



**Town of Bluffton  
General Fund Budget**

**Attachment 2 A**

	Revised FY 2026 Budget	Proposed FY 2027 Budget	\$ Budget Change	% of Budget Change
<b>Revenues</b>				
<b>Property Taxes</b>	\$ 11,203,000	\$ 11,556,000	\$ 353,000	3.2%
<b>Licenses &amp; Permits</b>				
Business Licenses	4,163,400	5,000,000	836,600	20.1%
Franchise Fees	3,358,000	4,000,000	642,000	19.1%
MASC Insurance Tax Collection	4,697,000	5,400,000	703,000	15.0%
MASC Telecommunications	48,000	45,000	(3,000)	-6.3%
Building Safety Permits	1,704,259	2,241,372	537,113	31.5%
Application Fees	60,000	60,000	-	0.0%
Total Licenses & Permits	14,030,659	16,746,372	2,715,713	19.4%
<b>Grants and Entitlements</b>	1,476,460	1,587,354	110,894	7.5%
<b>Intergovernmental</b>	484,688	702,862	218,174	45.0%
<b>Service Revenues</b>	748,000	697,800	(50,200)	-6.7%
<b>Fines &amp; Fees</b>	115,000	115,000	-	0.0%
<b>Interest Income</b>	300,000	500,000	200,000	66.7%
<b>Miscellaneous Revenues</b>	703,472	703,472	-	0.0%
<b>Sub-Total Revenues</b>	<u>29,061,279</u>	<u>32,608,860</u>	<u>3,547,581</u>	<u>12.2%</u>
<b>Other Financing Sources</b>				
<b>Transfers In</b>				
Hospitality Tax	3,241,133	3,245,219	4,086	0.1%
Local Accommodations Tax	533,489	670,200	136,711	25.6%
State Accommodations Tax	79,894	79,346	(548)	-0.7%
Stormwater Fund	465,411	774,538	309,127	66.4%
General Fund Prior Year Fund Balance (PYFB)	3,730,537	4,746,728	1,016,191	27.2%
General Fund PYFB - Capital Asset Reserve	1,210,684	947,176	(263,508)	-21.8%
Total Transfers In	<u>9,261,148</u>	<u>10,463,207</u>	<u>1,202,058</u>	<u>13.0%</u>
<b>Total Other Financing Sources &amp; Transfers In</b>	<u>9,261,148</u>	<u>10,463,207</u>	<u>1,202,058</u>	<u>13.0%</u>
<b>Total Revenues and Other Financing Sources</b>	<u>\$ 38,322,427</u>	<u>\$ 43,072,067</u>	<u>\$ 4,749,639</u>	<u>12.4%</u>
<b>Expenditures</b>				
Building Safety	\$ 1,080,427	\$ 1,008,863	\$ (71,564)	-6.6%
Communications	485,221	530,750	45,529	9.4%
Customer Service	284,031	244,402	(39,629)	-14.0%
Economic Development: DRCI	486,487	445,663	(40,824)	-8.4%
Events & Venues	857,561	1,080,625	223,064	26.0%
Executive	1,999,914	2,241,172	241,258	12.1%
Finance & Administration	1,321,174	1,373,433	52,259	4.0%
Human Resources	685,146	785,844	100,698	14.7%
Information Technology	2,426,327	2,641,702	215,375	8.9%
Municipal Court	518,706	523,883	5,177	1.0%
Municipal Judges	110,869	112,328	1,459	1.3%
Planning & Community Development	1,898,467	1,253,515	(644,952)	-34.0%
Police	11,792,303	11,685,423	(106,880)	-0.9%
Project Management	865,004	900,333	35,329	4.1%
Public Services	3,711,502	4,170,388	458,886	12.4%
Town Council	250,710	253,624	2,914	1.2%
Townwide (Non-Departmental)	4,393,862	5,430,037	1,036,175	23.6%
<b>Total Expenditures</b>	<u>33,167,711</u>	<u>34,681,985</u>	<u>1,514,273</u>	<u>4.6%</u>
<b>Other Funding Uses</b>				
Transfers Out to Capital Improvements Program Fund	5,154,716	8,390,082	3,235,366	62.8%
<b>Total Transfers</b>	<u>5,154,716</u>	<u>8,390,082</u>	<u>3,235,366</u>	<u>62.8%</u>
<b>Total Expenditures and Other Funding Uses</b>	<u>\$ 38,322,427</u>	<u>\$ 43,072,067</u>	<u>\$ 4,749,639</u>	<u>12.4%</u>



**Town of Bluffton  
Local Hospitality Tax Fund Budget  
Special Revenue**

	Revised FY 2026 Budget	Proposed FY 2027 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>				
Taxes	\$ 4,161,955	\$ 4,172,605	\$ 10,650	0.3%
Interest Income	100,000	150,000	50,000	50.0%
<b>Sub-Total Revenues</b>	<u>4,261,955</u>	<u>4,322,605</u>	<u>60,650</u>	<u>1.4%</u>
<b>Other Financing Sources</b>	-	-	-	
<b>Transfers In</b>				
Prior Year Fund Balance	4,677,029	4,339,986	(337,043)	-7.2%
<b>Total Other Financing Sources &amp; Transfers In</b>	<u>4,677,029</u>	<u>4,339,986</u>	<u>(337,043)</u>	<u>-7.2%</u>
<b>Total Revenues and Other Financing Sources</b>	<u>\$ 8,938,984</u>	<u>\$ 8,662,591</u>	<u>\$ (276,393)</u>	<u>-3.1%</u>
<b>Expenditures</b>				
<b>Other Funding Uses</b>				
Transfers Out to Capital Improvements Program Fund	\$ 5,697,851	\$ 5,417,372	\$ (280,479)	-4.9%
Transfers Out to General Fund	3,241,133	3,245,219	4,086	0.1%
<b>Total Transfers</b>	<u>8,938,984</u>	<u>8,662,591</u>	<u>(276,393)</u>	<u>-3.1%</u>
<b>Total Expenditures and Other Funding Uses</b>	<u>\$ 8,938,984</u>	<u>\$ 8,662,591</u>	<u>\$ (276,393)</u>	<u>-3.1%</u>



**Town of Bluffton**  
**Local Accommodations Tax Fund Budget**  
**Special Revenue**

	Revised FY 2026 Budget	Proposed FY 2027 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>				
Taxes	\$ 1,297,792	\$ 1,630,324	\$ 332,532	25.6%
Interest Income	25,000	19,000	\$ (6,000)	-24.0%
<b>Sub-Total Revenues</b>	<u>1,322,792</u>	<u>1,649,324</u>	<u>326,532</u>	<u>24.7%</u>
<b>Other Financing Sources</b>				
Transfers In	-	-	-	
Prior Year Fund Balance	1,497,695	2,446,405	948,710	63.3%
<b>Total Other Financing Sources &amp; Transfers In</b>	<u>1,497,695</u>	<u>2,446,405</u>	<u>948,710</u>	<u>63.3%</u>
<b>Total Revenues and Other Financing Sources</b>	<u><u>\$ 2,820,487</u></u>	<u><u>\$ 4,095,729</u></u>	<u><u>\$ 1,275,242</u></u>	<u><u>45.2%</u></u>
<b>Expenditures</b>				
<b>Other Funding Uses</b>				
Transfers Out to Capital Improvements Program Fund	\$ 2,286,998	\$ 3,425,529	\$ 1,138,531	49.8%
Transfers Out to General Fund	533,489	670,200	136,711	25.6%
<b>Total Transfers</b>	<u>2,820,487</u>	<u>4,095,729</u>	<u>1,275,242</u>	<u>45.2%</u>
<b>Total Expenditures and Other Funding Uses</b>	<u><u>\$ 2,820,487</u></u>	<u><u>\$ 4,095,729</u></u>	<u><u>\$ 1,275,242</u></u>	<u><u>45.2%</u></u>



**Town of Bluffton  
Stormwater Fund Budget**

	Revised FY 2026 Budget	Proposed FY 2027 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>				
<b>Stormwater Utility Fee</b>	\$ 2,267,492	\$ 2,312,842	\$ 45,350	2.0%
<b>Licenses &amp; Permits</b>				
NPDES Plan Review and Inspection Fees	400,000	400,000	-	0.0%
Total Licenses & Permits	400,000	400,000	-	0.0%
<b>Grants and Entitlements</b>	287,625	-	(287,625)	0.0%
<b>Interest Income</b>	-	25,000	25,000	0.0%
<b>Sub-Total Revenues</b>	<u>2,955,117</u>	<u>2,737,842</u>	<u>(217,275)</u>	<u>-7.4%</u>
<b>Other Financing Sources</b>	-	-	-	
<b>Transfers In</b>				
Prior Year Fund Balance	2,867,426	2,680,846	(186,580)	-6.5%
<b>Total Other Financing Sources &amp; Transfers In</b>	<u>2,867,426</u>	<u>2,680,846</u>	<u>(186,580)</u>	<u>-6.5%</u>
<b>Total Revenues and Other Financing Sources</b>	<u>\$ 5,822,543</u>	<u>\$ 5,418,688</u>	<u>\$ (403,855)</u>	<u>-6.9%</u>
<b>Expenditures</b>				
Watershed Resiliency	\$ 4,574,610	\$ 3,761,066	\$ (813,544)	-17.8%
<b>Total Expenditures</b>	<u>4,574,610</u>	<u>3,761,066</u>	<u>(813,544)</u>	<u>-17.8%</u>
<b>Other Funding Uses</b>				
Transfers Out to Capital Improvements Program Fund	489,722	588,784	99,062	20.2%
Transfers Out to General Fund	465,411	774,538	309,127	66.4%
Transfer to Debt Service	292,800	294,300	1,500	0.5%
<b>Total Transfers</b>	<u>1,247,933</u>	<u>1,657,622</u>	<u>409,689</u>	<u>32.8%</u>
<b>Total Expenditures and Other Funding Uses</b>	<u>\$ 5,822,543</u>	<u>\$ 5,418,688</u>	<u>\$ (403,855)</u>	<u>-6.9%</u>



**Town of Bluffton**  
**Capital Improvements Project Fund**

	Revised FY 2026 Budget	Proposed FY 2027 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>				
Licenses & Permits	\$ 317,000	\$ 317,000	\$ -	0.0%
Grants and Entitlements	1,244,816	1,000,000	(244,816)	-19.7%
Intergovernmental	4,422,990	232,990	(4,190,000)	-94.7%
<b>Total Revenues</b>	<b>5,984,806</b>	<b>1,549,990</b>	<b>(4,434,816)</b>	<b>-74.1%</b>
<b>Other Financing Sources</b>				
<b>Transfers In</b>	-	-	-	
Hospitality Tax	5,697,851	5,417,372	(280,479)	-4.9%
Local Accommodations Tax	2,286,998	3,425,529	1,138,531	49.8%
State Accommodations Tax	164,681	162,588	(2,093)	-1.3%
Stormwater Fund	489,722	588,784	99,062	20.2%
TIF	8,804,906	11,211,269	2,406,363	27.3%
General Fund	5,154,716	8,390,082	3,235,366	62.8%
CIP Fund Balance	13,536,905	8,465,266	(5,071,639)	-37.5%
<b>Total Other Financing Sources &amp; Transfers In</b>	<b>36,135,779</b>	<b>37,660,890</b>	<b>1,525,111</b>	<b>4.2%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 42,120,585</b>	<b>\$ 39,210,880</b>	<b>\$ (2,909,705)</b>	<b>-6.9%</b>
<b>Expenditures</b>				
Economic Development Projects	\$ 1,003,086	\$ 1,098,948	\$ 95,862	9.6%
Facilities Projects	3,465,436	4,789,983	1,324,547	38.2%
Housing Projects	1,230,396	1,945,325	714,929	58.1%
Information Technology Infrastructure Projects	200,912	40,603	(160,309)	-79.8%
Land Acquisition	13,669,302	11,600,000	(2,069,302)	-15.1%
Park Projects	8,287,924	6,415,261	(1,872,663)	-22.6%
Road Projects	5,769,415	7,184,948	1,415,533	24.5%
Stormwater and Sewer Projects	8,177,114	5,818,812	(2,358,302)	-28.8%
<b>Total Project Expenditures</b>	<b>41,803,585</b>	<b>38,893,880</b>	<b>(2,909,705)</b>	<b>-7.0%</b>
<b>Other Funding Uses</b>				
Contribution to Fund Balance	317,000	317,000	-	0.0%
<b>Total Other Funding Uses</b>	<b>317,000</b>	<b>317,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures and Other Funding Uses</b>	<b>\$ 42,120,585</b>	<b>\$ 39,210,880</b>	<b>\$ (2,909,705)</b>	<b>-6.9%</b>



**Town of Bluffton  
Debt Service Fund Budget**

	Revised FY 2026 Budget	Proposed FY 2027 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>				
<b>Property Taxes</b>				
Real & Personal Property Tax (TIF)	\$ 4,744,142	\$ 5,357,587	\$ 613,445	12.9%
GO Bond Debt Service Property Tax	577,005	588,545	11,540	2.0%
Total Property Tax	5,321,147	5,946,132	624,985	11.7%
<b>Licenses &amp; Permits</b>				
Municipal Improvement District Fee	390,970	390,970	-	0.0%
<b>Interest Income</b>				
	50,000	50,000	-	0.0%
<b>Sub-Total Revenues</b>	<b>5,762,117</b>	<b>6,387,102</b>	<b>624,985</b>	<b>10.8%</b>
<b>Transfers In</b>				
Stormwater Fund	292,800	294,300	1,500	0.5%
Prior Year Fund Balance	4,994,753	6,772,631	1,777,878	35.6%
<b>Total Other Financing Sources &amp; Transfers In</b>	<b>5,287,553</b>	<b>7,066,931</b>	<b>1,779,378</b>	<b>33.7%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 11,049,670</b>	<b>\$ 13,454,033</b>	<b>\$ 2,404,363</b>	<b>21.8%</b>
<b>Expenditures</b>				
<b>Series 2014 TIF Bonds Debt Service</b>				
Principal	\$ 919,815	\$ -	\$ (919,815)	-100.0%
Interest	11,866	-	(11,866)	-100.0%
<b>Series 2022 TIF Bonds Debt Service</b>				
Principal	338,887	1,282,293	943,406	278.4%
Interest	302,046	290,321	(11,725)	-3.9%
<b>Series 2020 GO Bonds Debt Service</b>				
Principal	270,000	280,000	10,000	3.7%
Interest	109,300	95,800	(13,500)	-12.4%
<b>Series 2020A GO Bonds Debt Service (Projects)</b>				
Principal	170,000	180,000	10,000	5.9%
Interest	122,800	114,300	(8,500)	-6.9%
<b>Miscellaneous</b>	50	50	-	0.0%
<b>Sub-Total Expenditures</b>	<b>2,244,764</b>	<b>2,242,764</b>	<b>(2,000)</b>	<b>-0.1%</b>
<b>Other Funding Uses</b>				
Transfers Out to Capital Improvements Program Fund	8,804,906	11,211,269	2,406,363	27.3%
<b>Total Transfers</b>	<b>8,804,906</b>	<b>11,211,269</b>	<b>2,406,363</b>	<b>27.3%</b>
<b>Total Expenditures and Other Funding Uses</b>	<b>\$ 11,049,670</b>	<b>\$ 13,454,033</b>	<b>\$ 2,404,363</b>	<b>21.8%</b>



**Town of Bluffton  
Consolidated Budget**

	Revised FY 2026 Budget	Proposed FY 2027 Budget	\$ Budget Change	% of Budget Change
<b>Revenues</b>				
Property Taxes	\$ 16,524,147	\$ 17,502,132	\$ 977,985	5.9%
Local Hospitality & Accommodations Taxes	5,459,747	5,802,929	343,182	6.3%
Licenses & Permits	17,406,121	20,167,184	2,761,063	15.9%
Grants & Entitlements	3,008,901	2,587,354	(421,547)	-14.0%
Intergovernmental	4,907,678	935,852	(3,971,826)	-80.9%
Service Revenues	748,000	697,800	(50,200)	-6.7%
Fines & Fees	115,000	115,000	-	0.0%
Interest Income	475,000	744,000	269,000	56.6%
Miscellaneous Revenues	703,472	703,472	-	0.0%
<b>Sub-Total Revenues</b>	<u>49,348,066</u>	<u>49,255,723</u>	<u>(92,343)</u>	<u>-0.2%</u>
<b>Other Financing Sources</b>	-	-	-	
Transfers In	59,726,630	64,658,265	4,931,635	8.3%
<b>Total Other Financing Sources &amp; Transfers In</b>	<u>59,726,630</u>	<u>64,658,265</u>	<u>4,931,635</u>	<u>8.3%</u>
<b>Total Revenues and Other Financing Sources</b>	<u>\$ 109,074,696</u>	<u>\$ 113,913,988</u>	<u>\$ 4,839,292</u>	<u>4.4%</u>
<b>Expenditures</b>				
Building Safety	\$ 1,080,427	\$ 1,008,863	\$ (71,564)	-6.6%
Communications	485,221	530,750	45,529	9.4%
Customer Service	284,031	244,402	(39,629)	-14.0%
Economic Development	486,487	445,663	(40,824)	-8.4%
Events & Venues	857,561	1,080,625	223,064	26.0%
Executive	1,999,914	2,241,172	241,258	12.1%
Finance & Administration	1,321,174	1,373,433	52,259	4.0%
Human Resources	685,146	785,844	100,698	14.7%
Information Technology	2,426,327	2,641,702	215,375	8.9%
Municipal Court	518,706	523,883	5,177	1.0%
Municipal Judges	110,869	112,328	1,459	1.3%
Planning & Community Development	1,898,467	1,253,515	(644,952)	-34.0%
Police	11,792,303	11,685,423	(106,880)	-0.9%
Project Management	865,004	900,333	35,329	4.1%
Public Services	3,711,502	4,170,388	458,886	12.4%
Town Council	250,710	253,624	2,914	1.2%
Townwide (Non-Departmental)	4,393,862	5,430,037	1,036,175	23.6%
Watershed Management	4,574,610	3,761,066	(813,544)	-17.8%
Capital Projects	41,803,585	38,893,880	(2,909,705)	-7.0%
Debt Service	2,244,764	2,242,764	(2,000)	-0.1%
<b>Sub-Total Expenditures</b>	<u>81,790,670</u>	<u>79,579,695</u>	<u>(2,210,975)</u>	<u>-2.7%</u>
<b>Other Funding Uses</b>				
Contribution to Fund Balance	317,000	317,000	-	0.0%
Transfers Out	26,967,026	34,017,293	7,050,267	26.1%
<b>Total Other Funding Uses &amp; Transfers Out</b>	<u>27,284,026</u>	<u>34,334,293</u>	<u>7,050,267</u>	<u>25.8%</u>
<b>Total Expenditures and Other Funding Uses</b>	<u>\$ 109,074,696</u>	<u>\$ 113,913,988</u>	<u>\$ 4,839,292</u>	<u>4.4%</u>