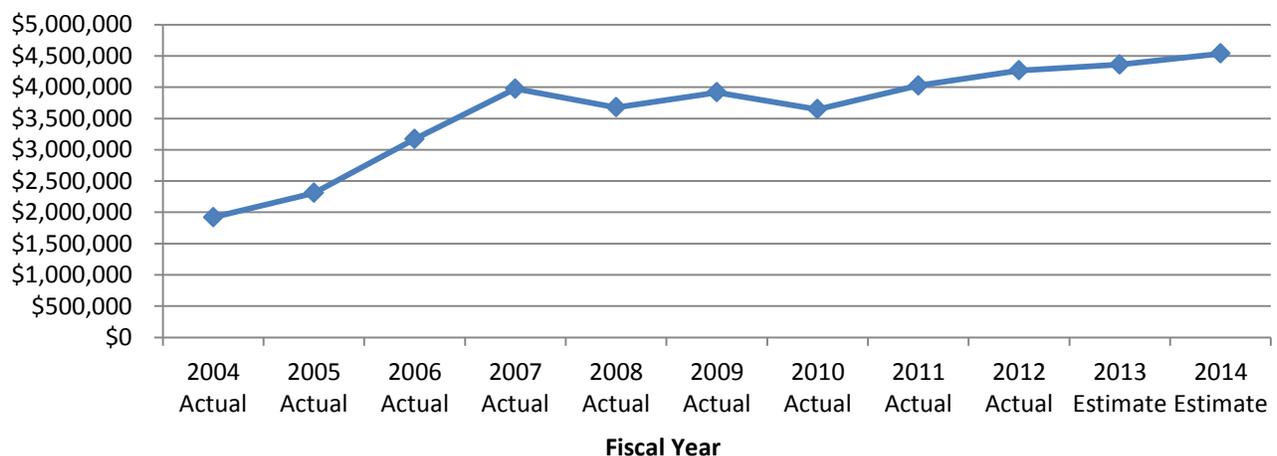
Property taxes and licenses and permits account for 78% of the General Fund budget compared to 78% of the budget in the prior year. Property taxes and licenses and permits are estimated to be approximately 3% more than budgeted for FY 2013 with only a slight increase expected for FY 2014 resulting in a 3.7% increase when compared to prior year budget.

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

Property Tax Revenues



Licenses, Permits & Fees

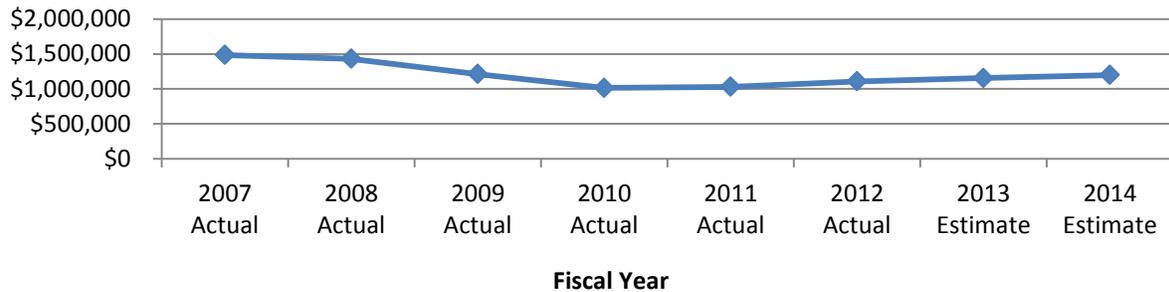


General Fund

Revenues

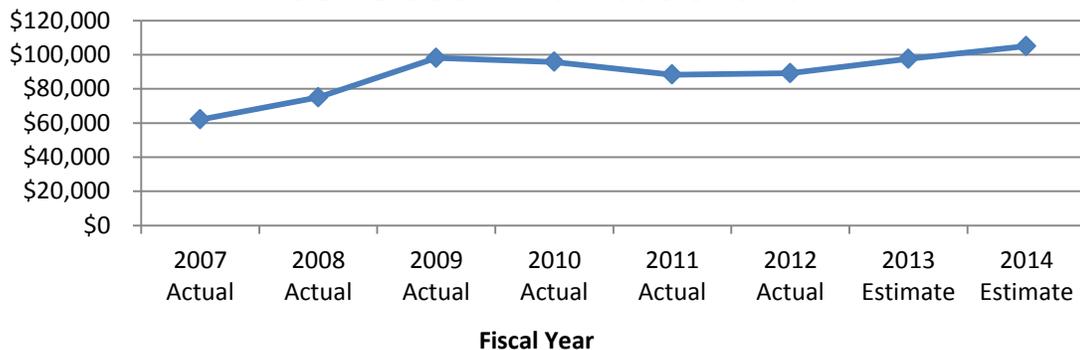
Graphs trending some of the major revenues captured under Licenses and Permits follow as well. These trends begin with FY 2007 as accounts were not as detailed out in prior years.

Business Licenses

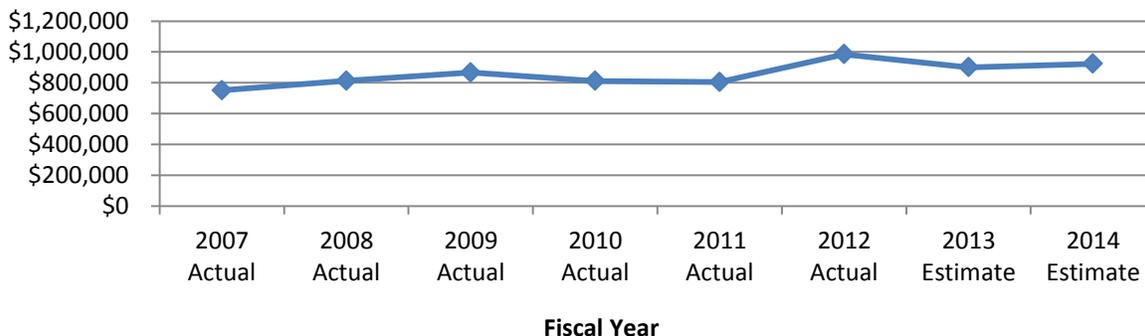


There were approximately 2,270 businesses licensed in FY 2012. We are projecting FY 2013 business license revenue at 4% over prior year. The proposed budget for FY 2014 is increased slightly at 2%.

MASC Telecommunications Tax



MASC Insurance Tax

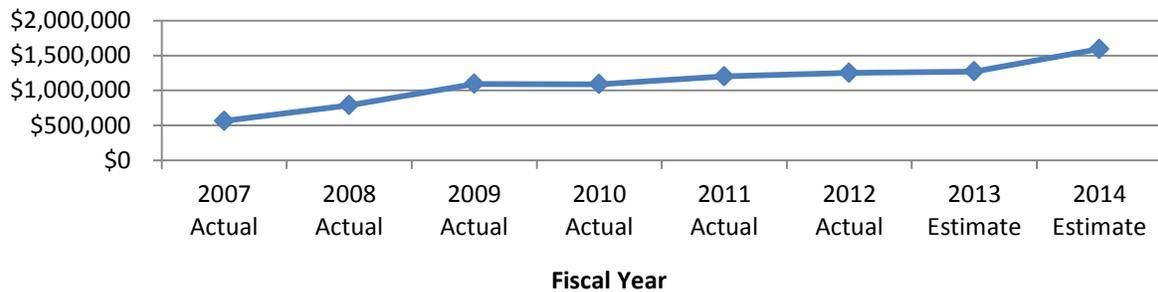


The actual revenues collected by the Municipal Association of South Carolina (MASC) for FY 2012 were significantly higher than anticipated due to delinquent collections. The estimates for FY 2013 and FY 2014 do not include any assumptions for delinquent collections.

General Fund

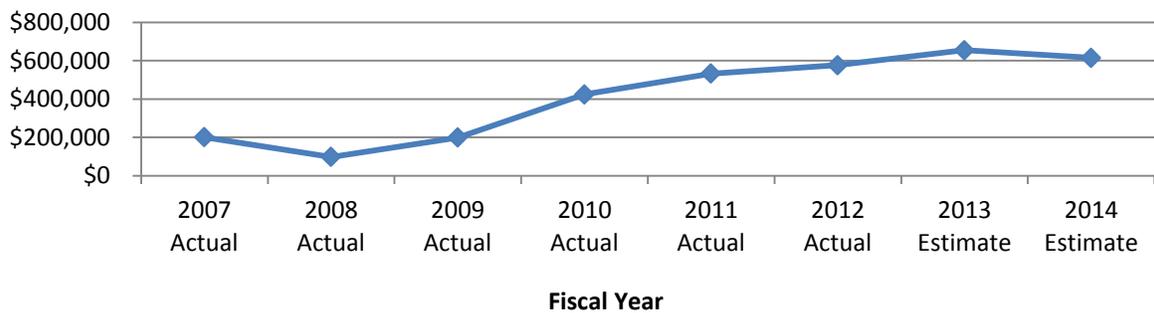
Revenues

Franchise Fees



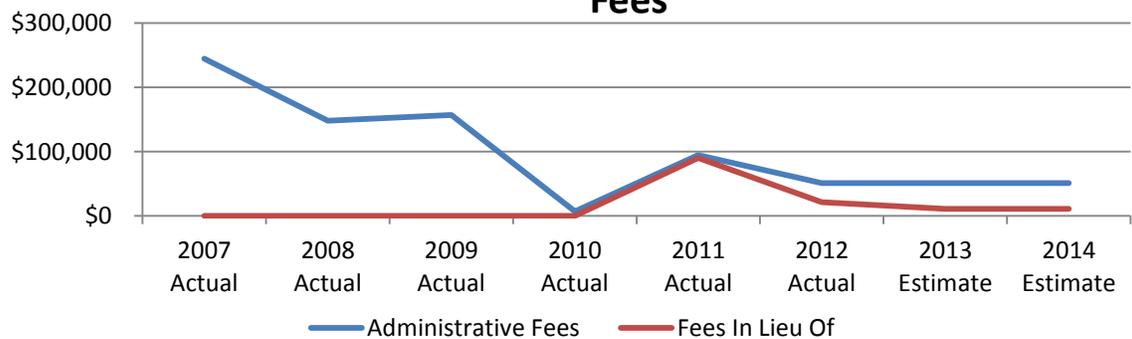
Franchise Fees are expected to increase approximately \$277,075 or 21% in FY 2014 with an overdue increase in fees for one of the electric utilities from 3% to 5%.

Building Permits



The Town began providing inspection services in FY 2009. The FY 2013 estimate is 16% more than budget due to commercial and residential inspections. Less commercial development is anticipated in FY 2014.

Administrative Fees & Fees In Lieu Of - Developer Fees

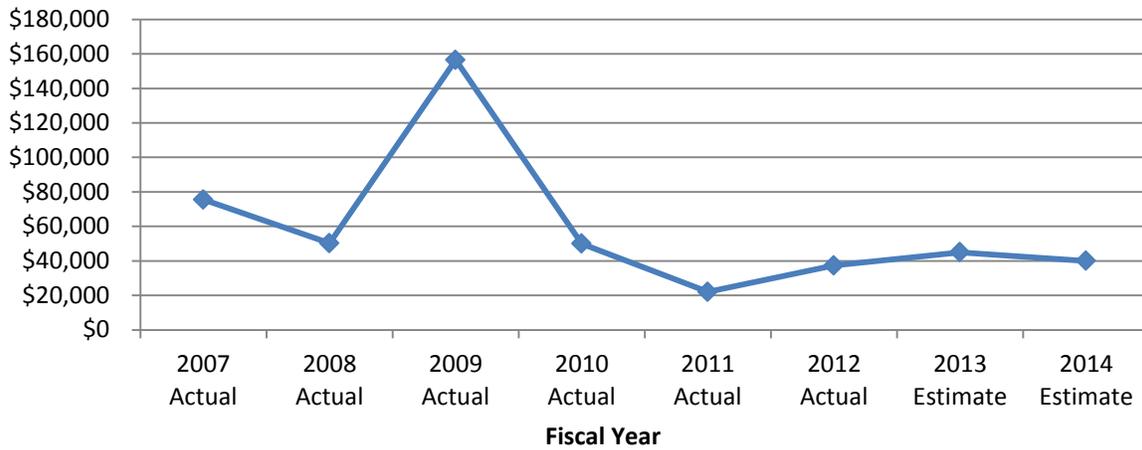


Developer Agreements were renegotiated due to the slow down in development that resulted with the downfall of the economy.

General Fund

Revenues

Application Fees



These planning fees charged as part of the various planning processes include Certificates of Appropriateness for HPC (Historic Preservation Commission) and HCOD (Highway Corridor Overlay District), Development Plans, Master Plans, Major and Minor Subdivisions, Zoning, Sign Permits, Tree Removal Permits, etc. This revenue dropped drastically in Fiscal Years 2010 and 2011 with the economic downturn.

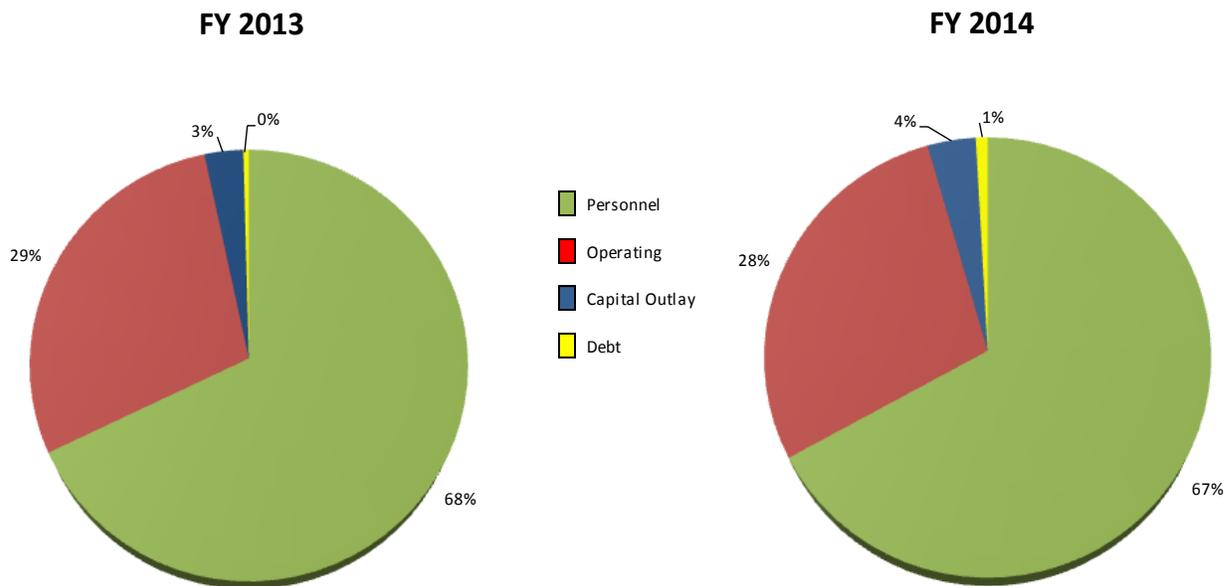
General Fund

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 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Personnel	\$ 7,144,450	\$ 7,277,785	\$ 133,335	1.87%
Operating	3,022,430	3,092,445	70,015	2.32%
Capital Outlay	309,660	390,010	80,350	25.95%
Debt Service	43,950	95,650	51,700	117.63%
Total	\$ 10,520,490	\$ 10,855,890	\$ 335,400	3.19%

General Fund

Expenditures

The **personnel category** is increasing 1.9% or \$133,335 for FY 2014. Current service levels and programs are being maintained with expenditures targeting strategic goals and priorities. Primary explanations follow:

- \$27,605 ➤ Public Information Officer – Full year for FY 2014 versus partial in prior year with hiring in January of 2013.

- \$89,980 ➤ Increases in Retirement, Medical, and Workers' Compensation.

Contributions for health insurance are increasing 6.8% effective June 2013. State retirement employer contributions are increasing in July of 2013 as follows: The South Carolina Retirement System (SCRS) remains at 10.60% and the Police Officers Retirement System (PORS) is increasing from 12.30% to 12.84%.

The **operating category** is increasing \$70,015 or 2.3% for FY 2014. This increase is primarily due to an increase in contracted citizen garbage collections and for operating increases in the Police Department for training, uniforms and protective gear, and other general police equipment for the new Officer Reserve Program. Funding is also provided to support the new vice and drug enforcement program.

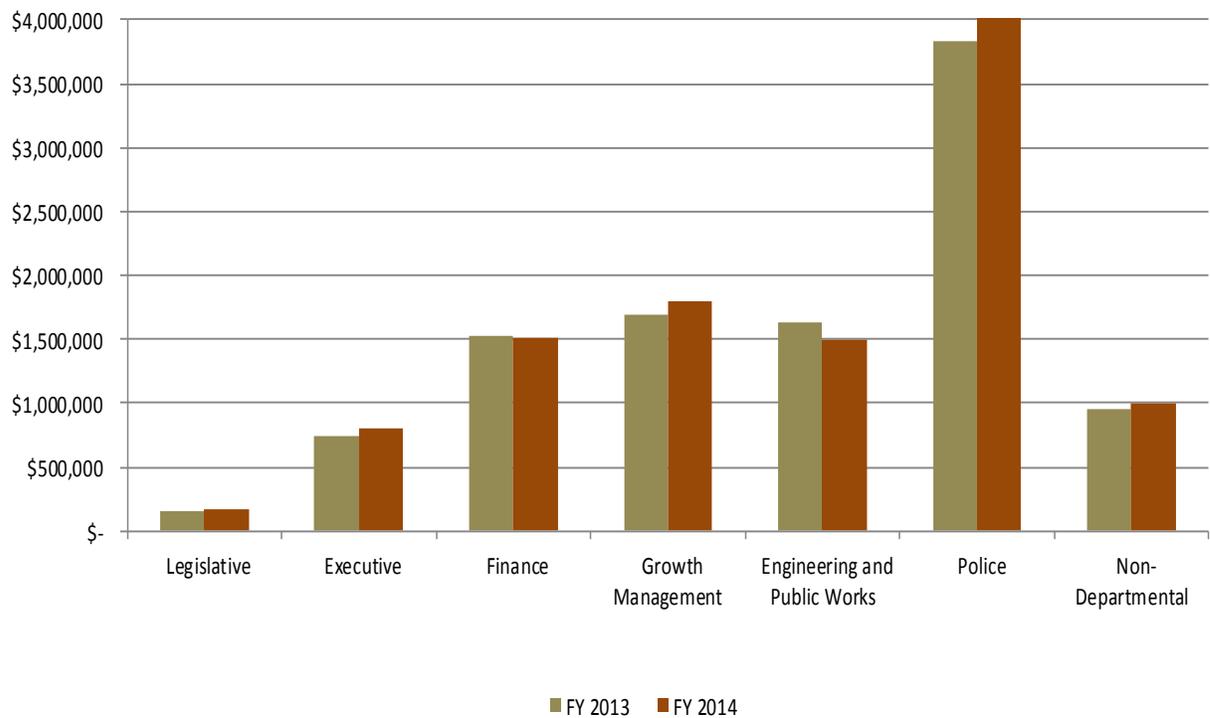
The **capital outlay category** is increasing \$80,350 or 26%. Funding to purchase seven new outfitted police vehicles in accordance with the Town's fleet replacement plan is include in the upcoming year just as seven were budgeted and purchased in this fiscal year. However, additional funds are needed to provide for radios and in-car computers formerly provided by the County. Funding is also provided for a server for the Department's in-car cameras and for two mowers for the Public Works Department. One of the mowers is scheduled for replacement and the other is a boom mower to mow along ditches, canals, and other sloping areas.

The **debt category** is increasing \$51,700 for the principal and interest payments on the seven police vehicles purchased in FY 2013. Specifics regarding the outstanding debt and the principal and interest payments related to the General Fund debt category are provided in more details in the Debt Service section of this document.

General Fund

EXPENDITURE BUDGET AT THE UNIT LEVEL

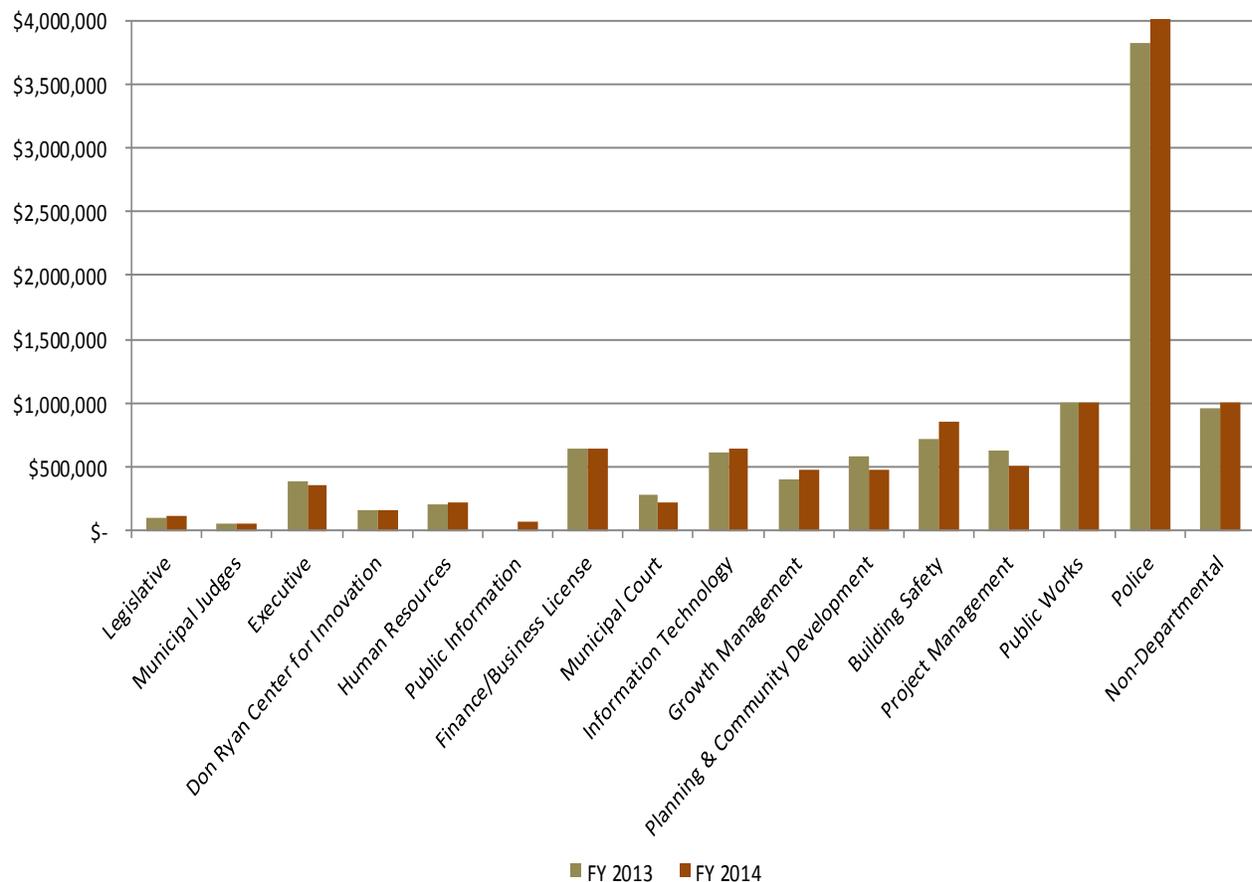
Unit	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Legislative	\$ 149,460	\$ 169,285	\$ 19,825	13.26%
Executive	745,110	808,290	63,180	8.48%
Finance	1,520,040	1,513,900	(6,140)	-0.40%
Growth Management	1,688,995	1,799,385	110,390	N/A
Engineering and Public Works	1,626,115	1,499,875	(126,240)	-7.76%
Police	3,830,610	4,063,175	232,565	6.07%
Non-Departmental	960,160	1,001,980	41,820	4.36%
Total	\$ 10,520,490	\$ 10,855,890	\$ 335,400	3.19%



General Fund

EXPENDITURE BUDGET AT THE DEPARTMENT LEVEL

Department	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Legislative	\$ 99,240	\$ 121,670	\$ 22,430	22.60%
Municipal Judges	50,220	47,615	(2,605)	-5.19%
Executive	384,420	363,000	(21,420)	-5.57%
Don Ryan Center for Innovation	154,045	155,300	1,255	0.81%
Human Resources	206,645	215,080	8,435	4.08%
Public Information	-	74,910	74,910	N/A
Finance/Business License	639,900	647,920	8,020	1.25%
Municipal Court	274,405	227,375	(47,030)	-17.14%
Information Technology	605,735	638,605	32,870	5.43%
Growth Management	397,835	474,370	76,535	19.24%
Planning & Community Development	578,390	478,600	(99,790)	-17.25%
Building Safety	712,770	846,415	133,645	18.75%
Project Management	622,640	501,125	(121,515)	-19.52%
Public Works	1,003,475	998,750	(4,725)	-0.47%
Police	3,830,610	4,063,175	232,565	6.07%
Non-Departmental	960,160	1,001,980	41,820	4.36%
Total	\$ 10,520,490	\$ 10,855,890	\$ 335,400	3.19%

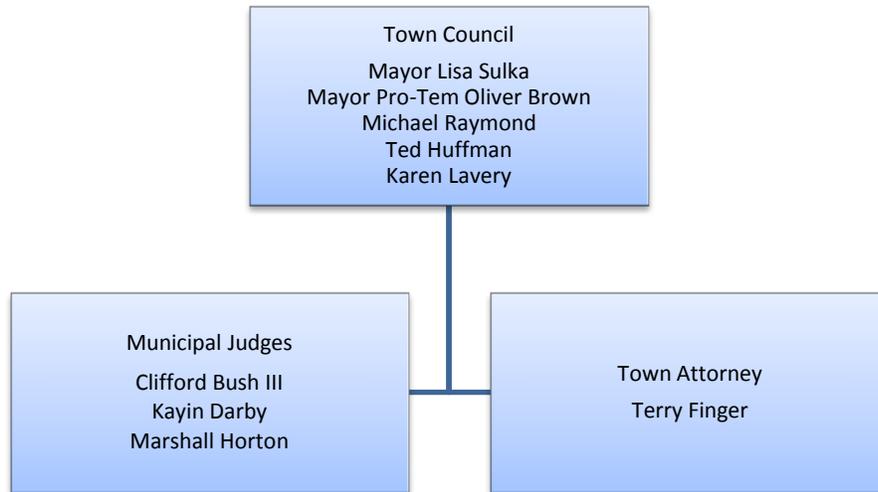


Operating and Performance Budgets

Unit: Legislative

Departments: Town Council, Municipal Judges

Function: General Government



Core Services:

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

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

Operating and Performance Budgets

Legislative

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

Performance Indicators	Actual FY 2010	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Estimate FY 2014
Regular Council Meetings	12	12	12	12	12
Council Member Attendance at Council Meetings	97%	95%	98%	98%	98%
Special Workshop Council Meetings	3	0	5	4	4
Public Hearings	4	6	6	6	6
Agenda Items Reviewed/Acted Upon	195	225	220	220	225
Ordinances/Amendments Adopted	14	20	18	20	20
Education/Training Sessions Attended	5	5	5	4	4

General Fund Expenditures by Unit/Category

	FY 2011 Year-end Actual	FY 2012 Year-End Actual	FY 2013 Year-End Estimate	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Legislative							
Unit Summary							
Town Council	\$ 126,730	\$ 82,606	\$ 93,010	\$ 99,240	\$ 121,670	\$22,430	22.60%
Municipal Judges	47,437	41,207	49,085	50,220	47,615	(2,605)	-5.19%
Total	\$ 174,167	\$ 123,813	\$ 142,095	\$ 149,460	\$ 169,285	\$19,825	13.26%
Category Summary							
Salaries	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600	\$ 45,885	\$12,285	36.56%
Benefits	2,570	2,570	13,635	13,640	8,420	(5,220)	-38.27%
Operating	137,997	87,643	94,860	102,220	114,980	12,760	12.48%
Total	\$ 174,167	\$ 123,813	\$ 142,095	\$ 149,460	\$ 169,285	\$19,825	13.26%

Key operational changes or issues:

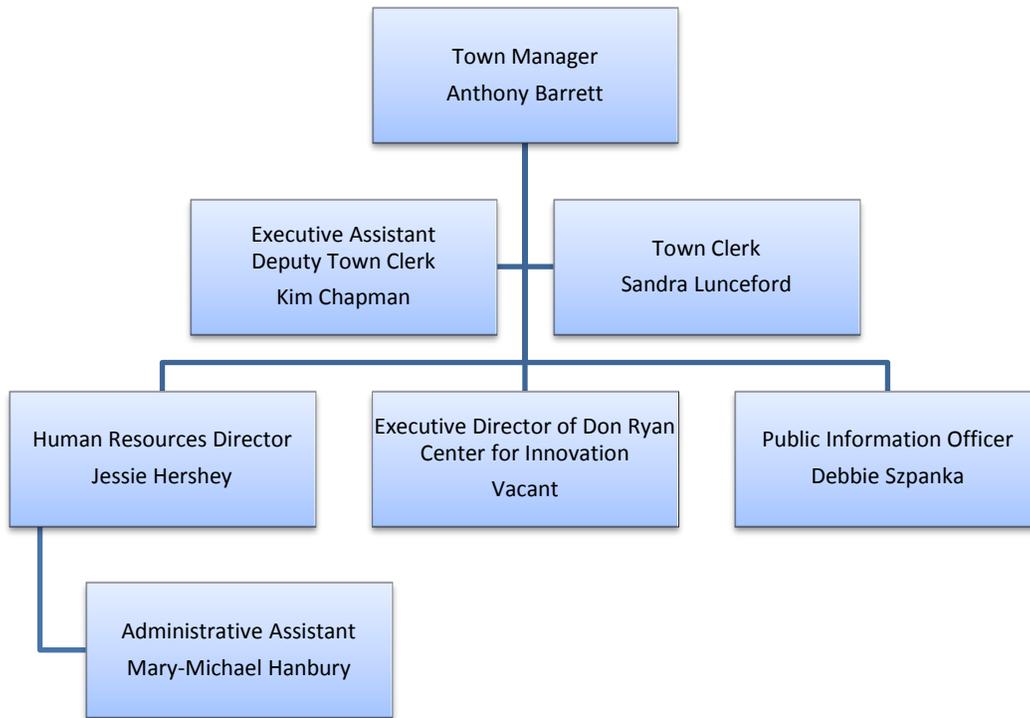
Began budgeting and charging legal fees at the unit level of the initiating department in FY 2012 rather than charging all legal fees under Legislative as in FY 2011. Election expenses are included in the FY 2014 budget. Salary increases are proposed in January following the November election.

Operating and Performance Budgets

Unit: Executive

Departments: Executive, Don Ryan Center, Human Resources, and Public Relations

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.

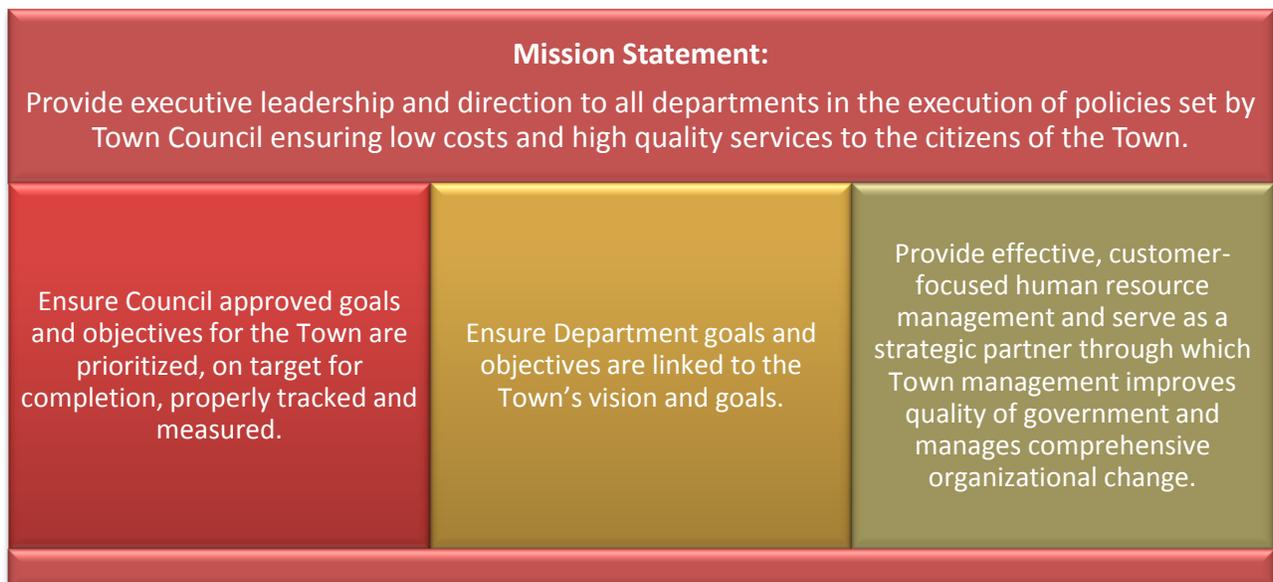
Town Clerk and Executive Assistant/ Deputy Town Clerk – Functions include providing administration of: Boards and Commissions, Council Agendas, Council Minutes, Council and Manager Calendars, Ordinances, Resolutions, Records Managements, and special projects and administrative support to Town Manager,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

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



Current Performance Initiatives:

Executive
<ul style="list-style-type: none"> • Coordinate annual Strategic Planning Sessions. (Town Goal 4.) • Coordinate efforts for the newly created Bluffton Development Corporation. (Town Goal 1.) • Pursue and promote other economic development opportunities. (Town Goal 1.) • Target larger market with Town of Bluffton news and information through the use of advancing technology and email. (Town Goal 4.)
Don Ryan Center for Innovation
<ul style="list-style-type: none"> • Expand sponsor base and receive multi-year contributions to ensure available funding and reduce the Town’s funding share of operating expenses. (Town Goal 1.) • Evaluate the feasibility and potential for obtaining grants for the Center. (Town Goal 1.) • Implement outreach to local innovators to ensure a steady flow as company’s graduate from the program. (Town Goal 1.)

Operating and Performance Budgets

Executive

Human Resources
<ul style="list-style-type: none"> • Continue to develop new policies and practices for personnel as needed and continue with revisions to employee handbook. (Town Goal 4.) • Research vendors providing compensation studies to provide regional statistics on compensation and pay increases. (Town Goal 4.)
Public Relations
<ul style="list-style-type: none"> • Increase residents’ understanding of Town policies, issues, advocacies, and positions through public information functions. (Town Goal 4.) • Increase the Town’s outreach via increasing the citizen databases for the Mayor’s blog and Don Ryan Center for Innovation in order to directly communicate more through blogs, email blasts, etc. (Town Goal 4.) • Celebrate the Town successes, accomplishments and “State of Mind” via print/electronic media, social media, videos, websites and other information venues. (Town Goal 4.)

Recent Performance Accomplishments:

Executive
<ul style="list-style-type: none"> • Annual Strategic Planning Session held March 7-9, 2013. (Town Goal 4.) • Formation of Bluffton Development Corporation. (Town Goal 1.) • Established and maintaining a uniform procedure for all Town appointed Boards and Commissions. (Town Goal 4.) • Deputy Town Clerk attending IIMC and Hilton Head Island-Bluffton Chamber of Commerce Leadership Sessions. (Town Goal 4.)
Don Ryan Center for Innovation
<ul style="list-style-type: none"> • Added nine innovators with others pending. (Town Goal 1.) • Exceeded our private sponsor goal. (Town Goal 1.) • The Director, several Board Members, and the Town’s senior managers completed the Clemson Training Program. (Town Goal 1.) • Built resource bank of 61 individuals and companies including a number of angel investments and venture capital firms. (Town Goal 1.)
Human Resources
<ul style="list-style-type: none"> • Developed random drug screen policy and procedure including screening procedures for new employees. (Town Goal 4.) • Created a background screening procedure for candidates. (Town Goal 4.) • Implemented employment testing for administrative personnel and Police Officer positions. (Town Goal 4.) • Provided the option for workplace health screenings to all staff and offered Hepatitis B immunizations to law enforcement staff. (Town Goal 4.)
Public Information
<ul style="list-style-type: none"> • Public Information Officer hired in January of 2013. (Town Goal 4.) • Developed a media relations plan for the Don Ryan Center for Innovation. (Town Goal 4.) • Evaluated and reassessed effectiveness of information venues and explored options of how to maximize exposure through media relations, social media, etc. (Town Goal 4.)

Operating and Performance Budgets

Executive

Performance Indicators	Actual FY 2010	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Estimate FY 2014
E-Learning Seminars Provided	0	12	12	12	12
Lunch “N Learn Seminars Provided	3	9	9	6	6
Employment Turnover	13.51%	10%	11.65%	12.26%	8%
Number of Public Information Submittals	N/A	N/A	N/A	12	36
Increase of at least 20% in Mayor’s Database	N/A	N/A	N/A	155	190
Increase of at least 20% in Don Ryan Center’s for Innovation Database	N/A	N/A	N/A	380	460
Number of sponsors for the Don Ryan Center for Innovation	N/A	N.A	3	4	7
Number of innovators utilizing the Don Ryan Center for Innovation	N/A	N/A	5	4	5
Number of innovators graduated from the Don Ryan Center	N/A	N/A	0	4	5

HR Recruitment Statistics						
	Posted/ Ad Date	# of Applic.	Fill Date	Start Date	Days to Fill	
1	Police Officer (2)	1/31/2012	112	3/31/2012	4/2/2012	2 months, 2 days
2	Facilities Coordinator	1/30/2012	17	2/28/2012	3/5/2012	29 days
3	Technology Center Director	12/2/2011	41	2/24/2012	3/8/2012	3 months, 22 days
4	Stormwater Inspector	1/30/2012	N/A*	3/14/2012	3/12/2012	1 month, 14 days
5	Building & Grounds Workers (3)	3/12/2012	25	5/25/2012	7/2/2012	2 months, 13 days
6	Infrastructure Project Manager	4/10/2012	22	5/30/2012	6/4/2012	1 month, 20 days
7	Network Systems Administrator	3/7/2012	25	7/9/2012	7/16/2012	4 months, 2 days
8	Police Chief	5/25/2012	142	8/20/2012	9/17/2012	2 months, 26 days
9	Sr. Planner/Neighborhood Preserv.	6/21/2012	63	9/11/2012	12/10/2012	2 months, 20 days
10	Public Information Officer	9/2/2012	41	12/31/2012	1/31/2013	3 months, 29 days
11	Senior Planner	11/19/2012	35	1/29/2013	4/1/2013	2 months, 10 days
12	Crossing Guard	12/6/2012	7	1/8/2013	1/14/2013	1 month, 2 days
13	Records Clerk	11/4/2012	152	1/10/2013	1/14/2013	2 months, 6 days
14	Police Officers (4)	11/4/2012	80	open		
15	Building Insp./Codes Enforcement	1/28/2013		open		
	* used Facilities Coordinator applicants to fill this opening					
	Unsolicited Résumés	N/A	20	N/A	N/A	N/A

Operating and Performance Budgets

Executive

General Fund Expenditures by Unit/Category

	FY 2011 Year-end Actual	FY 2012 Year-End Actual	FY 2013 Year-End Estimate	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary							
Executive	\$ 317,953	\$ 328,699	\$ 384,420	\$ 384,420	\$ 363,000	\$ (21,420)	-5.57%
Don Ryan Center for Innovation	-	54,310	152,820	154,045	155,300	1,255	0.81%
Human Resources	184,133	187,385	192,055	206,645	215,080	8,435	4.08%
Public Information	-	-	-	-	74,910	74,910	N/A
Total	\$ 502,086	\$ 570,394	\$ 729,295	\$ 745,110	\$ 808,290	\$ 63,180	8.48%
Category Summary							
Salaries	\$ 329,554	\$ 366,967	\$ 450,745	\$ 442,130	\$ 476,855	\$ 34,725	7.85%
Benefits	122,773	131,764	151,805	176,235	192,120	15,885	9.01%
Operating	49,759	71,663	126,745	126,745	139,315	12,570	9.92%
Capital Outlay	-	-	-	-	-	-	N/A
Total	\$ 502,086	\$ 570,394	\$ 729,295	\$ 745,110	\$ 808,290	\$ 63,180	8.48%
Full-Time Positions	5	6	7	7	7	0	N/A
Part-Time Positions	0	0	0	0	0	0	N/A

Key operational changes or issues:

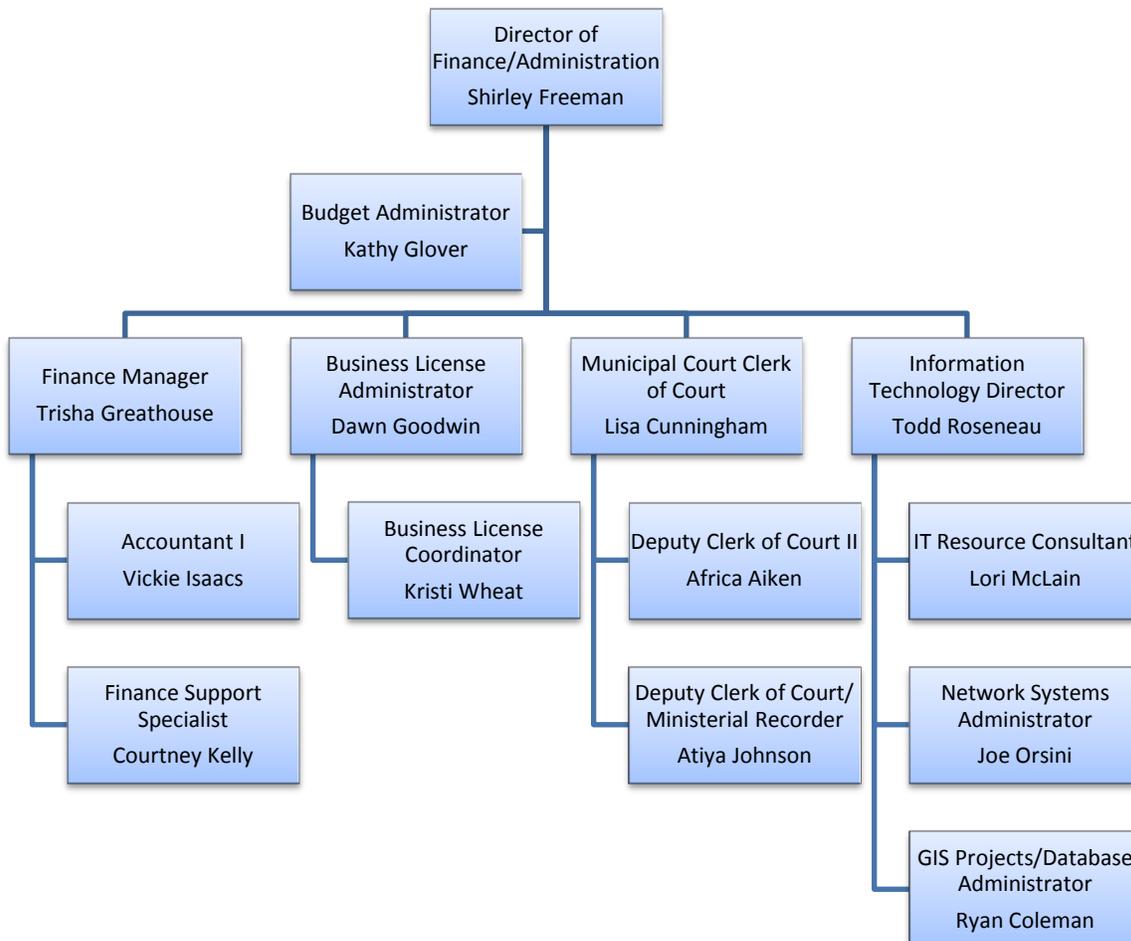
The Public Information Officer (PIO) was in the Executive Budget during the second half of FY 2013. The position was filled in January of 2013. The PIO is in a newly created Public Information Department for FY 2014.

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 and future funding policies and guidelines. • Continue to ensure a clean and unqualified audit opinion with limited adjusting entries. • Coordinate MUNIS Financial Software upgrade and provide staff training. • Develop ATAX Allocation Policy for Town Public Projects.

Business License
<ul style="list-style-type: none"> • Upgrade EnerGov software to Enterprise 9 which will allow businesses to renew their licenses on line. This conversion will also contain an upgrade in standard reporting which will better fit our needs. • Coordinate monthly meetings with local commercial business owners. • Continue with business compliance audits to ensure accurate collections. • Review and update Business License Ordinance to conform to MASC Model.

Municipal Court
<ul style="list-style-type: none"> • Set collection goals for scheduled time payments and monitor performance on a monthly basis. • Maintain strong financial controls by updating the payment process and monitor the collection process. • Continue communication efforts and ensure procedures are understood by all involved.....court staff, Judges, prosecutors, defendants, and citizens.

Information Technology
<ul style="list-style-type: none"> • Develop mobile applications for Town/Town Government. • Continue to increase the Town's Social Media presence to promote the Town and its business opportunities. • Continued to expand the Bluffton Explorer to include links to local area business and attractions. • Assist Teams with Economic Development website and available commercial space.

Operating and Performance Budgets

Finance/Administration

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

Finance
<ul style="list-style-type: none">• Received an unqualified audit opinion for FY 2012 Financial Statements and Single Audit reports.• Awarded a Certificate of Achievement for Excellence in Financial Reporting from the Governmental Finance Officers Association for the 5th consecutive year.• Received an Award for Outstanding Achievement in Popular Annual Financial Reporting from the Governmental Finance Officers Association for the 2nd consecutive year.• Received a Distinguished Budget Presentation Award from the Governmental Finance Officers Association for the second consecutive year.• Prepared a Capital Asset Policy and Procedures Manual adopted by Council. Subsequently, all Town capital assets are now electronically recorded with the MUNIS Financial Software System in accordance with the new policy.• Implemented Purchasing Card Program and procedures.• Developed and released a MUNIS Customer Service Survey to determine areas of need to be addressed. Subsequently, provided training in the resulting areas of need as well as provided detailed cheat sheets to assist end users.

Business License
<ul style="list-style-type: none">• With assistance from Finance in developing audit procedures, an in-house Audit Program was implemented to complete compliance audits of licensed businesses.• Staff received certification in Crystal Reports Xi to assist with reporting from EnerGov software.• Worked with Engineering to create a database for preferred vendors.

Municipal Court
<ul style="list-style-type: none">• Sufficient efficiencies in court processes and records imaging and a decrease in cases allowed for the reduction of one position.• Completed Standard Operating Procedure for Archiving and Imaging, created a work flow, trained staff, and completed a major project imaging tickets for storage and retrieval.• Implemented a system between court and law enforcement to ensure defendants, victims, and witnesses are provided with the best customer service we can offer and to eliminate inaccuracies on court dates. A court liaison is designated as the point of contact to handle all incoming negotiations for the Police Department which is indicated in writing with a signature by both the officer and the defendant agreeing to the terms.

Information Technology
<ul style="list-style-type: none">• Increased our data storage capacity by incorporating new SAN system sub drives.• Replaced older servers to increase reliability, speed and performance.• Updated Town website making content more uniform from page to page and department to department.• GIS completed all track mapping information for Census.

Operating and Performance Budgets

Finance/Administration

Performance Indicators	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Estimate FY 2014
Vendor Files Maintained	372	312	300	315
Accounts Payable Invoices Processed	3,447	4,829	3,500	3,600
W-2's Issued	113	120	120	125
Federal Grants Tracked/Amount	8/\$1,151,858	8/\$1,151,858	9/\$2,230,955	8/\$1,920,000
Depreciable Assets Tracked	168	167	178	188
Financial Statement Adjusting Entries By Auditors	0	0	0	0
Consecutive Years of GFOA CAFR Award	3	4	5	6
Consecutive Years of GFOA PAFR Award	0	1	2	3
Consecutive Years of GFOA Budget Award	0	1	2	3
Bond Ratings – Standard & Poors and Moody's	AA-/Aa2	AA-/Aa2	AA-/Aa2	AA-/Aa2
Business Licenses Issued	2,138	2,270	2,338	2,400
Business License Revenue Per Staff	\$515,831	\$553,786	\$577,500	\$600,000
Business License Compliance Audits	N/A	N/A	25	25
Hospitality Tax Remitters	100	108	116	121
Local Accommodations Tax Remitters	4	10	10	10
Cases Filed/Disposed	4,921/5,194	5,188/5,214	5,100/5,200	5,000/5,100
Court Trials/Jury Trial	6,514/5	6,466/3	5,200/3	5,000/3
General Fund Revenue Per Cases Filed	\$43.87	\$37.75	\$35.49	\$34.10
General Fund Expenditures Per Cases Filed	\$52.38	\$51.82	49.58	\$45.34
General Fund Revenue Per Line Employee	\$53,965	\$48,960	\$45,250	\$56,833
Effectively Manage Delinquent Cases	\$78,606	\$73,181	\$76,000	\$73,000
Total Desktops Supported	52	67	70	73
Total Laptops Supported	69	60	65	68
Total Printers Supported	9	14	15	16
Total Servers Supported (Includes Backups)	18	25	26	28
Total iPads Supported	0	23	25	30
Total iPhones Supported	0	25	30	33
Website Visits	110,000	82,500	100,000	120,000
Usable Network Uptime	99.8%	99%	98%	98%

Operating and Performance Budgets

Finance/Administration

General Fund Expenditures by Unit/Category

Finance/Administration	FY 2011 Year-end Actual	FY 2012 Year-End Actual	FY 2013 Year-End Estimate	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary							
Finance/Business License	\$ 588,791	\$ 592,727	\$ 634,385	\$ 639,900	\$ 647,920	\$ 8,020	1.25%
Municipal Court	257,753	268,970	252,840	274,405	227,375	(47,030)	-17.14%
Information Technology	446,554	537,104	565,990	605,735	638,605	32,870	5.43%
Total	\$ 1,293,098	\$ 1,398,801	\$ 1,453,215	\$ 1,520,040	\$ 1,513,900	\$ (6,140)	-0.40%
Category Summary							
Salaries	\$ 798,458	\$ 791,666	\$ 805,970	\$ 833,065	\$ 800,105	\$ (32,960)	-3.96%
Benefits	242,585	241,963	264,930	270,965	276,745	5,780	2.13%
Operating	252,055	322,493	371,165	404,860	424,050	19,190	4.74%
Capital Outlay	-	42,679	11,150	11,150	13,000	1,850	16.59%
Total	\$ 1,293,098	\$ 1,398,801	\$ 1,453,215	\$ 1,520,040	\$ 1,513,900	\$ (6,140)	-0.40%
Full-Time Positions	15	15	14	15	14	-1	N/A
Part-Time Positions	0	0	0	0	0	0	N/A

Key operational changes or issues:

One Municipal Court Assistant position eliminated due to process efficiencies and a decline in court cases. Current services levels are being maintained.

Operating increase with shifting responsibilities of the Town's main land lines and data/security related telephone expenses and corresponding budget from the Public Works Department (formerly known as Facilities/Asset Management) to the IT Department.

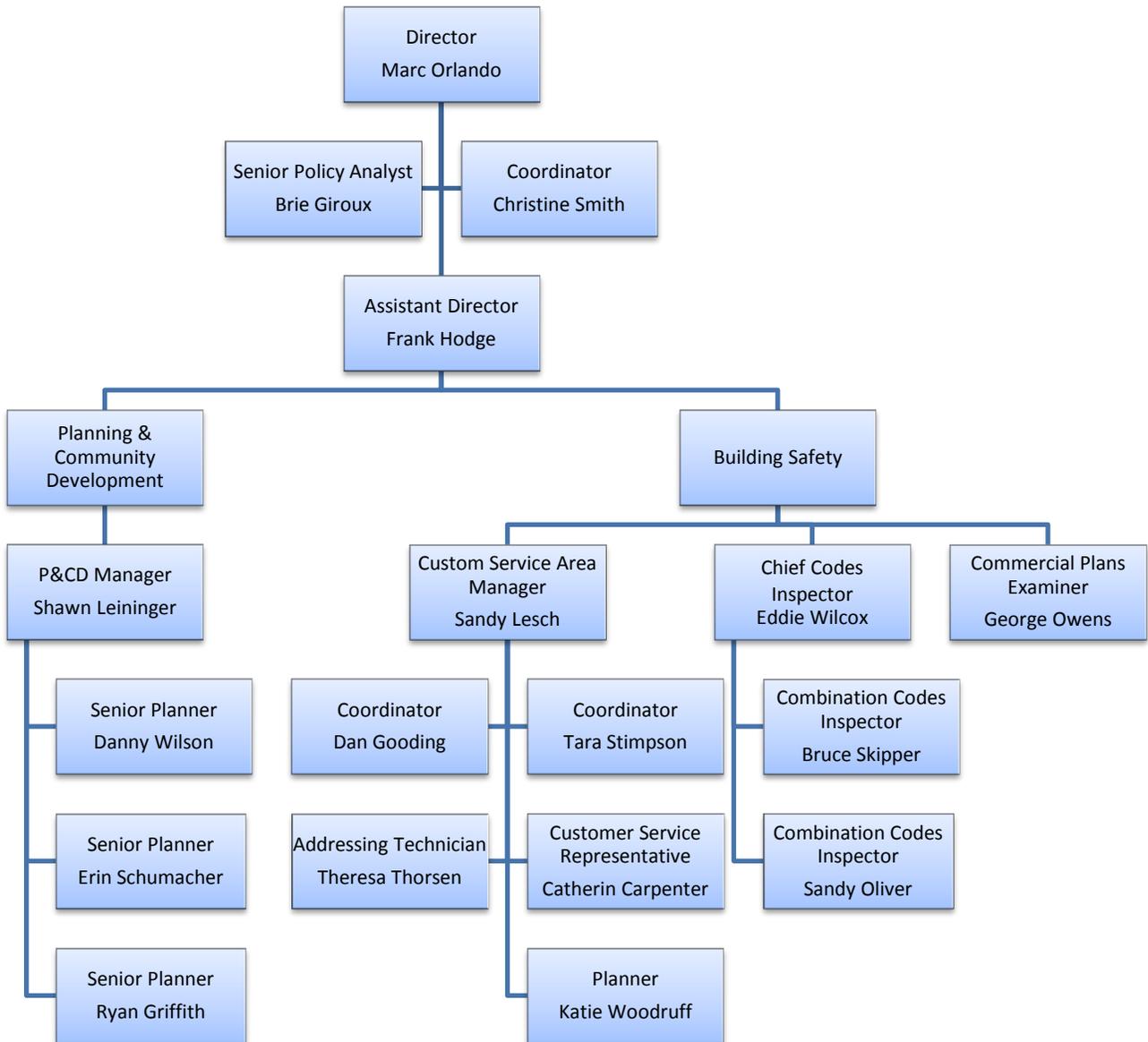
Capital Outlay for FY 2014 includes the purchase of new servers for the Police Department in-car cameras.

Operating and Performance Budgets

Unit: Growth Management

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

Functions: ¹General Government, ²Public Safety



Core Services:

Planning & Community Development

Responsible for the management and coordination of the planning and environmental permitting processes; implementation of the Town’s Comprehensive Plan with focus on development and redevelopment strategies; administration of the Town’s Unified Development Ordinance; and development and implementation of the Community Development Program which includes affordable and workforce housing, neighborhood planning, and community outreach and involvement.

Operating and Performance Budgets

Growth Management

Building Safety – Responsible for the management and coordination of the building permit and inspection processes; administration and enforcement of International Code Council building codes and technical standards as adopted and amended by the South Carolina Building Codes Council; implementation of the Community Based Code Enforcement Program; and implementation of the Town’s Emergency Operations and Disaster Recovery Plans.

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



Current Performance Initiatives:

Planning and Community Development
<ul style="list-style-type: none">Assess and update the 2007 Comprehensive Plan. (Town Goal 3.)Advance the Buckwalter Place Multi-County Industrial/Business Park (MCIP). (Town Goal 1.)Closeout or initiate the update of the Southern Beaufort County Regional Plan. (Town Goal 3.)

Operating and Performance Budgets

Growth Management

Current Performance Initiatives continued:

Planning and Community Development
<ul style="list-style-type: none">• Allocate Wharf Street Redevelopment Project NSP Grant Program Proceeds. (Town Goal 3.)• Identify and implement Beautification Committee initiatives. (Town Goal 3 and 5.)• Formalize Bluffton Historic Preservation Society Memorandums of Understanding. (Town Goal 4.)• Closeout of Wharf Street Redevelopment Project, Homeownership Program and NSP Grant. (Town Goal 3.)• Annual monitoring of Wharf Street Redevelopment Project Homeownership Program/NSP Grant Award. (Town Goal 3.)• Recruit Project Pants, in conjunction with South Carolina Department of Commerce and Beaufort County, to Buckwalter Place. (Town Goal 1.)• Acquire land at Buckwalter Place to expand Town of Bluffton May River Technology Park footprint. (Town Goal 1.)• Continuance of the Planning and Zoning Orientation and Continuing Education Program for Staff, Boards and Commissions. (Town Goal 4.)• Further the Municipal Association of South Carolina 2012 Achievement Award application for the Wharf Street Redevelopment Project. (Town Goal 3.)• Further the Southern Living 2013 Home Award application for the Wharf Street Redevelopment Project. (Town Goal 3.)

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

Customer Service
<ul style="list-style-type: none">• Continuance of the Neighborhood Assistance Program. (Town Goal 3.)• Assist commercial Property Owner's Associations with On-Site Directional Signage Programs. (Town Goals 3 and 5.)• Implementation of the Old Town Off-Premise Business Directional Signage Program. (Town Goals 3 and 5.)• Migrate EnerGov to a web-based platform. (Town Goals 3 and 4.)

Recent Performance Accomplishments:

Planning and Community Development
<ul style="list-style-type: none">• Implemented Phase II and III of the Old Town Wayfinding & Signage Program. (Town Goals 3 and 5.)• Amended Palmetto Bluff Development Agreement and Concept Plan as well as New Riverside Concept Plan to transfer 1,300 residential development rights out of the critical area of the May River Headwaters and acquired approximately 6 acres of property for Stormwater Best Management Pilot Project. (Town Goals 2 and 3.)

Operating and Performance Budgets

Growth Management

Recent Performance Accomplishments continued:

Planning and Community Development

- Assisted Town Manager and the Board of Directors with the establishment and implementation of the Don Ryan Center for Innovation. (Town Goal 1.)
- Overhauled planning and zoning orientation and continuing education curriculum for Staff, Boards, and Commissions as required by the SC Planning Enabling Act. (Town Goal 4.)
- Established Town of Bluffton Beautification Committee. (Town Goal 3 and 5.)
- Resolved 2010 Census count discrepancy with the US Census Bureau. (Town Goal 3.)
- Awarded Tree City USA designation. (Town Goal 3 and 5.)
- Created a formal Town of Bluffton Growth Management Library. (Town Goal 3.)
- Awarded the 2012 Palmetto Forum for Affordable Housing Award for the Wharf Street Redevelopment Project. (Town Goal 3.)
- Facilitated the contribution of Utility Tax Credit funds from Palmetto Electric Cooperative, Inc. and Hargray Communications, Inc. for the purchase of approximately seven acres of land within Buckwalter Place to further the Town's economic development efforts. (Town Goal 1.)

Building Safety/Emergency Preparedness

- Updated the Town of Bluffton Emergency Operations Plan. (Town Goal 3.)
- Updated the Town of Bluffton Disaster Recovery Plan. (Town Goal 3.)

Customer Service

- Implemented online UDO resources including, but not limited to, interactive zoning and development standards, Applications Manual, and Development Agreement Summaries. (Town Goal 3.)
- Developed and implemented a Community Based Code Enforcement Program. (Town Goal 3.)
- Purged and reorganized Growth Management application files, including hardcopy and digital formats. (Town Goals 3 and 4.)
- Implemented Neighborhood Assistance Program and Buck Island/Simmons ville Neighborhood Plan: (Town Goal 3.)
 - Facilitated 30 home repairs.
 - Abated 9 unsafe/uninhabited structures.
 - Improved health, safety and welfare of the community by installing 212 address posts providing accurate and easily recognizable E911 addressing for the Buck Island Road/Simmons ville Road area.

Capital Improvement Projects Program

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

Operating and Performance Budgets

Growth Management

Performance Indicators	Actual FY 2010	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Estimate FY 2014
Annexation Petitions	NA	2	0	0	0
Building Permits	500	746	810	850	900
Certificate of Appropriateness Permits	40	25	34	27	28
Comprehensive Plan Amendments	NA	0	1	2	1
Concept Plan Amendments	NA	1	1	2	1
Concept Plans	NA	1	0	0	0
Development Plans	26	8	28	31	28
Development Plan Amendments	NA	4	2	3	2
Development Agreement Amendments	NA	2	2	5	3
Exempt Plats	33	45	42	26	30
Historic Preservation Overlay District Signage and Site Feature Permits	NA	26	34	30	29
Master Plans	4	2	1	1	1
Master Plan Amendments	NA	2	1	5	4
Pre Applications	NA	3	19	52	45
Sign Permits	NA	41	38	55	44
Silviculture/Land Disturbance Permits	NA	1	1	0	0
Subdivision Plans	NA	8	10	3	3
Transfer of Development Rights	NA	0	0	0	0
Tree Removal Permits	50	47	66	47	42
Variance	0	0	1	1	1
Zoning Map Amendments	2	6	2	1	1
Zoning Permit	NA	NA	3	7	7
Vertical construction inspections	6,000	5,731	6,970	7,200	7,400
Daily building construction inspection avg. per Building Code Inspector	13	12	15	15	15
Total building plan reviews conducted	462	456	501	550	575
Certificate of Occupancy issued for new structures	217	236	258	275	300
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	105	101	125	125
Town initiated Affordable Housing Units added	NA	0	6	0	0
Unsafe/uninhabited structures removed	8	12	9	4	4

Operating and Performance Budgets

Growth Management

General Fund Expenditures by Unit/Category

Growth Management	FY 2011 Year-end Actual	FY 2012 Year-End Actual	FY 2013 Year-End Estimate	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary							
Growth Management Administration	\$ 322,262	\$ 380,789	\$ 397,835	\$ 397,835	\$ 474,370	\$ 76,535	19.24%
Planning & Community Development	879,714	609,595	521,890	578,390	478,600	(99,790)	-17.25%
Building Safety	823,705	649,634	708,610	712,770	846,415	133,645	18.75%
Total	\$ 2,025,681	\$ 1,640,018	\$ 1,628,335	\$ 1,688,995	\$ 1,799,385	\$ 110,390	6.54%
Category Summary							
Salaries	\$ 1,095,617	\$ 952,094	\$ 1,031,670	\$ 1,014,350	\$ 1,101,980	\$ 87,630	8.64%
Benefits	346,654	304,841	344,565	344,285	377,305	33,020	9.59%
Operating	560,619	383,083	252,100	330,360	320,100	(10,260)	-3.11%
Capital Outlay	22,791	-	-	-	-	-	N/A
Total	\$ 2,025,681	\$ 1,640,018	\$ 1,628,335	\$ 1,688,995	\$ 1,799,385	\$ 110,390	6.54%
Full-Time Positions	18	16	18	18	18	0	N/A
Part-Time Positions	0	0	0	0	0	0	N/A

Key operational changes or issues:

One Senior Planner position and one Combination Building Inspector/Codes Enforcement Officer hired during the last quarter of FY 2013 as budgeted.

One Planner moved from Planning & Community Development to the Building Safety Customer Service Area.

One Community Development Project Manager position within the Planning and Community Development was vacated and the position was reclassified and filled with a Senior Planner.

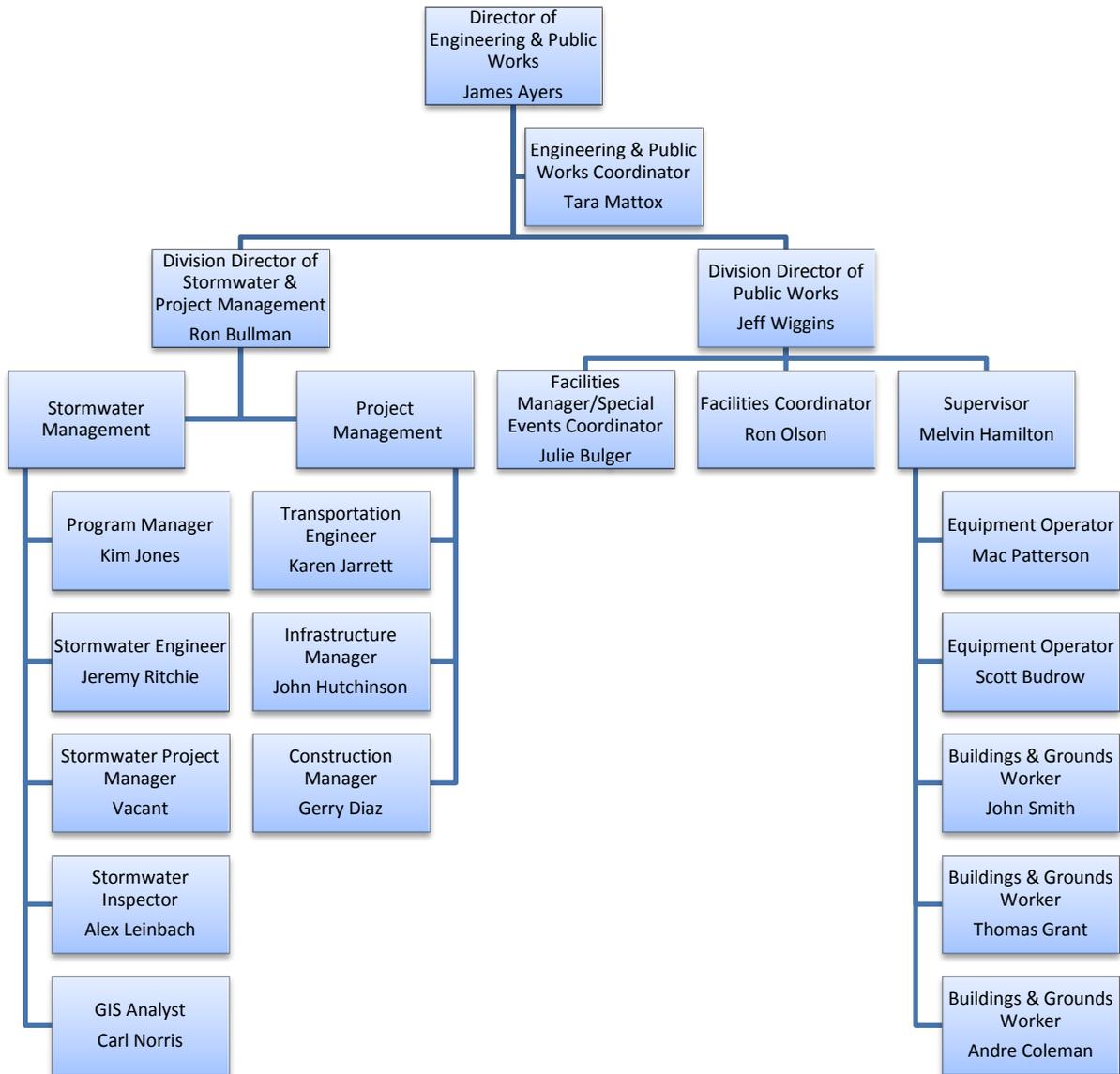
The Senior Policy Analyst moved from Planning & Community Development to Growth Management Administration.

Operating and Performance Budgets

Unit: Engineering and Public Works

Departments: Project Management¹, Stormwater Management², Public Works³

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



Core Services:

Project Management –

Primary Responsibilities include managing the Capital Improvements Program (CIP), Projects, Contracts, and Subcontracts, Town Contract Administration, Construction Management and Inspections, Transportation, Insurance Coordination, and support for other staff functions as directed by Town Management.

Stormwater Management –

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

Operating and Performance Budgets

Engineering and Public Works

Public Works – Primary responsibilities include operations and maintenance of Town-owned facilities, properties, and infrastructure. Special responsibilities include roadway maintenance, sidewalk repair, ditch excavation, equipment maintenance, litter/debris/carcass removal, landscape and hardscape maintenance, and work on all Buildings and Grounds. Other responsibilities include Special Events coordination, after-hours response, and support for other departments.

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

Current Performance Initiatives:

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

Operating and Performance Budgets

Engineering and Public Works

Current Performance Initiatives: (Continued):

Stormwater Management
<ul style="list-style-type: none"> Engineering Review: Provide detailed review of engineering analysis for new Master Plans and Development Plans to ensure compliance with local, state, and federal regulations. Responsible for inspections & issuance of Certificate of Compliance at project completion. Assists Growth Management in the review of plat applications, major & minor subdivisions, and silviculture permits. (Town Goals 2 and 4)
<ul style="list-style-type: none"> Stormwater Infrastructure Maintenance: Assist engineering and public works staff with stormwater infrastructure and ditch maintenance priorities and implementation. Assist with Stormwater Utility Fee programming and budgeting. (Town Goals 2, 3, and 4)
<ul style="list-style-type: none"> Construction Site Inspections: Inspect active construction projects to help ensure compliance with approved plans through project completion with regard to Best Management Practices. (Town Goals 2,3, and 4)
<ul style="list-style-type: none"> Stormwater Compliance: Manage Property Owners' annual BMP maintenance inspection program and Post Construction testing program as required by ordinance. (Town Goals 2, 3, and 4)
<ul style="list-style-type: none"> Financial Assurance: Manage and maintain the inventory of sureties (e.g., letters of credit) for existing and future developments. (Town Goals 3 and 4)
<ul style="list-style-type: none"> Beaufort County Stormwater Utility Board: Represent the Town of Bluffton as an ex-officio member on the Stormwater Utility Board. This Board is responsible for recommending priorities and expenditures generated from the Beaufort County Stormwater Utility Fee to the Beaufort County Council. Additionally, represent the Town of Bluffton on the Stormwater Management Plan Implementation Committee as recommended by the Utility Board. (Town Goals 2, 3, and 4)
<ul style="list-style-type: none"> Septic System Inspection and Maintenance Program: Responsible for the development and implementation of the septic system inspection and maintenance program that will help detect and fund the repair or abandonment of defective septic systems within the Town of Bluffton. (Town Goals 2 and 3)
<ul style="list-style-type: none"> MS4 Program: Manage the Town's Municipal Separate Storm Sewer System program when triggered. Develop and maintain standards to comply with regulatory requirements. (Town Goals 2 and 3)
Public Works
<ul style="list-style-type: none"> Town Facilities and Properties: Responsible for the overall maintenance, security, and aesthetics of all Town facilities and properties to include buildings, parks, roads, sidewalks and Community Center. (Town Goals 3 and 4)
<ul style="list-style-type: none"> Special Events: Coordinate special events within the Town limits. Organize, schedule, and facilitate meetings between special events team and event planners. Responsible for the Town's Annual Christmas Parade. (Town Goals 2, and 3)
<ul style="list-style-type: none"> Maintenance Contracts: Oversee maintenance contracts. Work with vendors and coordinate their maintenance activities. Keep all maintenance contracts active and up to date. (Town Goal 4)
<ul style="list-style-type: none"> Assist Town Staff: Assist and support all Town staff, including Police, with a variety of requests related to Facilities and Buildings & Grounds. (Town Goal 4)
<ul style="list-style-type: none"> After-hours Response: On call 24/7 and respond as needed to emergencies, alarms, and as needed for assistance. (Town Goal 4)
<ul style="list-style-type: none"> Implement Town's annual drainage maintenance program. (Town Goals 2, 3, 4 and 5)
<ul style="list-style-type: none"> Implement and manage Town's surplus asset disposal program. (Town Goal 4)
<ul style="list-style-type: none"> Manage solid waste and recycling program. (Town Goals 3 and 4)
<ul style="list-style-type: none"> Beaufort County Solid Waste & Recycling Board: Serve as ex-officio member, represent Town of Bluffton interests, and communicate with local stakeholders on key issues and initiatives. (Town Goals 3 and 4)

Operating and Performance Budgets

Engineering and Public Works

Recent Performance Accomplishments:

Project Management
<ul style="list-style-type: none"> • DuBois Park: Construction of Phase 1 complete (sidewalks, parking, lighting, hardscape & landscaping). Design of Phase 2 underway. • Working with Bluffton-Hilton Head Leadership class to construct playground. • Connected existing building to sewer. • Issued RFP for design/build of Pavilion; Negotiating with proposed design-build team. (Town Goals 3, 4, and 5)
<ul style="list-style-type: none"> • May River Streetscape Final Phase design is near completion: Final phase Pin Oak to Whispering Pine sidewalks, parking, and drainage in addition to sidewalks to Buck Island Road on the north side. Also, staff is evaluating possible intersection improvements at Pin Oak/May River/Thomas Heyward, as well as additional grant funding opportunities. (Town Goals 1, 2, 3, 4, and 5)
<ul style="list-style-type: none"> • May River/Bruin Road Streetscape (Phase 2) Landscaping and Lighting: Original Construction Complete. Work includes plaza, landscaping, hardscape, additional sidewalks and lighting. Leveraged Town monies with Transportation Grant. Additional lighting being pursued through cost savings realized from completed construction. (Town Goal 2, 3, 4, and 5)
<ul style="list-style-type: none"> • Completed BIS Sidewalks, Lighting & Sewer (Village Renaissance Phase 1). Improved pedestrian connectivity by adding new sidewalks to connect existing pathways at Bluffton Parkway & Bluffton Middle School through the northern section of the BIS neighborhood. Twenty lights were installed along the sidewalks to enhance pedestrian safety in the area. Connected 9 homes to this phase of the sanitary sewer and 4 homes to the water main. Leveraged Town assets through a CDBG Village Renaissance grant. (Town Goals 3, 4, and 5)
<ul style="list-style-type: none"> • Completed BIS Sewer (Phase 3) final design and permitting. Sewer will be provided to ~130 more residents. Public water service will be added to multiple new users. Negotiating a \$500K CDBG Village Renaissance grant with state. Additional sidewalk will be constructed to extend the Buck Island Road pathway from the current southerly terminus approximately 1200' to the south. (Town Goals 3, 4, and 5)
<ul style="list-style-type: none"> • Wharf Street Redevelopment – Construction Phase Only. Construction finished on six Cottages. Ribbon cutting held. Turned over to Growth Management for home owner selection. (Town Goals 3 and 4)

Stormwater Management
<ul style="list-style-type: none"> • Secured a second EPA 319 Grant for Pine Ridge stormwater system retrofit. Secured an additional \$290,000 in grant funding for a stormwater retrofit project through a Clean Water Act Section 319 Grant from the United States Environmental Protection Agency through the South Carolina Department of Health and Environmental Control. (Town Goals 2, 3, and 4)
<ul style="list-style-type: none"> • New Riverside Stormwater Pilot Project being implemented. Design is complete and currently in the process of receiving permits. Construction work went out to bid; Currently negotiating construction contract. (Town Goals 2 and 3)
<ul style="list-style-type: none"> • Successful transfer of density rights from headwaters of May River. With cooperation from Crescent Resources, the Town was able to move 1300 density units from the headwaters area of the May River. Additionally, Crescent Resources agreed to donate 6 acres for the New Riverside Stormwater Pilot Project. (Town Goals 2 and 3)
<ul style="list-style-type: none"> • Purchased, installed, and customized XP-SWMM Stormwater Modeling software. In support of the May River Watershed Action Plan, the Town initiated the creation of the May River Headwaters Watershed Stormwater Model. (Town Goals 2, 3, and 4)

Operating and Performance Budgets

Engineering and Public Works

Recent Performance Accomplishments continued:

Stormwater Management (continued)	
<ul style="list-style-type: none"> Initiated the May River Watershed Inventory. May River Watershed Action Plan created and Council appointed members to the Advisory Committee to provide guidance on water quality improvement projects and programs in the Action Plan. (Town Goals 2 and 3) 	
<ul style="list-style-type: none"> Performed community cleanups. Executed 3 community cleanups removing over 2 tons of debris from the May River Watershed. (Town Goals 2 and 3) 	
<ul style="list-style-type: none"> Continued water quality efforts as required by EPA 319 Grant Phase 1. Conducted a wildlife assessment in Hampton Hall and installed a buffer garden in support of EPA 319 Grant Phase 1. (Town Goals 2 and 3) 	
<ul style="list-style-type: none"> Improved and continued cooperation and collaboration with other local jurisdictions. Through several committees and boards, the Town continues to build and strengthen relationships with the surrounding jurisdictions. Collaborated with County on cost-sharing agreements such as LIDAR Project and Public Education & Outreach. (Town Goals 2, 3, and 4) 	
<ul style="list-style-type: none"> Continued Septic System Assistance Program. Staff contracted to have approximately 38 septic systems inspected and 36 pumped out or repaired. (Town Goals 2 and 3) 	
<ul style="list-style-type: none"> Performed Public Education & Outreach. Staff conducted over 40 speaking engagements relating to the May River. (Town Goals 2 and 3) 	

Performance Indicators	Actual FY 2010	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Estimate FY 2014
# of Capital Improvement Projects to manage (See CIP section)	16	21	24	24	13
# of parks to maintain (recently added New River Trail Parking and DuBois Park)	6	6	7	7	7
# of pathways to maintain (recently added BIS sidewalks)	6	6	7	7	8
Street miles to maintain (recently added section of BIS)	3.51	3.81	5.17	5.17	5.17

Operating and Performance Budgets

Engineering and Public Works

General Fund and Stormwater Fund Operating Expenditures by Unit/Category

Engineering & Public Works	FY 2011 Year-end Actual	FY 2012 Year-End Actual	FY 2013 Year-End Estimate	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary							
Project Management	\$ 745,531	\$ 618,710	\$ 621,300	\$ 622,640	\$ 501,125	\$ (121,515)	-19.52%
Stormwater Management	-	628,030	701,995	727,070	741,300	14,230	1.96%
Public Works	807,676	1,084,897	1,001,785	1,003,475	998,750	(4,725)	-0.47%
Total	\$ 1,553,207	\$ 2,331,637	\$ 2,325,080	\$ 2,353,185	\$ 2,241,175	\$ (112,010)	-4.76%
Category Summary							
Salaries	\$ 751,851	\$ 955,991	\$ 1,118,060	\$ 1,143,445	\$ 1,071,060	\$ (72,385)	-6.33%
Benefits	286,574	390,068	414,145	415,165	409,455	(5,710)	-1.38%
Operating	461,261	775,566	782,875	784,575	726,160	(58,415)	-7.45%
Capital Outlay	33,622	210,012	10,000	10,000	34,500	24,500	245.00%
Debt Service	19,899	-	-	-	-	-	N/A
Total	\$ 1,553,207	\$ 2,331,637	\$ 2,325,080	\$ 2,353,185	\$ 2,241,175	\$ (112,010)	-4.76%
Full-Time Positions	14	19	20	21	20	-1	N/A
Part-Time Positions	3	2	0	0	0	0	N/A

Key operational changes or issues:

Eliminated one Project Manager position in the Project Management Department due to the finalization of several major capital projects.

Contract services to augment staff during peak season for grounds maintenance and other related activities is decreasing as well as telephone expenditures due to a shifting of telephone responsibilities to IT.

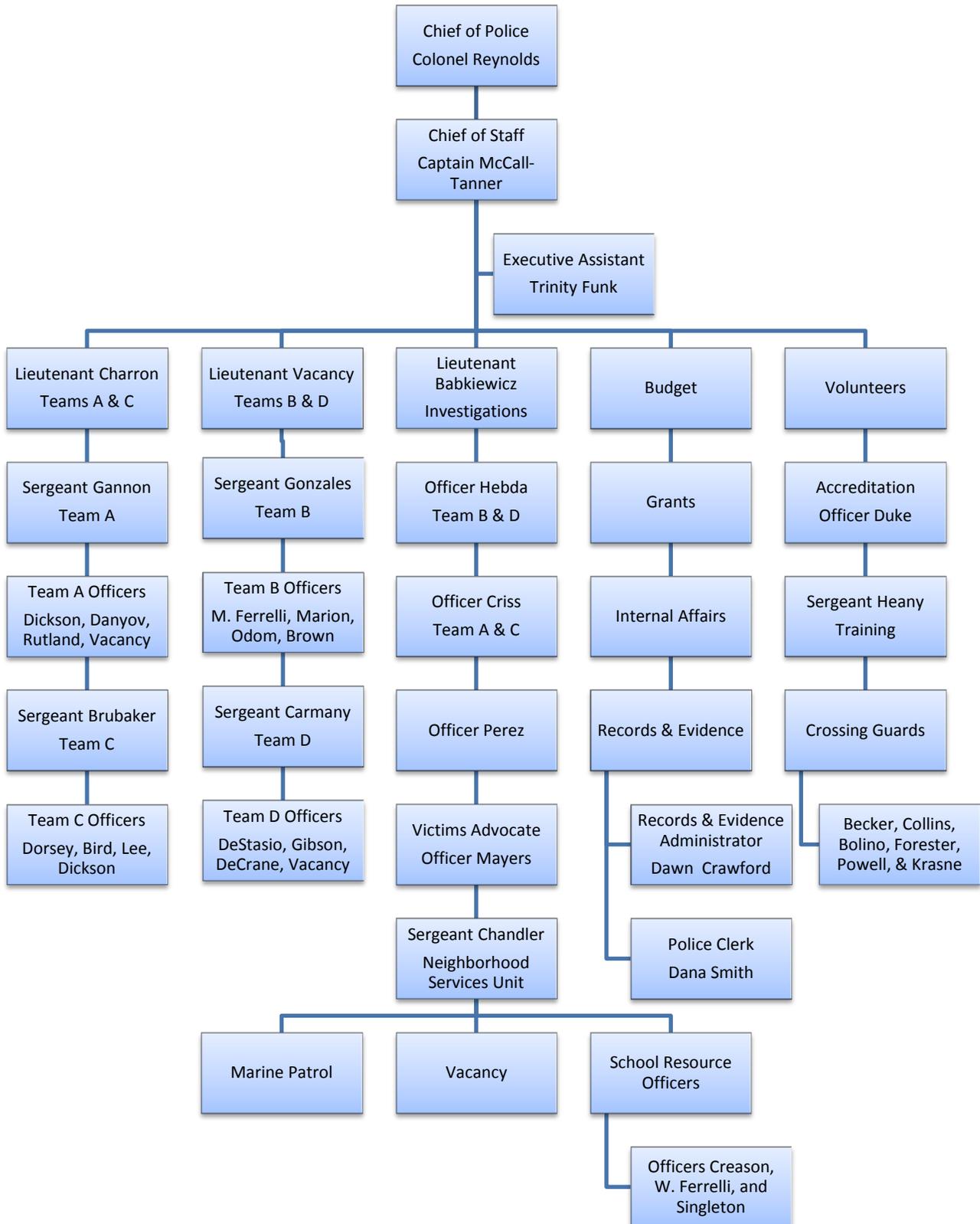
Capital Outlay includes funds to replace an existing mower over five years old and to purchase a new boom mower to assist with clearing and mowing ditches.

Operating and Performance Budgets

Unit: Police

Departments: Police

Function: Public Safety



Operating and Performance Budgets

Police Department

Core Services:

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 is comprised of Administration, Investigation and Crime Analysis, and Neighborhood 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; 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.

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.

Investigations and Crime Analysis – 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 the unit is responsible for the identification, apprehension, interrogation, prosecution, case clearance and the processing of stolen and recovered property. Investigators work cooperatively with other officers and personnel from other Town departments, other local state and federal agencies, and the citizens to accomplish their mission. Through cooperative efforts, not only are crimes and patterns detected, suspects identified, located and arrested; but, also awareness and prevention programs are initiated to protect lives and property enhancing the quality of life in Bluffton.

Operating and Performance Budgets

Police Department

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.

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.



Operating and Performance Budgets

Police Department

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

- Implement Police Department Strategic Plan for a continuous and systematic process used by the Department to determine our annual initiatives, determine how we will accomplish these initiatives, and how our successes will be measured and evaluated.
- Conduct focused traffic enforcement and enforcement through environmental design.
- Implement Reserve Officer Program.
- Establish a baseline from calendar year 2012 department data on drug and alcohol use offenders in order to deploy appropriate enforcement activities.
- Conduct community satisfaction surveys.
- Research use of Public Safety Citizens’ Committee to address community concerns and aid in public education projects.
- Identify training and development needs of department and create plans to meet those needs.
- Identify and implement a leadership development path for current and future leaders.
- Research an electronic inventory control system.

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

- Approved as a Reserve Officer appropriate agency.
- Re-accredited by CALEA (Commission on Accreditation for Law Enforcement Agencies).
- Created a business security checklist and booklet.
- Continued with the trend of lowering total indexed crimes achieving a 5% reduction this year.
- Partnered with the Boys and Girls Club to educate community youths.
- Developed new partnerships and relationships with other law enforcement agencies (i.e., SC Department of Corrections Youthful Offender Parole Division, Arson Investigation Team for Bluffton Township Fire Department, Beaufort County Sheriff’s Office Crime Lab).

Performance Indicators	Actual FY 2010	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Estimate FY 2014
Police calls for service	32,242	35,569	32,102	39,000	42,000
Domestic calls	489	535	674	725	800
Traffic collisions	668	509	544	600	650
Citations	15,035	9,937	11,096	10,000	10,000
Arrests	1,885	1,136	1,023	1,100	1,200
Police reports	4,471	3,661	3,450	4,000	4,250
Increase in # of young adults attending “Alive at 25”	300	560	114*	125	150
Increase in percentage of vehicle contacts wearing a seatbelt	87%	95%	87%	90%	95%
Lower average response time to Priority 1 calls by 2 minutes	11.19	8.7	6	6	6

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

Operating and Performance Budgets

Police Department

General Fund Expenditures by Unit/Category

	FY 2011 Year-end Actual	FY 2012 Year-end Actual	FY 2013 Year-End Estimate	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Unit Summary							
Police Department	\$ 3,210,459	\$ 3,505,717	\$ 3,797,920	\$ 3,800,610	\$ 4,063,175	\$ 262,565	6.91%
Total	\$ 3,210,459	\$ 3,505,717	\$ 3,797,920	\$ 3,800,610	\$ 4,063,175	\$ 262,565	6.91%
Category Summary							
Salaries	\$ 1,927,173	\$ 2,100,835	\$ 2,171,515	\$ 2,171,515	\$ 2,188,265	\$ 16,750	0.77%
Benefits	704,936	717,337	752,910	781,705	827,680	45,975	5.88%
Operating	454,041	524,909	648,725	544,930	609,070	64,140	11.77%
Capital Outlay	-	162,636	213,510	288,510	342,510	54,000	18.72%
Debt Service	124,309	-	43,950	43,950	95,650	51,700	117.63%
Total	\$ 3,210,459	\$ 3,505,717	\$ 3,830,610	\$ 3,830,610	\$ 4,063,175	\$ 232,565	6.07%
Full-Time Positions	39	39	39	39	39	0	N/A
Part-Time Positions	6	6	6	6	6	0	N/A

Key operational changes or issues:

Operating budget provides for Increased training efforts, an increase in uniforms and protective gear for the new Reserve Officer Program, and an increase in supplies to implement a new Vice and Drug Enforcement Program which will be funded primarily from the drug forfeitures account fund balance.

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 2013 have been added to the Debt category in FY 2014. As a result, the debt service category provides funding for a FY 2012 governmental loan for vehicle financing with final payment scheduled for FY 2016 and a FY 2013 governmental loan for vehicle financing with final payment scheduled for FY 2017.

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 Actual	FY 2013 Year-End Estimate	FY 2013 Revised Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Non-Departmental							
Unit Summary							
Non-Departmental	\$ 840,904	\$ 882,982	\$ 954,370	\$ 960,160	\$ 1,001,980	\$ 41,820	4.36%
Total	\$ 840,904	\$ 882,982	\$ 954,370	\$ 960,160	\$ 1,001,980	\$ 41,820	4.36%
Category Summary							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Benefits	-	-	-	-	-	-	N/A
Operating	774,026	842,213	954,370	960,160	1,001,980	41,820	4.36%
Capital Outlay	-	-	-	-	-	-	N/A
Debt Service	66,878	40,769	-	-	-	-	N/A
Total	\$ 840,904	\$ 882,982	\$ 954,370	\$ 960,160	\$ 1,001,980	\$ 41,820	4.36%
Full-Time Positions	0	0	0	0	0	0	N/A
Part-Time Positions	0	0	0	0	0	0	N/A

Key operational changes or issues:

The following items are included in the Non-Departmental budget for FY 2014:

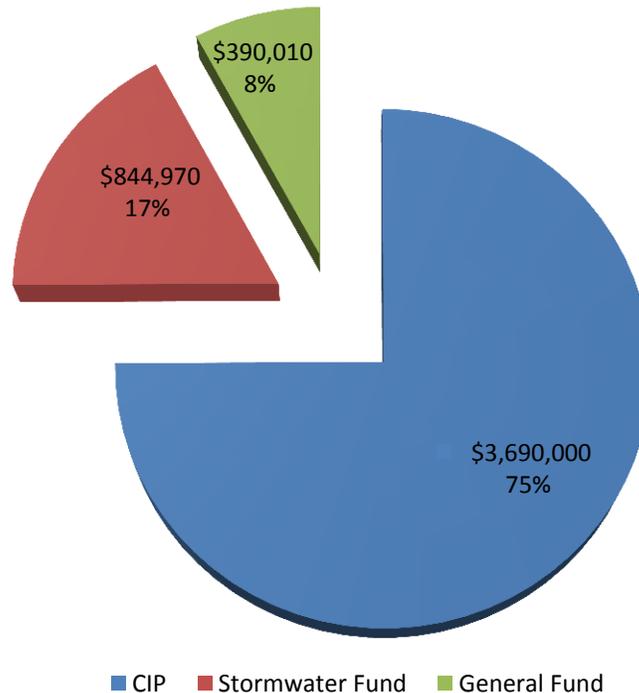
- Residential Garbage Collection Fees
- Postage Meter Rental (including postage)
- Copier/Printer Workstation Leases (shared)
- General Advertising Fees (public notices)
- General Liability Insurance including Tort
- General Contingency

The garbage collection contract amount is increasing from \$8.49 to \$9.25 per household beginning July 1, 2013.

Increase also provided for Town insurance including premium adjustments for new police vehicles and other capital acquisitions in the FY 2014 budget.

CAPITAL

Fiscal Year 2014 Capital Budget - \$4,924,980



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 construction 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 Improvements, General Pathway Improvements and Parks & Recreation Improvements. All capital categories require a unit cost greater than \$5,000 and a useful life of greater than one year with one exception. For software purchases, the unit cost must be greater than \$50,000. Software purchases are budgeted in the General Fund's Capital Outlay.

Certain significant and non-routine capital expenditures may have an additional impact on the operating budget beyond the direct costs. These impacts may include the hiring of additional staff, the need to issue bonds for funding, or other significant and recurring maintenance costs. Please refer to the Debt section for a summary of the impacts on the operating budget from prior year Capital Projects. An example 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. In some instances, a savings may be realized with the implementation of a capital project. Currently, there are no anticipated savings expected to result from implementation of the current plan.

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, pathways, sidewalks, stormwater improvements and retrofits, and other infrastructure projects such as Buckwalter Place Tech Park. 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 2014	FY 2015	FY 2016	FY 2017	FY 2018
Operations	\$ 24,850	\$ 48,700	\$ 50,700	\$ 52,700	\$ 54,700
Maintenance	4,500	34,750	40,750	45,250	46,750
Additional FTEs					
Other					
Total	\$ 29,350	\$ 83,450	\$ 91,450	\$ 97,950	\$ 101,450

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 2014 Capital Budget continues to focus on water quality, neighborhood improvements, stormwater improvements, recreational improvements, facilities and Old Town improvements.

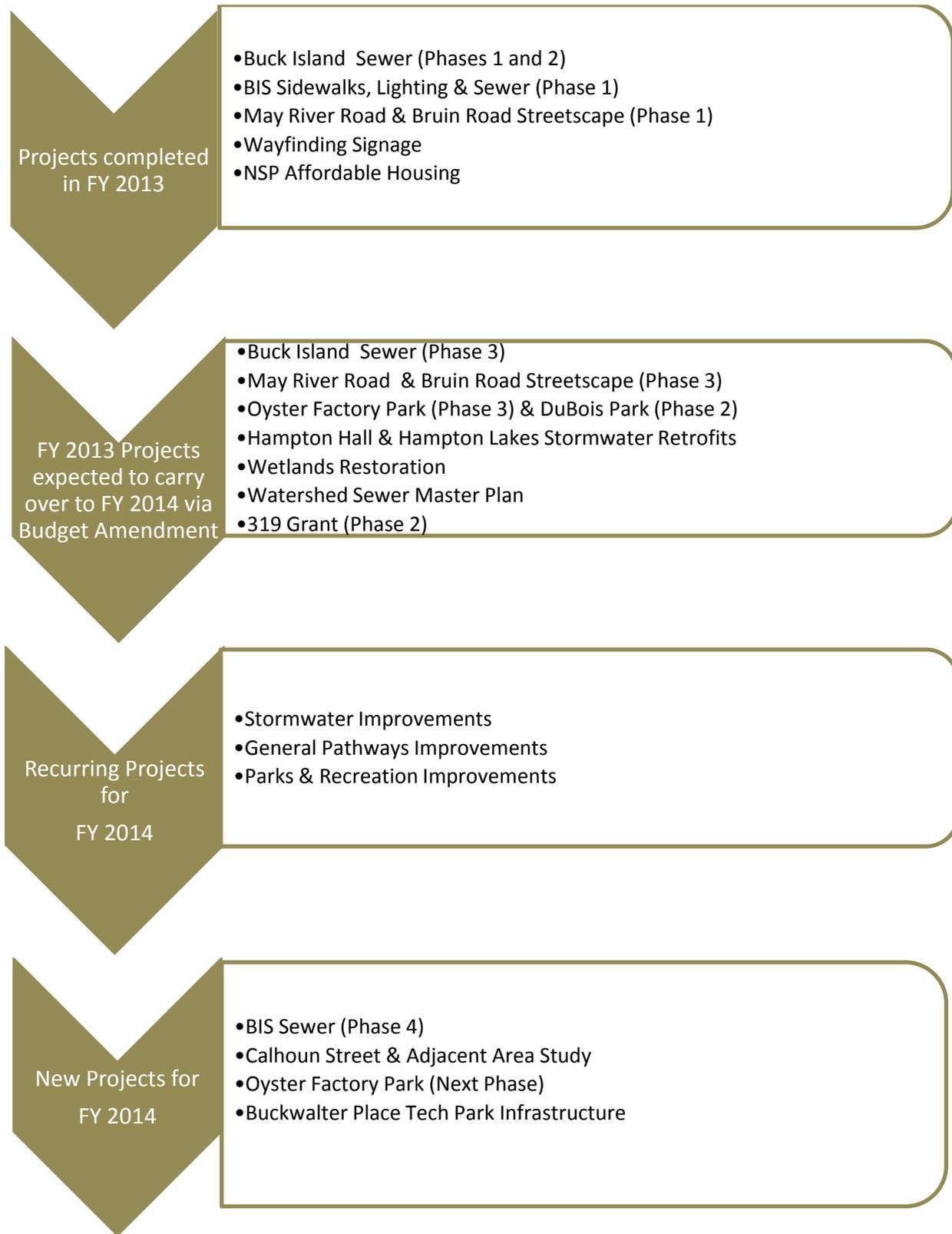
Water quality projects include projects directly related to implementing the May River Watershed Action Plan including: the 319 pilot project, potential retrofits to communities' drainage systems which feed the watershed, watershed wetlands restoration, and special projects involving best management practices (BMP) improvements to stormwater systems.

Neighborhood improvements include ongoing sewer and water improvements to the Buck Island-Simmons ville community. 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 has submitted a grant application which will be critical to the project funding.

Capital

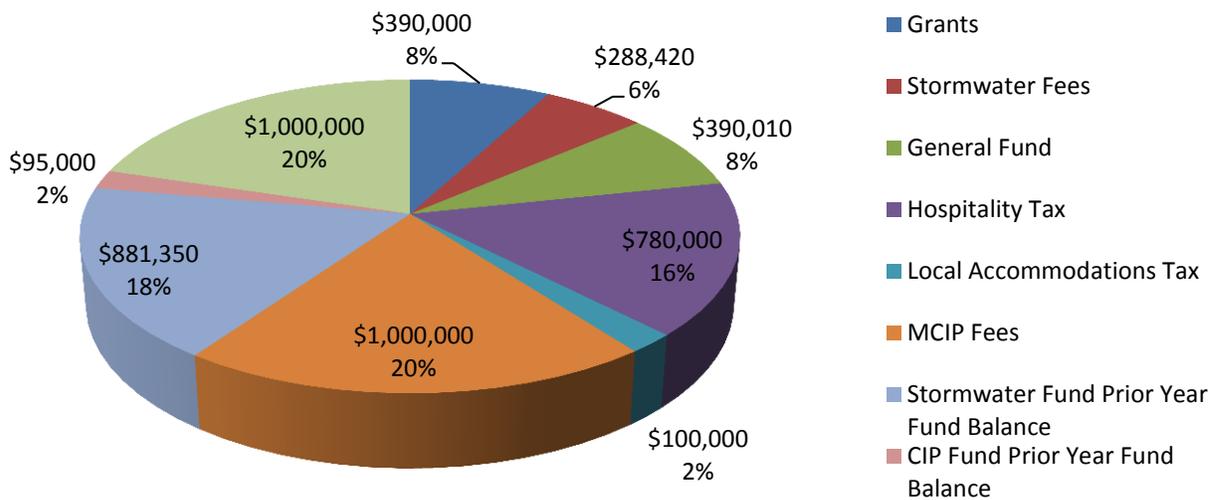
Key Project Changes between FY 2013 and FY 2014



CAPITAL

Expenditures		FY 2014 Budget
Recurring		
General Fund		
Seven Outfitted Police Vehicles		\$ 342,510
Two Mowers		34,500
Server		13,000
Stormwater Fund		
Stormwater Drainage Improvements		100,000
CIP Fund		
General Pathways		80,000
Parks & Recreation Improvements		125,000
Total Recurring		<u>\$ 695,010</u>
Non-Recurring		
Stormwater Fund		
Watershed Sewer Master Plan		\$ 90,000
Hampton Hall Stormwater Retrofit		84,970
Wetlands Restoration		80,000
319 Grant (Phase 2)		490,000
CIP Fund		
Buck Island Sewer (Phase 3)		615,000
Buck Island Sewer (Phase 4)		120,000
May River Road/Bruin Road Streetscape (Phase 3)		400,000
Calhoun Street & Adjacent Area Study		125,000
Oyster Factory Park - Next Phase		225,000
Buckwalter Place Tech Park Infrastructure		1,000,000
Land Acquisition		1,000,000
Total Non-Recurring		<u>\$ 4,229,970</u>

Funding Sources



Stormwater Fund
Project: Stormwater Improvements

Department		Contact Person		Status of Project		
Engineering & Public Works		John Hutchinson - PM		Planning		
Project Type		Start/Finish Date		Account number		
Stormwater		Recurring		21265616-XXXX-0004		
Project Description						
Installation of water quality infrastructure and related stormwater activities within watershed.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
In accordance with Chapter 7 of the Comprehensive Plan, it is important for the Town to identify, construct, and maintain improvements to the stormwater system including provisions for water quality. Town Council has supported water quality and related stormwater initiatives in a variety of ways including, but not limited to, the adoption of the May River Watershed Action Plan. In its 2013 Strategic Plan, Town Council listed "Water Quality" as Objective 2 under Goal 2---Celebrate the May River.						
Method for Estimating Costs						
Cost data from recently performed projects in this geographic area.						
Project Status						
Assessment of potential water quality improvement sites has been performed.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00004	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
Recurring	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE		\$ 1,000	\$ 2,000	\$ 3,000	\$ 4,000	\$ 10,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 1,000	\$ 1,000	\$ 3,000	\$ 4,000	\$ 10,000

Note: No operational costs required. Maintenance costs cover periodic inspection of water quality units.

Stormwater Fund
Project: Watershed Sewer Master Plan

Department		Contact Person		Status of Project		
Engineering & Public Works		John Hutchinson - PM		Conceptual		
Project Type		Start/Finish Date		Account number		
Sewer & Water		FY 2013 - FY 2017		21265616-XXXX-00037		
Project Description						
Development of a Watershed Sewer Master Plan as needed to guide design and construction of future public sewer infrastructure with a goal toward protecting and enhancing water quality in watershed areas.						
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. A series of meetings and discussions resulted in a proposal which was satisfactory with respect to content and costs to the Town, Beaufort-Jasper Water & Sewer Authority (BJWSA) and Beaufort County.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00037	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
\$ 10,000	\$ 90,000	\$ 300,000	\$ 300,000	\$ 300,000		\$ 1,000,000
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: No O&M costs for the Town as Beaufort-Jasper Water Authority (BJWSA) is responsible for O&M costs once systems are operational.

Stormwater Fund
Project: Hampton Hall Stormwater Retrofit

Department		Contact Person		Status of Project		
Engineering & Public Works		Kim Jones - PM		Planning		
Project Type		Start/Finish Date		Account number		
Stormwater		FY 2012 - FY 2014		21265616-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 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						
Design and construction costs estimated per recent design projects and related infrastructure costs.						
Project Status						
Project is on hold pending negotiations with Hampton Hall. Negotiations are currently on going.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00035	\$ 84,970	\$ -	\$ 84,970	\$ -	\$ -	\$ 84,970
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
\$ 33	\$ 84,970					\$ 85,003
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 9,000
ADDITIONAL FTE's						
OTHER						
\$	\$ 1,000	\$ 2,000	\$ 3,000	\$ 2,000	\$ 2,000	\$ 9,000

Note: No operational costs. Maintenance costs limited to inspection and periodic upkeep/maintenance of outfall improvements.

**Stormwater Fund
Project: Wetlands Restoration**

Department		Contact Person		Status of Project		
Engineering & Public Works		Kim Jones - PM		Planning		
Project Type		Start/Finish Date		Account number		
Stormwater		FY 2012 - FY 2016		21265616-XXXXX-00036		
Project Description						
Development of a wetlands restoration project as outlined in the May River Watershed Action Plan.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
In accordance with Chapter 7 of the Comprehensive Plan, it is important for the Town to identify, construct, and maintain improvements to the stormwater system including provisions for water quality. Town Council has supported water quality and related stormwater initiatives in a variety of ways including, but not limited to, the adoption of the May River Watershed Action Plan (MRWAP). This Wetlands Restoration Project is called out as a key initiative in the MRWAP. In the 2013 Strategic Plan, Town Council listed "Celebrate the May River" as Goal 2 and the Policy Agenda Actions of 2013 listed the Stoney Creek Wetlands Restoration as a "high priority" item.						
Method for Estimating Costs						
Engineering and consultant cost data based on previous projects handled by the project management team.						
Project Status						
Staff provided information on this project to landowners, local elected officials, and agencies having jurisdiction.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00036	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
\$ 20,000	\$ 80,000	\$ 200,000	\$ 200,000			\$ 500,000
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE			\$ 3,000	\$ 6,000	\$ 6,000	\$ 15,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 15,000

Note: O&M costs are based on project improvements after completion of land acquisition, design, permitting, and construction.

Stormwater Fund
Project: 319 Grant Project - Phase 2

Department		Contact Person		Status of Project		
Engineering & Public Works		Jeremy Ritchie - PM		Conceptual		
Project Type		Start/Finish Date		Account number		
Stormwater		FY 2013 - FY 2016		21265616-XXXXX-00317		
Project Description						
<p>One of the methods proposed to improve water quality (specifically fecal coliform) in the waters flowing to Station 19-19 of the May River from existing developments will be stormwater retrofit projects. Increased runoff volume from development has been implicated as a key contributor to water quality degradation. Until 2010, the Town of Bluffton did not require volume reduction as a part of stormwater permitting. This project will involve retrofitting the existing lagoon system in the Pine Ridge Subdivision community to include stormwater re-use and improved water quality. Stormwater re-use will be gained through the irrigation of Pine Ridge open space and Town properties with stormwater from the lagoons. This will reduce the overall stormwater volume that reaches the May River from this property. Additionally, detention time for smaller, more frequent storm events will be extended which should improve overall water quality.</p>						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
<p>This project is a continuation of the initiatives and goals set forth in the original SC DHEC Section 319 Grant and the May River Watershed Action Plan. This project's goal is to protect one of our most important natural resources--oysters and the ecosystem that thrives around them. This project seeks to directly reduce fecal coliform levels in the waters flowing to Station 19-19 of the May River. The reduction of fecal coliform levels at Station 19-19 is one of the primary measures of success for this SC DHEC 319 Grant, Phase 2.</p>						
Method for Estimating Costs						
Costs based on staff estimates.						
Project Status						
<p>Staff is currently working on easement locations and will be presenting the proposed easement locations to Pine Ridge for approval. Staff has researched and reviewed different irrigation components and options for use as a part of the irrigation system. Staff has prepared a more detailed concept plan for review by additional Town staff and POA. Staff is preparing preliminary easement agreement language between POA and the Town for review.</p>						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00317	\$ 490,000	\$ -	\$ 490,000	\$ -	\$ -	\$ 490,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
\$ 10,000	\$ 490,000					\$ 500,000
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS	\$ 1,250	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 11,250
MAINTENANCE	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 22,500
ADDITIONAL FTE's						
OTHER						
\$	\$ 3,750	\$ 7,500	\$ 11,250	\$ 7,500	\$ 7,500	\$ 33,750

Note: O&M costs include operations (e.g., electricity for pump) and maintenance (e.g., irrigation system and upkeep of related improvements).

CIP Fund
Project: General Pathways

Department		Contact Person		Status of Project		
Engineering & Public Works		Karen Jarrett - PM		Planning		
Project Type		Start/Finish Date		Account number		
Pathways		Recurring		30070618-XXXXX-00029		
Project Description						
This project provides funding for minor repairs to the Town's existing sidewalks and pathways as well as provides funds to pursue grants and other collaborative efforts in order to better leverage the Town's investment. This project supports the continuations of pathways or sidewalks throughout great Bluffton.						
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 and bicycle facilities. This project addresses future pathways that are not currently funded or programmed.						
Method for Estimating Costs						
Internal cost estimate based on prior projects.						
Project Status						
At Council's direction, surveyor engaged to survey Goethe Road, Shults Road, Hildebrand Road, and 8th and 9th Streets for possible sidewalks. Engineering estimate being completed.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00029	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
Recurring	\$ 80,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 180,000
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE		\$ 1,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 8,500
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 1,000	\$ 1,000	\$ 2,500	\$ 2,500	\$ 8,500

Note: O&M costs include maintenance only on installed sidewalks and related hardscape.

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

Department		Contact Person		Status of Project		
Engineering & Public Works		John Hutchinson - PM		Design		
Project Type		Start/Finish Date		Account number		
Sewer & Water		FY 2011 - FY 2015		30070618-XXXXX-00031		
Project Description						
Installation of sewer lines, extension of water lines and 1,200 linear feet of sidewalk in the southern portion of the Buck Island-Simmons ville Neighborhood.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
Chapter 7 of the Town of Bluffton's Comprehensive Plan identified the provision of sewer & water infrastructure as an important component of Community Facilities. This project also conforms to the direction in Chapter 10 of the Comprehensive Plan in which Federal and State funding (e.g., CDBG funds) should be sought for public infrastructure. The construction of sewer & water infrastructure was identified as a key recommendation in Chapter 6 of the Buck Island-Simmons ville Neighborhood Plan. Finally, the Town Council's annual assessment of community needs identified "BIS Sewer & Water" as one of their top priorities.						
Method for Estimating Costs						
Construction cost estimates prepared using current unit price information from the latest bid information received for the BIS Sewer Phase II project and quantities based on conceptual master plan prepared by Engineering. Operations & maintenance costs expected to be zero because the system will be turned over to the Beaufort-Jasper Water & Sewer Authority (BJWSA) upon completion of construction.						
Project Status						
The Town Attorney's office has received and is continuing to review easement documentation. Application for the CDBG has been submitted to SC Department of Commerce and initial review comments from the State have been addressed and resubmitted.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00031	\$ 615,000	\$ -	\$ 615,000	\$ -	\$ -	\$ 615,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
\$ 750,003	\$ 615,000	\$ 300,000			\$ -	\$ 1,665,003
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

CIP Fund
Project: Buck Island/Simmons ville (BIS) Sewer (Phase 4)

Department		Contact Person		Status of Project		
Engineering & Public Works		John Hutchinson - PM		Design		
Project Type		Start/Finish Date		Account number		
Sewer & Water		FY 2014 - FY 2016		30070618-XXXXX-00041		
Project Description						
Installation of sewer lines and extension of water lines in the BIS Sewer Phase 4 work area including Simmons ville Road from its intersection with Douglas Lane north to the southern boundary of Windy Lakes; plus Douglas Lane, Little Possum Lane, and Possum Point Lane.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
In accordance with Chapter 7 of the Comprehensive Plan, the provision of infrastructure such as public sewer and water would be considered an important component of Community Facilities. Chapter 10 reviews priority investment topics, and this project fits in appropriately, especially considering its use of leveraging to fund the work. In addition, Town Council identified the provision of sewer and water as one of its Top Community Needs and these services were consistently noted in the list as top priorities in the Buck Island-Simmons ville neighborhood planning process.						
Method for Estimating Costs						
Actual cost data from BIS Sewer Phase 2 and BIS Village Renaissance projects plus supplemental data from the Engineer for BIS Sewer Phase 3.						
Project Status						
Project work area identified in conjunction with engineering analysis & design of adjacent BIS Sewer Phase 3 project. Staff in the process of creating an RFP for Engineering Services.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00041	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ 120,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
\$ -	\$ 120,000	\$ 655,000	\$ 400,000	\$ -	\$ -	\$ 1,175,000
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS						\$ -
MAINTENANCE						\$ -
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

CIP Fund
Project: May River/Bruin Road Streetscape (Phases 2 & 3)

Department		Contact Person		Status of Project		
Engineering & Public Works		Karen Jarrett - PM		Design		
Project Type		Start/Finish Date		Account number		
Roadway Improvements		FY 2013 - FY 2014		30070618-XXXXX-00013		
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 2 and 3 will provide additional sidewalk from the terminus of the roadway construction at Whispering Pines</p>						
Method for Estimating Costs						
Consultant unit price estimate of concept scope.						
Project Status						
<p>Grant was submitted early with few competitors. Grant Administrator indicated it is a strong grant. Plans revised and will be forwarded to Grant Administrator for re-review.</p>						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00013	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000
Total Project Costs						
PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
\$ 1,100,000	\$ 400,000	\$ 200,000			\$ -	\$ 1,700,000
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 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

Note: O&M costs reflect maintenance of hardscape/landscape, stormwater, and related improvements. SCDOT owns the road.

CIP Fund
Project: Parks & Recreation Improvements

Department		Contact Person		Status of Project		
Engineering & Public Works		James Ayers - PM		Planning		
Project Type		Start/Finish Date		Account number		
Park Development		Recurring		30070618-XXXXX-00016		
Project Description						
Planning, design, and/or construction of improvements at parks and related facilities.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
Chapters 7 and 10 of the Comprehensive Plan identify the provision of parks and recreation as an important part of the Town and it quality of life. In the 2013 Strategic Plan, Goal 5---Upgraded Town Infrastructure and Facilities---includes an objective related to development of parks along with the need to fund construction, operations, and maintenance of Town projects.						
Method for Estimating Costs						
Cost date from previous projects performed by the Town or others in the local area.						
Project Status						
Staff reviewed needs of local parks and recreation facilities and related information.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00016	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
Recurring	\$ 125,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 325,000
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS	\$ 600	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 5,400
MAINTENANCE		\$ 500	\$ 1,000	\$ 1,500	\$ 2,000	\$ 5,000
ADDITIONAL FTE's						
OTHER						
\$	\$ 600	\$ 1,700	\$ 2,300	\$ 2,700	\$ 3,200	\$ 10,400

Note: Operating costs cover the well and electricity. Maintenance costs cover landscape and related maintenance.

CIP Fund
Project: Oyster Factory Park (Next Phase)

Department		Contact Person		Status of Project		
Engineering & Public Works		John Hutchinson - PM		Design		
Project Type		Start/Finish Date		Account number		
Park Development		FY 2014 - FY 2015		30070618-XXXX-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 and coordinated with Beaufort County. The next phase in this multi-year project includes the improvement of parking areas and the next phase of preservation for the Historic Garvin House.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
Chapter 7 of the Comprehensive Plan proposed improvements to Oyster Factory Park including, but not limited to, the provision of improved parking and related activities. Chapter 4 of the Old Town Master Plan envisions the enhancement of connections to the May River with a special call-out to Oyster Factory Park with its access to the river as well as the need to preserve the Garvin House. From the Town Council's Strategic Plan for 2013, the "Garvin House Preservation of History" is a high priority item.						
Method for Estimating Costs						
Preliminary cost estimates based on expenditures in prior years with existing studies performed under previous phase.						
Project Status						
Early parking lot layouts reviewed by staff with an eye toward improvement in separation of vehicular traffic and boat trailer traffic. Previous Garvin House historical study reviewed by staff to determine next steps in preservation process.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00017	\$ 225,000	\$ -	\$ 225,000	\$ -	\$ -	\$ 225,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
	\$ 225,000		\$ -	\$ -	\$ -	\$ 225,000
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS						\$ -
MAINTENANCE		\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 24,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 24,000

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

CIP
Project: Calhoun Street and Adjacent Area Study

Department		Contact Person		Status of Project		
Engineering & Public Works		Karen Jarrett - PM		Study		
Project Type		Start/Finish Date		Account number		
Old Town Improvements		FY 2014 - FY 2015		30070618-XXXX-00042		
Project Description						
Calhoun Street is part of a mixed-use district with commercial, residential, and institutional (both school and church) components. Identified needs include, but are not limited to, parking, congestion during peak hours, school routing, pedestrian access, emergency vehicle access, property access, connectivity, streetscape and landscape elements, and stormwater issues.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
Chapter 9 of the Comprehensive Plan envisions the provision of parking and promotion of connectivity, pedestrian access, and other matters related to the study work area. Chapters 3, 4, and 5 of the Old Town Master Plan reinforce these guiding principles including the need to "nurture your memorable streets" and "foster connectedness in all things." Finally, Town Council identified this study as a "top priority" in its Strategic Plan Policy Agenda for 2013.						
Method for Estimating Costs						
The estimate for the study was based on previous studies of this nature performed in Bluffton.						
Project Status						
Staff is creating an RFQ for Consultant Services.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00042	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
\$ -	\$ 125,000					\$ 125,000
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS						
MAINTENANCE						
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: This project is for study only and does not affect O&M costs. Future capital improvements may be proposed as a result of the study, but will be handled as separate projects.

CIP
Project: Buckwalter Place Tech Park Infrastructure

Department		Contact Person		Status of Project		
Engineering & Public Works		James Ayers - PM		Planning		
Project Type		Start/Finish Date		Account number		
Town Facilities		FY 2014 - FY 2015		30070618-XXXXX-00040		
Project Description						
Planning, design, and construction of infrastructure improvements at Buckwalter Place Tech Park.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
In accordance with Chapters 6 and 10 of the Comprehensive Plan, the Buckwalter Place Tech Park is envisioned as a key center for economic development in the Town of Bluffton. Bluffton Town Council, Beaufort County Council, and Jasper County Council previously joined together to designate this site as a Multi-County Industrial Park (MCIP). In the 2013 Strategic Plan, Town Council listed "Buckwalter Place Infrastructure" as a high priority item.						
Method for Estimating Costs						
Cost data from recent infrastructure projects in the local area.						
Project Status						
Staff reviewed project base map, data, conceptual plans, and information on the built environment. Staff prepared cost estimates for multiple phases of perimeter roadway, connector roads, and related infrastructure improvements.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00040	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
	\$ 1,000,000	\$ 2,050,000	\$ 1,215,000	\$ 845,000	\$ 500,000	\$ 5,610,000
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000
MAINTENANCE		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 48,000
ADDITIONAL FTE's						
OTHER						
\$	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 128,000

Note: O&M costs are based on installation of the first phase of the perimeter road and related infrastructure improvements.

CIP
Project: Land Acquisition

Department		Contact Person		Status of Project		
Engineering & Public Works		James Ayers - PM		Planning		
Project Type		Start/Finish Date		Account number		
Land Acquisition		FY 2013 - FY 2016		30070618-XXXX-00020		
Project Description						
Acquisition of land for municipal purposes as directed by Town Council.						
Project Justification (Including Relationship to Town Strategic Plan Goals/Objectives)						
In accordance with Chapters 7 and 10 of the Comprehensive Plan, the potential for land acquisition is to be assessed by the Town Manager with direction from Town Council as appropriate. Town Council has identified the need to access the possibility of acquiring land for future Town Hall or other municipal purposes. In its 2013 Strategic Plan, Town Council listed "Land Acquisition: Direction" as a high priority item.						
Method for Estimating Costs						
Current year land acquisition values estimated via public record searches, listing prices, and related data.						
Project Status						
Target properties for current fiscal year land acquisition identified.						
Project Finance - Current Fiscal Year						
PROJECT NUMBER	ORIGINAL BUDGET	ADJUSTMENTS/ TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBERED	REMAINING
00020	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Total Project Costs						
*PRIOR YEARS' COSTS	FY 2014 BUDGET	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL PROJECT FORECAST
\$ 30,391	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000		\$ -	\$ 4,030,391
Operations & Maintenance (O&M)						
	FY 2014 FORECAST	FY 2015 FORECAST	FY 2016 FORECAST	FY 2017 FORECAST	FY 2018 FORECAST	TOTAL FORECAST
OPERATIONS	\$ 23,000	\$ 25,000	\$ 27,000	\$ 29,000	\$ 31,000	\$ 112,000
MAINTENANCE	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000
ADDITIONAL FTE's						
OTHER						
\$	\$ 24,000	\$ 26,000	\$ 50,000	\$ 30,000	\$ 32,000	\$ 116,000

Note: Operating costs cover POA fees for future Town Hall site; maintenance costs cover mowing and landscape maintenance for the site.

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 2014 is \$3,690,000. The following is a listing of the FY 2014 CIP projects and associated funding:

CIP Project	Town Goal	FY 2014 Budget	FUNDING SOURCES				Description of Other Funding
			Hospitality Tax	SWU	Grants	Other	
Pathways							
General Pathways	3	\$ 80,000	\$ 80,000				
Total Pathways		\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	
Sewer & Water							
Buck Island Sewer (Phase 3)	2 & 5	\$ 615,000		\$ 515,000	\$ 100,000		
Buck Island Sewer (Phase 4)	2 & 5	120,000		100,000		20,000	Fund Balance
Total Sewer & Water		\$ 735,000	\$ -	\$ 615,000	\$ 100,000	\$ 20,000	
Roadway Improvements							
May River/Bruin Road Streetscape (Phase 3)	3 & 5	400,000	400,000				
Total Roadway Improvements		\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	
Old Town Improvements							
Calhoun Street & Adjacent Area Study	3 & 5	\$ 125,000	\$ 125,000				
Total Old Town Improvements		\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	
Park Development							
Parks & Recreation Improvements	3 & 5	\$ 125,000	\$ 50,000			\$ 75,000	Fund Balance
Oyster Factory Park (Next Phase)	3 & 5	225,000	125,000			100,000	Local ATAX
Total Park Development		\$ 350,000	\$ 175,000	\$ -	\$ -	\$ 175,000	
Town Facilities							
Buckwalter Place Tech Park Infrastructure	5	\$ 1,000,000				\$ 1,000,000	MCIP Fees
Total Town Facilities		\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	
Land Acquisition							
Land Acquisition	5	\$ 1,000,000				\$ 1,000,000	TBD
Total Land Acquisition		\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	
GRAND TOTAL		\$ 3,690,000	\$ 780,000	\$ 615,000	\$ 100,000	\$ 2,195,000	

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 2014 Budget	FY 2015 Forecast	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	5-Year Forecast	Funding Remarks
Pathways							
General Pathways	\$ 80,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 180,000	FY 2015 contingent on grant
Total Pathways	\$ 80,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 180,000	
Sewer & Water							
Buck Island/Simmons ville Sewer (Phase 3)	\$ 615,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 915,000	
Buck Island/Simmons ville Sewer (Phase 4)	120,000	105,000	300,000	-	-	525,000	FY 2015 contingent on grant
Buck Island/Simmons ville Sewer (Phases 5-7)	-	550,000	1,450,000	2,730,000	1,100,000	5,830,000	Minimum grant opportunities; Town funding required.
Total Sewer & Water	\$ 735,000	\$ 955,000	\$ 1,750,000	\$ 2,730,000	\$ 1,100,000	\$ 7,270,000	
Roadway Improvements							
May River/Bruin Road Streetscape (Phase 3)	\$ 400,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 600,000	Grant Contingent
Total Roadway Improvements	\$ 400,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 600,000	
Old Town Improvements							
Calhoun Street & Adjacent Area Study	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	
Total Old Town Improvements	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	
Park Development							
Parks & Recreation Improvements	\$ 125,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 325,000	Hospitality Tax
Oyster Factory Park (Next Phase)	225,000	-	-	-	-	225,000	
Total Park Development	\$ 350,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 550,000	
Town Facilities							
Buckwalter Place Tech Park Infrastructure	\$ 1,000,000	\$ 2,050,000	\$ 1,215,000	\$ 845,000	\$ 500,000	\$ 5,610,000	MCIP Fees, Grants, Economic Development Funds, etc.
Total Town Facilities	\$ 1,000,000	\$ 2,050,000	\$ 1,215,000	\$ 845,000	\$ 500,000	\$ 5,610,000	
Land Acquisition							
Land Acquisition	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 4,000,000	TBD
Total Land Acquisition	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 4,000,000	
GRAND TOTAL	\$ 3,690,000	\$ 4,780,000	\$ 4,540,000	\$ 3,650,000	\$ 1,675,000	\$ 18,335,000	

CAPITAL

Five Year Capital Plan – All Funds

CAPITAL		FY 2014 Budget	FY 2015 Forecast	FY 2016 Forecast	FY 2017 Forecast	FY 2018 Forecast	Total
General Fund							
Police Department							
	Vehicles	\$ 342,510	\$ 420,000	\$ 378,000	\$ 378,000	\$ 546,000	\$ 2,064,510
Information Technology							
	Equipment (Server)	13,000	-	-	-	-	13,000
Public Works							
	Equipment (Mowers)	34,500	-	-	-	-	34,500
Total General Fund		\$ 390,010	\$ 420,000	\$ 378,000	\$ 378,000	\$ 546,000	\$ 2,112,010
Stormwater Fund							
Stormwater Management Department							
	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Capital Projects							
	Stormwater Improvements	100,000	100,000	100,000	100,000	100,000	500,000
	Watershed Sewer Master Plan	90,000	300,000	300,000	300,000	-	990,000
	Hampton Hall Stormwater Retrofit	84,970	-	-	-	-	84,970
	Wetlands Restoration	80,000	200,000	200,000	-	-	480,000
	319 Grant Phase 2	490,000					490,000
Total Stormwater Fund		\$ 844,970	\$ 600,000	\$ 600,000	\$ 400,000	\$ 100,000	\$ 2,544,970
Capital Improvements Program (CIP) Fund							
Pathways							
	General Pathways	\$ 80,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 180,000
Sewer & Water							
	Buck Island Sewer (Phase 3)	615,000	300,000	-	-	-	915,000
	Buck Island Sewer (Phase 4)	120,000	505,000	400,000	-	-	1,025,000
	Buck Island Sewer (Phases 5-7)	-	150,000	1,350,000	2,730,000	1,100,000	5,330,000
Roadway Improvements							
	May River Road/Bruin Road Streetscape (Phase 3)	400,000	200,000	-	-	-	600,000
Old Town Improvements							
	Calhoun Street & Adjacent Area Study	125,000	-	-	-	-	125,000
Park Development							
	Parks & Recreation Improvements	125,000	50,000	50,000	50,000	50,000	325,000
	Oyster Factory Park (Next Phase)	225,000	-	-	-	-	225,000
Town Facilities							
	Buckwalter Place Tech Park Infrastructure	1,000,000	2,050,000	1,215,000	845,000	500,000	5,610,000
Land Acquisition							
	Land Acquisition	1,000,000	1,500,000	1,500,000	-	-	4,000,000
Total CIP Fund		\$3,690,000	\$4,780,000	\$4,540,000	\$3,650,000	\$1,675,000	\$18,335,000
GRAND TOTAL CAPITAL OUTLAY		\$4,924,980	\$5,800,000	\$5,518,000	\$4,428,000	\$2,321,000	\$22,991,980

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, 2013, the Town's total principal bond debt service outstanding was \$17,090,000 which consisted of \$6,500,000 in General Obligation Bonds and \$10,590,000 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 2014 follow:

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2014		
			Principal	Interest	Total P&I
Series 2010 TIF	TIF District Property Taxes	\$10,590,000	\$670,000	\$329,186	\$999,186

General Obligation Bonds

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

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

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 2014 follow:

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2014		
			Principal	Interest	Total P&I
Series 2010 BABs	Property Tax	\$6,500,000	\$200,000	\$333,388	\$533,388

The Town receives a 35% Federal Interest Rebate from the IRS on the interest payments for the above issue which totals \$116,686 for FY 2014; however, due to sequestrations cuts (8.7%) the total anticipated for FY 2014 is \$106,535.

Debt Service

Debt Service Fund

Outstanding Bonds	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
General Obligation Bonds					
Beginning balance	\$ 60,000	\$ 40,000	\$ 20,000	\$ 6,500,000	\$ 6,500,000
Debt issued during the year			6,500,000		
Principal repaid during the year	(20,000)	(20,000)	(20,000)		
Ending Balance	\$ 40,000	\$ 20,000	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000
TIF Revenue Bonds					
Beginning balance	\$ 14,000,000	\$ 13,450,000	\$ 12,875,000	\$ 11,870,000	\$ 11,240,000
Debt issued during the year			11,870,000		
Principal repaid during the year	(550,000)	(575,000)	(12,875,000)	(630,000)	(650,000)
Ending Balance	\$ 13,450,000	\$ 12,875,000	\$ 11,870,000	\$ 11,240,000	\$ 10,590,000
Total Outstanding Bonds	\$ 13,490,000	\$ 12,895,000	\$ 18,370,000	\$ 17,740,000	\$ 17,090,000
Outstanding Bonds per Capita	\$ 1,077	\$ 1,029	\$ 1,425	\$ 1,376	\$ 1,326

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 2014	\$ 132,677,837
8% Debt Limit	10,614,227
Total Amount of Debt Applicable to Debt Limit	<u>6,500,000</u>
Legal Debt Margin (without a referendum)	<u>\$ 4,114,227</u>

Total net debt applicable to the limit as a percentage of debt limit	61.2%
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Debt Service

Debt Service Fund

Description	FY 2013 Current Budget	FY 2014 Adopted Budget	Budget \$ Change	Budget % Change
Revenues				
TIF District Property Tax	\$ 1,000,375	\$ 1,038,160	\$ 37,785	3.78%
Real and Personal Property Taxes (LEC BABs)	236,000	427,055	191,055	80.96%
Federal Interest Rebate (LEC BABs)	116,685	106,535	(10,150)	-8.70%
Interest Income	2,800	600	(2,200)	-78.57%
Prior Year Fund Balance	30,000	-	(30,000)	-100.00%
Total Revenues	\$ 1,385,860	\$ 1,572,350	\$ 186,490	13%
Expenditures				
Series 2010 TIF Bonds Debt Service				
Principal	\$ 650,000	\$ 670,000	\$ 20,000	3.08%
Interest	350,375	329,185	(21,190)	-6.05%
Series 2010 GO Build America Bonds Debt Service				
Principal	-	200,000	200,000	N/A
Interest	333,390	333,390	-	0.00%
Other	3,000	1,000	(2,000)	-66.67%
Transfers to Capital Improvements Program	30,000	-	(30,000)	-100.00%
Series 2010 GO BABs Fund Balance Reserve	19,095	-	(19,095)	-100.00%
Series 2010 TIF Fund Balance Reserve	-	38,775	38,775	N/A
Total Expenditures	\$ 1,385,860	\$ 1,572,350	\$ 186,490	13%

The Debt Service Fund budget is \$1,572,350 and is increasing \$186,490 or 13% compared to prior year. This is primarily due to the first principal payment for the General Obligation BABs.

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

Tax Increment Finance District (TIF) property tax revenues account for municipal taxes on real property including residential and commercial on the incremental growth of the district. Fifty percent (50%) of the taxes on the incremental growth are used for debt service with the remaining 50% supporting the General Fund. These revenues are projected to be approximately 5% higher than the FY 2012 budget.

A total of \$38,775 is budgeted in expenditures as an increase the Fund Balance Reserve for the Series 2010 TIF 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 equipment and other miscellaneous capital assets.

On March 1, 2012, the Town entered into a lease agreement with Branch Banking and Trust Company for the purchase of seven (7) 2011 Ford Crown Victoria 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 2014		
			Principal	Interest	Total P&I
Capital Lease	General Fund	\$127,142	\$41,610	\$2,340	\$43,950

On February 14, 2013, Town entered into a lease agreement with Branch Banking and Trust Company for the purchase of seven (7) 2011 Ford SUV vehicles. With a loan of \$200,000, the lease bears an interest rate of 1.350% and is payable in annual installments of principal and interest of \$51,698.51. Annual payments are due February 1st.

Description of Debt	Funding Source	Debt Outstanding	Fiscal Year 2014		
			Principal	Interest	Total P&I
Capital Lease	General Fund	\$200,000	\$48,999	\$2,700	\$51,699

General Fund Schedules

Fiscal Year	General Fund						TOTAL
	2012 Capital Lease Purchase			2013 Capital Lease Purchase			
	Principal	Interest	Total	Principal	Interest	Total	
2014	\$41,610	\$2,340	\$43,950	\$48,999	\$2,700	\$51,699	\$95,649
2015	\$42,376	\$1,574	\$43,950	\$49,660	\$2,039	\$51,699	\$95,649
2016	\$43,156	\$794	\$43,950	\$50,331	\$1,368	\$51,699	\$95,649
2017				\$51,010	\$689	\$51,699	\$51,699
Total	\$127,142	\$4,708	\$131,849	\$200,000	\$6,796	\$206,796	\$338,645

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	
2014	\$ 200,000	\$ 333,388	\$ 533,388	\$ 670,000	\$ 329,186	\$ 999,186	\$ 90,609	\$ 5,040	\$ 95,649	\$1,628,222
2015	\$ 210,000	\$ 328,688	\$ 538,688	\$ 690,000	\$ 307,358	\$ 997,358	\$ 92,036	\$ 3,613	\$ 95,649	\$1,631,694
2016	\$ 215,000	\$ 322,493	\$ 537,493	\$ 715,000	\$ 284,807	\$ 999,807	\$ 93,487	\$ 2,162	\$ 95,649	\$1,632,949
2017	\$ 225,000	\$ 315,613	\$ 540,613	\$ 735,000	\$ 261,535	\$ 996,535	\$ 51,010	\$ 689	\$ 51,699	\$1,588,846
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	\$4,698,135	\$11,198,135	\$10,590,000	\$2,358,548	\$12,948,548	\$327,142	\$11,504	\$338,646	\$24,485,329

Total Outstanding debt beginning Fiscal Year 2014

General Obligation Bonds	Revenue Bonds	Capital Leases	Total	Per Capita
\$6,500,000	\$10,590,000	\$ 327,142	\$17,417,142	\$1,351

Personnel Summary

By Unit and Department

Two positions have been eliminated as follows. The Municipal Court Assistant and one of the Project Management Department's project manager positions was eliminated during the second half of the prior fiscal year due to process efficiencies and workload decreases. These positions have been removed from the FY 2014 budget accordingly.

Unit	Department	FY 2012 Budget		FY 2013 Budget		FY 2014 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Executive	Executive	3	0	4	0	3	0
	Don Ryan Center for Innovation	1	0	1	0	1	0
	Human Resources	2	0	2	0	2	0
	Public Information	0	0	0	0	1	0
	TOTAL	6	0	7	0	7	0
Finance/ Administration	Finance/Business License	7	0	7	0	7	0
	Municipal Court	4	0	4	0	3	0
	Information Technology	4	0	4	0	4	0
	TOTAL	15	0	15	0	14	0
Growth Management	Growth Management Administration	3	0	3	0	4	0
	Planning & Community Development	5	0	6	0	4	0
	Building Safety	8	0	9	0	10	0
	TOTAL	16	0	18	0	18	0
Engineering and Public Works	Project Management	6	1	6	0	5	0
	Stormwater Management	6	1	6	0	6	0
	Public Works	8	0	9	0	9	0
	TOTAL	19	2	21	2	20	0
Police	Police	39	6	39	6	39	6
	TOTAL	39	6	39	6	39	6
	GRAND TOTAL	95	8	100	6	98	6

Personnel Summary

By Department and Positions

Department	Position Title	FY 2012 Budget		FY 2013 Budget		FY 2014 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	1	0	0	0
	TOTAL	3	0	4	0	3	0
Don Ryan Center for Innovation	Executive Director of Don Ryan Center for Innovation	1	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
Public Information	Public Information Officer	0	0	0	0	1	0
	TOTAL	0	0	0	0	1	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	0	0
	TOTAL	4	0	4	0	3	0
Information Technology	IT Director	1	0	1	0	1	0
	GIS Manager & Database Administrator	1	0	1	0	1	0
	Network Systems Administrator	1	0	1	0	1	0
	IT Resource Consultant	1	0	1	0	1	0
	TOTAL	4	0	4	0	4	0
Growth Management	Deputy Town Manager/Director of Growth Management	1	0	1	0	1	0
	Assistant Director of Growth Management	1	0	1	0	1	0
	Growth Management Coordinator	1	0	1	0	1	0
	Senior Policy Analyst	0	0	0	0	1	0
	TOTAL	3	0	3	0	4	0

Personnel Summary

By Department and Positions

Department	Position Title	FY 2012 Budget		FY 2013 Budget		FY 2014 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Planning & Community Development	Principal Planner	1	0	1	0	1	0
	Planner	2	0	2	0	0	0
	Community Development Project Mgr	1	0	1	0	0	0
	Senior Policy Analyst	1	0	1	0	0	0
	Senior Planner	0	0	1	0	1	0
	Senior Planner	0	0	0	0	1	0
	Senior Planner	0	0	0	0	1	0
	TOTAL	5	0	6	0	4	0
Building Safety	Building Safety Manager	1	0	1	0	1	0
	Customer Service Representative	1	0	1	0	1	0
	Coordinator	2	0	2	0	2	0
	Addressing Technician	1	0	1	0	1	0
	Commercial Plans Examiner	1	0	1	0	1	0
	Chief Codes Inspector	1	0	1	0	1	0
	Combination Building Inspector	1	0	2	0	2	0
	Planner	0	0	0	0	1	0
	TOTAL	8	0	9	0	10	0
Project Management	Director of Engineering and Public Works	1	0	1	0	1	0
	Engineering and Public Works Coordinator	1	0	1	0	1	0
	Project Director	1	0	1	0	0	0
	Infrastructure Manager	0	0	0	0	1	0
	Transportation Project Manager	1	0	1	0	1	0
	Project Manager	1	0	1	0	0	0
	Construction Manager	1	0	1	0	1	0
	Field Inspector	0	1	0	0	0	0
	TOTAL	6	1	6	0	5	0
Stormwater Management	Stormwater Director	1	0	1	0	1	0
	Stormwater Engineer	1	0	1	0	1	0
	Program Manager	1	0	1	0	1	0
	Stormwater Project Manager	1	0	1	0	1	0
	GIS Analyst	1	0	1	0	1	0
	Stormwater Inspector	0	1	1	0	1	0
	TOTAL	5	1	6	0	6	0

Personnel Summary

By Department and Positions

Department	Position Title	FY 2012 Budget		FY 2013 Budget		FY 2014 Budget	
		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Public Works	Public Works Division Director	0	0	0	0	1	0
	Facilities Director	1	0	1	0	0	0
	Facilities Manager & Special Events Coordinator	1	0	1	0	1	0
	Facilities Coordinator	0	0	1	0	1	0
	Buildings & Grounds Supervisor	1	0	1	0	1	0
	Buildings & Grounds Equipment Operator	3	0	3	0	3	0
	Buildings & Grounds Worker	2	0	2	0	2	0
	TOTAL	8	0	9	0	9	0
Police	Chief of Police	1	0	1	0	1	0
	Chief of Staff	0	0	0	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	0	0
	Lieutenant	1	0	1	0	3	0
	Sergeant	6	0	6	0	6	0
	Police Officer	23	0	23	0	22	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	95	8	100	6	98	6	

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 137-140.

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

Revenue forecasts are prepared by the Finance Department for the five-year period using historical data, current budget projections, economic conditions, and development projections. The most recent census figures from 2010 show a population growth of 911.2% for the Town of Bluffton. The 2010 Census shows the Town's population at 12,893 compared to 1,275 in the 2000 Census. Within these census periods, the Town expanded from 1 square mile to 54 square miles. Due to the slow progress of economic recovery, a conservative approach has been used for revenue projections. A relatively flat projection of property tax revenue is shown in FY 2014 due to the reassessment and decline in property valuations with only incremental growth increases in future years. Additionally, 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 2014 Adopted Budget is a balanced budget providing sufficient revenues and other financing sources to offset expenditures.

The General Fund and Stormwater Fund's forecasted expenditures are projected for the various departments with incremental operating increases. The projections also include the addition of vehicles per the Town's fleet replacement schedule and any increases for operations and maintenance costs that may be required with recommended capital projects. Potential staffing additions were made by the Departments. Example, the Police Department is anticipating the need for additional officers to meet the Strategic Plan goal of staffing the Administrative Office with an officer 24 hours a day, seven days a week.

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 over \$1 million in state and federal grants annually since FY 2011 to complete planned capital projects. Grants are diligently being pursued to assist with funding shortfalls for the future capital projects plan.

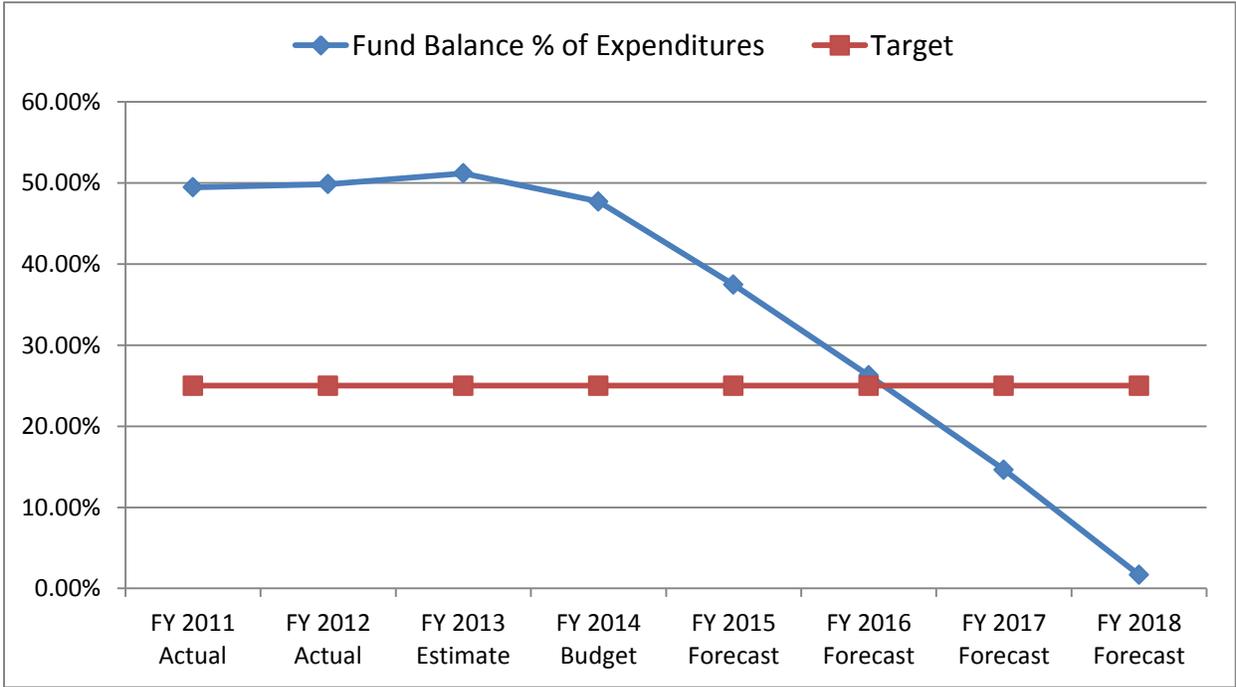
The Debt Service Fund provides funding for the debt service requirements for the Tax Increment Financing Bonds refinanced in FY 2011 and the General Obligation Build America Bonds issued in FY 2011 to build the Town's Law Enforcement Center. The Town is not forecasting any future bond issuances at this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

Long-Term Financial Planning

General Fund Reserves and Historical Data

The Town of Bluffton strives to maintain a committed General Fund balance equal to 15% of the budgeted General Fund expenditures as the Emergency Recovery Fund. After this fund balance is achieved, an unassigned fund balance goal for the fiscal year should be 10% of the budgeted operating General Fund expenditures. This 25% goal amounts to \$2,713,973 for FY 2014. The estimated fund balance for the year ending June 30, 2014, is \$5,179,932 which represents approximately 48% of the FY 2014 General Fund Budget.

As the Town moves forward in planning to meet objectives identified during its annual Strategic Planning Retreat, the financial condition of the Town remains sound. However, comparing a conservative revenue forecast for the General Fund due to uncertainties related to the current economic and financial crisis and an expenditure forecast that fully enables the Town to meet Strategic Planning initiatives for the future, staff will need to carefully consider alternative revenues sources in addition to exploring opportunities for meeting strategic initiatives with only incremental increases in operating expenditures to avoid following below the Town’s targeted reserves in FY 2017.



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	FY 2018
	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Revenues								
Property Taxes	\$ 3,939,792	\$ 3,930,891	\$ 4,074,840	\$ 4,097,000	\$ 4,137,970	\$ 4,180,000	\$ 4,243,000	\$ 4,307,000
Licenses & Permits	4,024,169	4,267,828	4,374,720	4,536,570	4,711,930	4,840,220	4,984,600	5,133,200
Intergovernmental Revenue	701,672	694,151	584,000	465,400	470,730	478,525	486,360	494,215
Service Revenues	318,866	329,090	375,600	415,600	432,800	453,030	473,230	494,345
Fines & Fees	215,861	196,065	182,040	170,500	186,200	191,715	293,800	293,800
Miscellaneous Revenues	115,912	86,463	81,450	81,800	88,210	90,385	92,635	94,960
Transfers In	981,769	1,243,495	581,280	587,430	590,000	593,000	596,000	599,000
Proceeds	-	168,000	200,000	377,010	456,000	378,000	414,000	546,000
Total Revenues	\$ 10,298,041	\$ 10,915,983	\$ 10,453,930	\$ 10,731,310	\$ 11,073,840	\$ 11,204,875	\$ 11,583,625	\$ 11,962,520
Expenditures								
Town Council	\$ 126,730	\$ 82,606	\$ 93,010	\$ 121,670	\$ 130,000	\$ 132,600	\$ 132,250	\$ 137,960
Municipal Judges	47,437	41,316	49,085	47,615	48,565	49,540	50,530	51,540
Executive	317,953	328,699	384,420	363,000	370,270	377,665	385,215	392,920
Don Ryan Center for Innovation	-	54,309	152,820	155,300	158,405	161,575	164,805	168,100
Human Resources	184,133	187,384	192,055	215,080	219,380	223,770	228,245	232,810
Public Information	-	-	-	74,910	76,405	77,935	79,495	81,085
Finance/Business License	588,791	592,727	634,385	647,920	660,875	674,095	737,865	752,620
Municipal Court	257,753	268,860	252,840	227,375	231,920	236,560	241,290	287,840
Information Technology	446,554	537,104	565,990	638,605	651,375	664,405	677,690	691,245
Growth Management Administration	322,262	380,789	397,835	474,370	483,855	551,150	562,175	573,415
Planning & Community Development	879,714	609,598	521,890	478,600	488,170	497,935	507,895	518,050
Building Safety	823,705	649,635	708,610	846,415	925,250	943,760	962,630	981,885
Project Management	745,531	618,710	621,300	501,125	511,145	521,370	531,800	542,430
Stormwater Management	-	628,031	-	-	-	-	-	-
Public Works	807,676	1,084,895	1,001,785	998,750	1,018,725	1,039,100	1,059,880	1,081,080
Police	3,210,459	3,505,718	3,830,610	4,063,175	4,662,615	5,072,805	5,440,525	5,821,100
Non-Departmental	840,904	882,982	954,370	1,001,980	1,037,320	1,058,065	1,079,230	1,100,810
Total Expenditures	\$ 9,599,602	\$ 10,453,363	\$ 10,361,005	\$ 10,855,890	\$ 11,674,275	\$ 12,282,330	\$ 12,841,520	\$ 13,414,890
REVENUE OVER(UNDER) EXPENDITURES	\$ 698,439	\$ 462,620	\$ 92,925	\$ (124,580)	\$ (600,435)	\$ (1,077,455)	\$ (1,257,895)	\$ (1,452,370)
FUND BALANCE , JULY 1	\$ 4,050,528	\$ 4,748,967	\$ 5,211,587	\$ 5,304,512	\$ 5,179,932	\$ 4,579,497	\$ 3,502,042	\$ 2,244,147
FUND BALANCE , JUNE 30	\$ 4,748,967	\$ 5,211,587	\$ 5,304,512	\$ 5,179,932	\$ 4,579,497	\$ 3,502,042	\$ 2,244,147	\$ 791,777

NOTE: This Revenue and Expenditure Analysis includes roll forward millage increase for FY 2014 only with no future millage increases, no service level changes, and not changes to the Master Fee Schedule. The Vehicle Replacement Schedule was used in the expenditure projections.

Long-Term Financial Planning

Extended Forecasts – Five Year Analysis

Stormwater Fund

	FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Revenues	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Stormwater Utility Fees	\$ 957,264	\$ 1,039,436	\$ 1,060,000	\$ 1,080,000	\$ 1,090,800	\$ 1,101,710	\$ 1,112,730	\$ 1,123,860
Grant Income	-	-	307,875	290,000	125,000	125,000	-	-
Interest Income	569	212	200	200	500	500	500	500
Transfers In	-	-	-	-	-	-	-	-
Total Revenues	\$ 957,833	\$ 1,039,648	\$ 1,368,075	\$ 1,370,200	\$ 1,216,300	\$ 1,227,210	\$ 1,113,230	\$ 1,124,360
Expenditures								
Personnel (Salaries & Benefits)								
Stormwater Management Department	200,000	350,141	\$ 468,225	\$ 498,090	\$ 508,050	\$ 518,210	\$ 528,575	\$ 539,145
Public Works Department	-	21,861	20,300	50,280	51,285	52,310	53,355	54,425
Total Personnel	\$ 200,000	\$ 372,002	\$ 488,525	\$ 548,370	\$ 559,335	\$ 570,520	\$ 581,930	\$ 593,570
Operating								
Septic Program	\$ 2,570	\$ 10,139	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,400	\$ 10,600	\$ 10,800
USCB Sample Testing	100,000	110,000	104,675	110,000	110,000	110,000	110,000	110,000
Stormwater Testing - LEC	-	-	6,760	6,760	-	-	-	-
May River Watershed Action Plan	75,000	40,644	-	-	-	-	-	-
Code Overhaul	72,430	32,374	-	-	-	-	-	-
319 Grant Operating Expenditures	-	-	6,860	-	-	-	-	-
Cleanup/Outreach Program	-	2,564	5,000	5,000	10,000	10,000	10,000	10,000
LIDAR - Light Detection and Radar	-	-	10,000	30,000	-	-	30,000	-
Water Quality Monitoring/Flow Testing	-	15,515	20,000	15,000	20,000	10,000	10,000	10,000
County Intergovernmental Agreement	-	4,601	15,000	15,000	20,000	20,000	20,000	20,000
Other Departmental Operating Expenses	-	20,096	50,150	51,450	52,480	53,530	54,600	55,690
Capital Outlay (Equipment)	-	102,065	-	-	-	-	-	-
Total Operating	\$ 250,000	\$ 337,998	\$ 228,445	\$ 243,210	\$ 222,680	\$ 213,930	\$ 245,200	\$ 216,490
Capital Projects								
Verdier Cove Drainage Basin	\$ 16,909	\$ 10,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Old Town Sewer Projects	13,004	-	-	-	-	-	-	-
Buckwalter Place Drainage Improvements	25,682	22,187	-	-	-	-	-	-
Watershed Sewer Master Plan	-	-	10,000	90,000	300,000	300,000	300,000	-
Hampton Hall Stormwater Retrofit	-	33	-	84,970	-	-	-	-
Hampton Lakes Stormwater Retrofit	-	-	-	-	-	-	-	-
Wetlands Restoration	-	-	20,000	80,000	200,000	200,000	-	-
Stormwater Improvements	54,555	537	175,000	100,000	100,000	100,000	100,000	100,000
319 Grant Pilot Project	-	-	301,015	-	-	-	-	-
Pilot Project (Non-Grant Related)	7,416	1,904	183,700	-	-	-	-	-
319 Grant Phase 2	-	-	10,000	490,000	-	-	-	-
Transfers Out to CIP for BIS Sewer Projects	-	-	331,265	615,000	405,000	300,000	-	-
Total Capital Projects	\$ 117,566	\$ 35,269	\$ 1,030,980	\$ 1,459,970	\$ 1,005,000	\$ 900,000	\$ 400,000	\$ 100,000
Total Expenditures	\$ 567,566	\$ 745,269	\$ 1,747,950	\$ 2,251,550	\$ 1,787,015	\$ 1,684,450	\$ 1,227,130	\$ 910,060
REVENUE OVER(UNDER) EXPENDITURES	\$ 390,267	\$ 294,379	\$ (379,875)	\$ (881,350)	\$ (570,715)	\$ (457,240)	\$ (113,900)	\$ 214,300
FUND BALANCE , JULY 1	\$ 702,995	\$ 1,093,262	\$ 1,387,641	\$ 1,007,766	\$ 126,416	\$ (444,299)	\$ (901,539)	\$ (1,015,439)
FUND BALANCE , JUNE 30	\$ 1,093,262	\$ 1,387,641	\$ 1,007,766	\$ 126,416	\$ (444,299)	\$ (901,539)	\$ (1,015,439)	\$ (801,139)

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

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	FY 2018
Revenues	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Licenses, Permits & Fees								
MCIP Fees	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 2,050,000	\$ 1,215,000	\$ 845,000	\$ 500,000
Intergovernmental Revenue								
Federal Grants	897,106	1,133,025	1,351,790	100,000	400,000	100,000		
State Grants	48,995	-	830,715	-				
County Funds	250,000	-	-	-				
Miscellaneous Revenues								
Rental Income	88,815	-	-	-				
Interest Income	31,691	15,418	3,000	-				
Donations	256,971	66,360	-	-				
Other	-	-	75,000	-				
Other Financing Sources								
Transfers In								
Local Accommodations Tax	12,221	40,702	38,825	100,000				
Hospitality Tax	323,946	523,231	954,910	780,000	275,000	75,000	75,000	75,000
Stormwater Utility Fees	117,566	35,269	331,260	615,000	405,000	300,000		
Boat Ramp Fees	-	1,395	45,000	-				
Municipal Improvement Development Fees	-	-	99,000	-				
Debt Service	653,800	-	30,000	-				
Proceeds from Bond Issuance	6,500,000	-	-	-				
Proceeds from Sale of Capital Assets	387,970	-	358,800	-				
Other Financing Sources (TBD)	-	-	-	1,000,000	1,650,000	2,850,000	2,730,000	1,100,000
Total Revenues	\$ 9,569,081	\$ 1,815,400	\$ 4,118,300	\$ 3,595,000	\$ 4,780,000	\$ 4,540,000	\$ 3,650,000	\$ 1,675,000
Expenditures								
Pathways	\$ 292,230	\$ 75,428	\$ 322,155	\$ 80,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stormwater	155,927	79,643	-	-	-	-	-	-
Sewer & Water	899,181	719,579	850,180	735,000	955,000	1,750,000	2,730,000	1,100,000
Roadway Improvements	740,000	839,350	1,208,260	400,000	200,000	-	-	-
Old Town Improvements	593,642	1,056,467	242,865	125,000	-	-	-	-
Park Development	364,820	358,803	529,725	350,000	50,000	50,000	50,000	50,000
Town Facilities	4,752,160	45,194	-	1,000,000	2,050,000	1,215,000	845,000	500,000
Land Acquisition	200,006	234	880,715	1,000,000	1,500,000	1,500,000	-	-
Other Expenses	195	60	-	-	-	-	-	-
GO BABs Cost of Issuance	83,900	-	-	-	-	-	-	-
Total Expenditures	\$ 8,082,061	\$ 3,174,758	\$ 4,033,900	\$ 3,690,000	\$ 4,780,000	\$ 4,540,000	\$ 3,650,000	\$ 1,675,000
REVENUE OVER(UNDER) EXPENDITURES	\$ 1,487,020	\$ (1,359,358)	\$ 84,400	\$ (95,000)	\$ -	\$ -	\$ -	\$ -
FUND BALANCE , JULY 1	\$ 1,448,707	\$ 2,935,727	\$ 1,576,369	\$ 1,660,769	\$ 1,565,769	\$ 1,565,769	\$ 1,565,769	\$ 1,565,769
FUND BALANCE , JUNE 30	\$ 2,935,727	\$ 1,576,369	\$ 1,660,769	\$ 1,565,769	\$ 1,565,769	\$ 1,565,769	\$ 1,565,769	\$ 1,565,769

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	FY 2018
Revenues	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Property Taxes								
TIF District	\$ 976,253	\$ 1,051,950	\$ 1,050,950	\$ 1,038,160	\$ 1,048,545	\$ 1,053,785	\$ 1,059,055	\$ 1,064,355
GO BABs (4.48 mills)	235,957	250,586	255,000	427,055	429,190	431,335	433,495	435,660
Licenses, Permits & Fees								
MID Fees	144,155	169,939	159,000	150,000	150,000	150,000	150,000	150,000
Intergovernmental Revenue								
Federal Interest Rebate	75,522	116,686	111,610	106,535	105,495	103,505	101,295	98,730
Miscellaneous Revenue								
Investments	27,430	140	2,800	600	300	300	300	300
Other Financing Sources								
Transfers In from General Fund	52,871	-	-	-	-	-	-	-
Proceeds from Bond Refunding	11,870,000	-	-	-	-	-	-	-
Total Revenues	\$13,382,188	\$ 1,589,301	\$ 1,579,360	\$ 1,722,350	\$ 1,733,530	\$ 1,738,925	\$ 1,744,145	\$ 1,749,045
Expenditures								
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	760,000
Interest	427,268	370,915	350,375	329,185	307,360	284,810	261,535	237,540
GO Series 2010 BABs Debt Service								
Principal	-	-	-	200,000	210,000	215,000	225,000	235,000
Interest	215,776	333,388	333,390	333,390	328,690	322,495	315,615	307,625
Cost of Issuance	90,339	-	-	-	-	-	-	-
Other (Legal, Arbitrage, etc.)	31,389	1,000	3,000	1,000	1,000	1,000	1,000	1,000
Other Financing Uses								
Transfers Out	653,800	-	30,000	-	-	-	-	-
Underwriter's Premium (Discount)	3,500	-	-	-	-	-	-	-
Current Refund of Existing debt	12,875,000	-	-	-	-	-	-	-
Total Expenditures	\$14,325,960	\$ 1,335,303	\$ 1,366,765	\$ 1,533,575	\$ 1,537,050	\$ 1,538,305	\$ 1,538,150	\$ 1,541,165
REVENUE OVER(UNDER) EXPENDITURES	\$ (943,772)	\$ 253,998	\$ 212,595	\$ 188,775	\$ 196,480	\$ 200,620	\$ 205,995	\$ 207,880
FUND BALANCE , JULY 1	\$ 1,612,017	\$ 668,245	\$ 922,243	\$ 1,134,838	\$ 1,323,613	\$ 1,520,093	\$ 1,720,713	\$ 1,926,708
FUND BALANCE , JUNE 30	\$ 668,245	\$ 922,243	\$ 1,134,838	\$ 1,323,613	\$ 1,520,093	\$ 1,720,713	\$ 1,926,708	\$ 2,134,588

NOTE: This Revenue and Expenditure Analysis assumes no millage increases other than the roll forward and the 1.75 millage increase for the GO Series 2010 BABs issue in FY 2014.

Master Fee Schedule – FY 2014

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 2014

Section I – Miscellaneous Fees

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

Section II – Police Department Fees

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

Section III – Business License Fees

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

Master Fee Schedule – FY 2014

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 2014

Section III – Business License Fees Continued

Business License Tax Schedule (continued)

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

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 2014

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
<p>Additional Notes:</p> <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 2014

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 – FY2014

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
<p>Additional Notes:</p> <ul style="list-style-type: none"> • Waiver of Fees. <ul style="list-style-type: none"> ○ 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. <ul style="list-style-type: none"> ○ 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. <ul style="list-style-type: none"> ○ 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 – FY2014

Section VI – Growth Management Fees Continued

Planning and Environmental Applications and Permits

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

Master Fee Schedule – FY2014

Section VI – Growth Management Fees Continued

Planning and Environmental Sustainability Fees (continued)

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

Master Fee Schedule – FY2014

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 – FY2014

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

2013 → 2018 → 2027

EXECUTIVE SUMMARY

Mayor, Town Council
and Executive Team



Bluffton, South Carolina
March 2013



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

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Town of Bluffton: Mission	8
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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 Bluffton Government”

BELIEFS

“Expectations of Bluffton Employees”

Town of Bluffton Vision 2027

**Bluffton 2027 is a
BEAUTIFUL SOUTHERN TOWN that is the
HEART OF THE LOWCOUNTRY.
Bluffton is the *REGIONAL CENTER OF
LOWCOUNTRY.***

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

**Bluffton is a *COMMUNITY
OF LIVABLE NEIGHBORHOODS* and has
*UNIQUE COMMUNITY DESTINATIONS.***

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

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*.
We *ACT IN A FINANCIALLY RESPONSIBLE*
manner, provide *GREAT CUSTOMER SERVICE*
and *ENGAGE OUR COMMUNITY*.**

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 2012 – 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 Attract new businesses and primary employers to Bluffton: primarily medical, knowledge based, regional/corporate headquarters

Objective 2 Successful Don Ryan Center for Innovation with graduation of innovators 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 Town

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 and types of businesses appropriate for Bluffton
2. Closing economic development deals with complex agreements
3. Availability of “ready to go” sites for businesses and industries, including funding for infrastructure
4. Attracting new businesses that are primary employers
5. Permanent fund source(s) for Don Ryan Center for Innovation
6. Access to capital market and finding equitable investors

► **Actions 2013**

PRIORITY

Policy Agenda

1. Branding Study (with Chamber) - Tourism and Economic Development
2. Buckwalter Place/Tech Park Development
3. Project Pants

Top Priority

Top Priority

Top Priority

Management Agenda

1. Don Ryan Center for Innovation
2. Commercial Space Inventory

Top Priority

Top Priority

Management in Progress

1. Bluffton Development Corporation Implementation – Policy Framework/Guidelines and Tools: Recommendations
2. Business License Ordinance: Update
3. Economic Development Website: Development

GOAL 2

CELEBRATE THE MAY RIVER

► **Objectives**

Objective 1 Preserve 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, swimming, water sports

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

Objective 6 Develop other community parks on the May River

► **Short-Term Challenges and Opportunities**

1. Limited public access to the May River
2. Funding for May River Watershed Action Plan projects: total project costs and funding mechanisms
3. Community awareness and personal responsibility for the May River and water quality
4. Managing community expectations and the reality of the May River
5. Multijurisdictional responsibilities requiring cooperation over the May River Watershed activities
6. Funding and prioritizing stormwater management projects

► **Actions 2013**

PRIORITY

Policy Agenda

1. Stoney Creek Wetlands Restoration
2. Community Park on the May River
3. Open Land Trust/Rural Critical Lands on May River

High Priority

Management Agenda

1. Oyster Factory Park: Next Phase

High Priority

Management in Progress

1. May River Watershed Headwaters Stormwater Inventory
2. May River Watershed Water Quality Model
3. May River Watershed Sewer Master Plan
4. Septic Assistance Program: Implementation

► **Major Projects 2013**

1. New Riverside BMP Project
2. Hampton Hall BMP Retrofit
3. Pine Ridge Stormwater Pilot Project (319 Grant – Phase 2)

GOAL 3

LIVABLE, SUSTAINABLE BLUFFTON COMMUNITY

► **Objectives**

- Objective 1** Strive 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** Improve Town connectivity by streets, trails, sidewalks, blueways
- Objective 4** Preserve Bluffton culture, character and history
- Objective 5** Maintain excellent schools and educational programs without overcrowding or busing north of Broad River
- Objective 6** Annex commercial corridors and properties
- Objective 7** Increase affordable workforce homeownership opportunities in Bluffton

► **Short-Term Challenges and Opportunities**

1. Increasing residential and commercial development with limited Town staff capacity and resources
2. Guiding the future growth and development of the Town
3. Preserving the heritage, culture and character of Bluffton
4. Collaboration and cooperation with Beaufort County and State of South Carolina
5. Traffic volume increasing with limited road capacity
6. Town control over land with Beaufort County/SCDOT control over roads
7. Easements for pathway, trail and sidewalk connectivity

► **Actions 2013**

PRIORITY

Policy Agenda

1. Old Town District: UDO Refinements
2. Schools Strategy
3. Land Acquisition: Direction
4. Garvin House: Preservation of History
5. Comprehensive Plan: Update
6. Tree and Reforestation Policy and Plan

Top Priority

High Priority

High Priority

High Priority

High Priority

Management Agenda

1. Buckwalter Place Infrastructure
2. BIS Sewer (Phase 4)

High Priority

High Priority

Management in Progress

1. May River Watershed Sewer Master Plan (with BJSWA)
2. Disaster Recovery Plan: Evacuation Exercise
3. Emergency Operations Plan: Update (align with Beaufort County)
4. Drug Unit: Establishment
5. Beautification Committee Work Plan: Sign Design, Landscape for Entry Signs, Trees, and Arbor Day
6. Minor Home Repair Program (up to \$5,000; \$40,000 earmarked)
7. Old Town Off Premise Business Directional Signage Program: Implementation
8. Property Owner’s Association with On Site Directional Signage Program: Implementation
9. Small Home/Infill Series Design and Incentives Program: Development
10. Community Policing Programs: Development
11. Southern Beaufort Regional Planning Forum Key Topics for Discussion and Discussion
12. Uninhabited, Contributing and Unsafe Structure Policy

► **Major Projects 2013**

1. BIS Sewer Phase 3 Project

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 Further enhance customer service and satisfaction with Town government

Objective 5 Maintain reserves consistent with Town policies

► **Short-Term Challenges and Opportunities**

1. Reassessment and the impact on revenues and service demands
2. Actions by the State of South Carolina: restricting revenues, impacting municipal services, regulating and mandating requirements
3. Limited and reduced outside funding sources with increased competition
4. Residents' understanding of Town finances, services or value
5. Anti-tax attitude and residents willingness to pay for services
6. Reduced levels of service from Beaufort County with increased expectations for Town government
Reassessment and the impact on revenues and service demands

► **Actions 2013**

PRIORITY

Policy Agenda

1. Millage Rate: Direction
2. ATAX Allocation: Public Projects
3. Community Events Study and Policy Review
4. Parks and Recreation Responsibilities: Direction

Top Priority

High Priority

Management Agenda

1. Apps for Town/Town Government
2. Public Information Program: Development

Top Priority

High Priority

Management in Progress

1. Energov: Upgrade to Enterprise 9
2. Bluffton Explorer: Commercial Real Estate, Police Information
3. Employee Training Institute
4. First Aid: Basic Course
5. Employee Handbook: Update
6. EEO – 4 Reports (100 employees)
7. Police Recruitment and Retention Strategy
8. Customer Service Feedback Survey
9. Police Reserve Officer Program: Development
10. Citizen Police Academy: Development
11. Customer Service: Fee Payments Online, Application Submittal Online, Paperless Agenda
12. Debt Set Off with Municipal Association
13. Munis Financial Software: Upgrade
14. Police Strategic Plan: Completion
15. Police Standard Operating Procedures: Evaluation
16. Vice/Narcotics Team: Development
17. Police ALERRT Training
18. Police Manpower Study

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 and Courthouse

Objective 5 Improve traffic flow within the community

Objective 6 Increase Town ownership and control of roads

Objective 7 Increase community connectivity through trails, pathways and sidewalks

► **Short-Term Challenges and Opportunities**

1. Defining and funding infrastructure service level
2. Funding for Town projects: construction; operations and maintenance
3. Increasing connectivity by roads, trails and sidewalks
4. Determining the direction and location of Town Hall
5. Low interest rates and “cheap money” for capital projects

► **Actions 2013**

PRIORITY

Policy Agenda

- | | |
|--|--------------|
| 1. Calhoun Street and Adjacent Area Study (Parking, Utilities, Pedestrian Mall, Signs, etc.) | Top Priority |
| 2. Street Light Policy and Program | Top Priority |
| 3. Oyster Factory Park Phase 3 – Parking | |

Management Agenda

- | | |
|---|---------------|
| 1. Bluffton Parkway Phase 5B (with Beaufort County) | Top Priority |
| 2. Hampton Parkway (with Beaufort County) | Top Priority |
| 3. Goethe Road/Shults Road Sidewalk: Direction | High Priority |
| 4. McCracken Circle (County owned) | High Priority |

Management in Progress

1. Ghost and State Roads Ownership: Preservation of Public Interest in ROW
2. Insurance Coverage: Review
3. Ditch Maintenance Schedule and Projects
4. Co-Owned and Co-Managed Parks: Agreement with Beaufort County on Scheduling and Maintenance
5. Buck Island/Highway 46 Intersection: Traffic Signal

► **Major Projects 2013**

1. Du Bois Park Phase 2: Pavilion, Playground
2. May River Streetscape (Final Phase)
3. Oyster Factory Park: Dock

Town of Bluffton Policy Agenda 2013

TOP PRIORITY

**Branding Study (with Chamber) – Tourism and
Economic Development**

Buckwalter Place/Tech Park Development

Project Pants

Millage Rate: Direction

Calhoun Street and Adjacent Area Study

Street Light Policy and Program

Old Town District: UDO Refinement

HIGH PRIORITY

Schools Strategy

Stoney Creek Wetlands Restoration

Land Acquisition: Direction

ATAX Allocation: Public Projects

Garvin House: Preservation of History

Comprehensive Plan: Update

Town of Bluffton Management Agenda 2013

TOP PRIORITY

Apps for Town/Town Government

Bluffton Parkway Phase 5B (with Beaufort County)

Don Ryan Center for Innovation

Commercial Space Inventory

Hampton Parkway (with Beaufort County)

HIGH PRIORITY

Buckwalter Place Infrastructure

BIS Sewer (Phase 4)

Public Information Program: Development

Oyster Factory Park: Next Phase

Goethe Road/Shults Road Sidewalk: Direction

McCracken Circle (County owned)

Town of Bluffton Management in Progress 2013

1. Bluffton Development Corporation: Implementation – Policy Framework/Guidelines: Tools Recommendations
2. Business License Ordinance: Update
3. Economic Development Website: Development
4. May River Watershed Headwaters Stormwater Inventory
5. May River Watershed Water Quality Model
6. May River Watershed Sewer Master Plan
7. Septic Assistance Program: Implementation
8. May River Watershed Sewer Master Plan (with BJSWA)
9. Disaster Recovery Plan: Evacuation Exercise
10. Emergency Operations Plan: Update (align with Beaufort County)
11. Drug Unit: Establishment
12. Beautification Committee: Work Plan
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14. Old Town Off Premise Business Directional Signage Program: Implementation
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36. Police ALERRT Training
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39. Insurance Coverage: Review
40. Ditch Maintenance Schedule and Projects
41. Co-Owned and Co-Managed Parks: Agreement with Beaufort County on Scheduling and Maintenance
42. Buck Island/Highway 46 Intersection: Traffic Signal

Town of Bluffton Major Projects 2013

1. New Riverside BMP Project
2. Hampton Hall BMP Retrofit
3. Pine Ridge Stormwater Pilot Project (319 Grant – Phase 2)
4. BIS Sewer Phase 3 Project
5. Du Bois Park Phase 2: Pavilion, Playground
6. May River Streetscape (Final Phase)
7. Oyster Factory Park: Dock

Appendix

Glossary of Acronyms

AICPA: American Institute of Certified Public Accountants

AP: Accounts Payable

AR: Accounts Receivable

ATAX: Accommodations Tax

B&G: Buildings and Grounds

BABs: Build America Bonds

BIS: Buck Island-Simmonsville

BS: Building Safety

CAFR: Comprehensive Annual Financial Report

CALEA: Commission on Accreditation for Law Enforcement Agencies

CDBG: Community Development Block Grant

CIP: Capital Improvements Program

COP: Community Oriented Policing

COLA: Cost of Living Adjustment

CPI: Consumer Price Index

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

DS: Debt Service

DRC: Development Review Committee

EPA: Environmental Protection Agency

FEMA: Federal Emergency Management Agency

FTE: Full-Time Equivalent

FY: Fiscal Year

GAAP: General Accepted Accounting Principles

GAAFR: Governmental Accounting, Auditing and Financial Reports

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

GO: General Obligation (Bonds)

GIS: Geographic Information System

HCOD: Highway Corridor Overlay District

HPOD: Historic Preservation Overlay District

Appendix

Glossary of Acronyms (continued)

HTAX: Hospitality Tax

IT: Information Technology

LEC: Law Enforcement Center

LCOG: Lowcountry Council of Government

MCIP: Multi-County Industrial Park

MID: Municipal Improvement District

MIDF: Municipal Improvement Development Fee

MRWAP: May River Watershed Action Plan

NAP: Neighborhood Assistance Program

NSP: Neighborhood Stabilization Program

O&M: Operations and Maintenance

OSHA: Occupational Safety and Health Administration

PALS: Parks and Leisure Services

PARD: (South Carolina) Parks and Recreation Department

P&CD: Planning and Community Development

PIO: Public Information Officer

PO: Purchase Order

PR: Payroll

SCSHFDA: South Carolina State Housing Finance & Development Authority

SRF: Single Residential Family

SFU: Single Family Unit

SWU: Stormwater Utility

TIF: Tax Increment Financing

UDO: Unified Development Ordinance

Appendix

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

Current Taxes: Taxes levied and due within one year.

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

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

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

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

Appendix

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Glossary of Terms

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund. This is considered the Town's chief operating fund.

General Ledger: A book, file or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

General Obligation (GO) Bonds: When the Town pledges its full-faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. These bonds are usually repaid from taxes and other general revenue.

Goal: A statement of broad direction, purpose or intent on the needs of the community. A goal is general and timeless.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard setting body for government entities.

Governmental Funds: Those funds through which more governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

Interfund Transfers: Amounts transferred from one fund to another, generally for expenses incurred but paid from another fund for services rendered or for account tracking purposes.

Intergovernmental Revenue: Revenue received from other governments, whether local, state or federal, usually in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Levy: To impose taxes, special assessments, or service charges for the support of Town activities.

Long-Term Debt: Any unmatured debt that is not a fund liability since it is not currently due, such as outstanding bonds issued by the Town.

Major Funds: The main operating fund (the General Fund) is always reported separate as a major fund. Other governmental and proprietary funds in which the total assets, liabilities, revenues or expenditures for the fiscal year are at least 10% of the corresponding total for the relevant category and at least 5% of the corresponding total for all governmental and proprietary funds combined are reported as a major fund. Other funds that public officials believe are particularly important to financial statement users may be reported separately. The Town of Bluffton budgets for three major funds----1) General Fund, 2) Stormwater Fund, and 3) Capital Improvements Fund.

Mill: A tax rate based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and available. It is recommended as the standard for most governmental funds.

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Glossary of Terms

Net Assets: Total assets minus total liabilities.

Non-Exempt: Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

Objectives: A desired outcome that is measurable and that can be achieved within a specific time frame.

Operation and Maintenance (O&M) Costs: The day-to-day operating and maintenance costs of a municipality including such things as personnel, gas, electric utility bills, telephone expense, reproduction costs, postage, and vehicle maintenance.

Operating Budget: A financial plan for the Town's general operations, such as salaries, contract services, utilities and supplies.

Ordinance: A formal legislative enactment by the governing board of a municipality (the Town Council). If it is not in conflict with any higher form of law, such as, a State statute, a Federal law, or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less formality and has a lower legal status. Ordinarily, the Town's statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

Performance Budget: A budget format that includes (1) performance goals and objects and (2) demand, workload, efficiency, and effectiveness measures for each governmental program.

Performance Indicators: Statistical information which denotes the demands for services within a department/division.

Performance Measurement: A method of evaluation that uses measurable performance of activities to determine achievement of goals.

Personnel Services: The costs associated with compensating employees including benefits.

Program: An organized set of related work activities that are directed toward a common purpose or goal and represent well-defined uses of Town resources.

Property Tax: Property taxes are levied on both real and personal property according to the property's assessed valuation and the tax rate applied.

Proposed Budget: The budget as formulated and proposed by the budget-making authority (the Town Manager). It is submitted to the legislative body (the Town Council) for review and approval.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reserve: An account used to earmark a portion of the fund balance. This may be done for various reasons. The most common are to indicate that a portion of the fund balance is not available for general expenditures or the amount has been legally segregated for specific future use.

Resolution: A special or temporary order of a legislative body (the Town Council). This action requires less legal formality than an ordinance.

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Glossary of Terms

Resources: Total monies available for appropriation purposes to include revenues, fund balances, transfers, and other financing sources (e.g. bond proceeds).

Restricted Assets: Monies or other resources that are limited in how they can be spent due to external legal restrictions, such as by creditors (debt covenants), grantors, contributors, laws, or regulations of other governments.

Revenue: Income received or anticipated from taxes or other sources, such as business licenses, user fees, fines, and investments.

Revenue Bonds: When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds are not included in the 8% general obligation debt limit set by the State.

Special Assessments: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: A fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Supplemental Appropriation: An additional appropriation made by the legislative body (the Town Council) after the budget year has begun.

Tax Increment Financing (TIF): Funding of public investments in an area slated for development by capturing for a time, all or a portion of, the increased tax revenue that may result when the development stimulates private investment. As private investments add to the tax base within the development area, the increased tax revenues can only be used to public purposes permitted by ordinance.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of