

# **TOWN OF BLUFFTON, SC**

## **FY2027 PROPOSED BUDGET**

### **For the Fiscal Year Ended June 30, 2027**

**Town of Bluffton**

20 Bridge Street, Bluffton, SC 29910

843.706.4500



**bluffton**  
HEART OF THE LOWCOUNTRY™



Town of Bluffton, South Carolina  
Consolidated Municipal Budget  
Fiscal Year  
July 1, 2026 through June 30, 2027

Elected Officials

Mayor - The Honorable Larry Toomer

Council Members:

Mayor Pro Tempore – Fred Hamilton

Emily Burden

Bridgette Frazier

Dan Wood

Appointed Officials

Stephen Steese – Town Manager

Terry A. Finger – Town Attorney

Honorable Clifford Bush III, Chief Municipal Court Judge

Senior Management

Chris Forster

Heather Colin

Marcia Hunter

Joseph Babkiewicz

Anni Evans

Larry Beckler

Lisa Cunningham

Kevin Icard

Kim Jones

Natalie Majorkiewicz

Paul Arvantides

Tracye Stormer

Assistant Town Manager

Assistant Town Manager

Town Clerk

Chief of Police

Director of Human Resources

Director of Public Services

Clerk of Court

Director of Growth Management

Director of Projects and Watershed Resilience

Director of Finance

CEO, Don Ryan Center for Innovation

Chief Technology Officer

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## The Covenant for the Town of Bluffton

### **As citizens of Bluffton, South Carolina, we hold the following to be true:**

That social, cultural and economic diversity and inclusiveness  
are the essence of our community;

That we bear responsibility for the stewardship of nature's blessings  
entrusted to us in Bluffton and along the May River;

That freedom and civic duty work hand-in-hand to create a culture of  
individuality and a sense of community;

That our natural, physical and cultural history are worthy of our protection  
as trustees in order for us to embrace our future.

### **Acknowledging these truths, we aspire to the following goals:**

To build upon our historic foundation a future that celebrates diversity,  
nurtures neighborliness and ensures a future of opportunity  
for generations to come;

To enhance the natural beauty and the quality of  
the May River and its watershed;

To protect the architectural heritage of Old Town Bluffton;

To enhance the canopy of trees and natural landscape  
throughout Bluffton;

To engage the creative human spirit and the arts within Bluffton;

To protect and enhance the oyster, shrimping, and fishing opportunities  
of the May River;

To provide housing opportunities for all citizens that are  
decent, affordable, and Bluffton beautiful.

To nurture a respect for each citizen.

## Strategic Plan Summary

A Mayor and Council Strategic Planning Workshop was held in November 2023. The workshop identified planning objectives and actions that provide policy guidance in managing and directing the application of Town resources into a list of Strategic Plan Focus Areas. These focus areas are designed to keep the organization's priorities from getting distracted by what may appear to be competing opportunities. This strategic focus will drive policy decisions and priorities for the town. The Town of Bluffton's Strategic Focus Areas are:

1. Affordable and/or Workforce Housing
2. Community Quality of Life
3. Economic Growth
4. Fiscal Sustainability
5. Infrastructure
6. May River and Surrounding Rivers and Watersheds, and
7. Town Organization

### Bluffton's Vision Statement

*Bluffton, the Heart of the Lowcountry,  
a Town that appreciates the past, focuses on today  
and is planning together for a greater future.*

It reflects a welcoming and inclusive community, committed to retaining its historic nature, livable neighborhoods, active lifestyle and respect for the May River. Town Council and Town Staff are committed to work together to create a great community now and one that is also sustainable for the generations to come.

### Bluffton's Mission Statement

*We take care of our citizens, the Town and each other  
by continuously making our community and organization better.*

This statement reflects its commitment to people and processes by:

1. Providing excellent services by continuously looking for improvements in services using best practices.
2. Providing award winning fiscal management services to our citizens.
3. Providing exceptional customer service that is focused on solutions and meeting the needs of our citizens.
4. Providing meaningful public engagement opportunities for our community.
5. Providing a work environment committed to teamwork, communication, transparency, ethical behavior and progressive compensation to help employees reach their full potential.
6. Providing and using performance measures to determine if our services are getting the intended results.

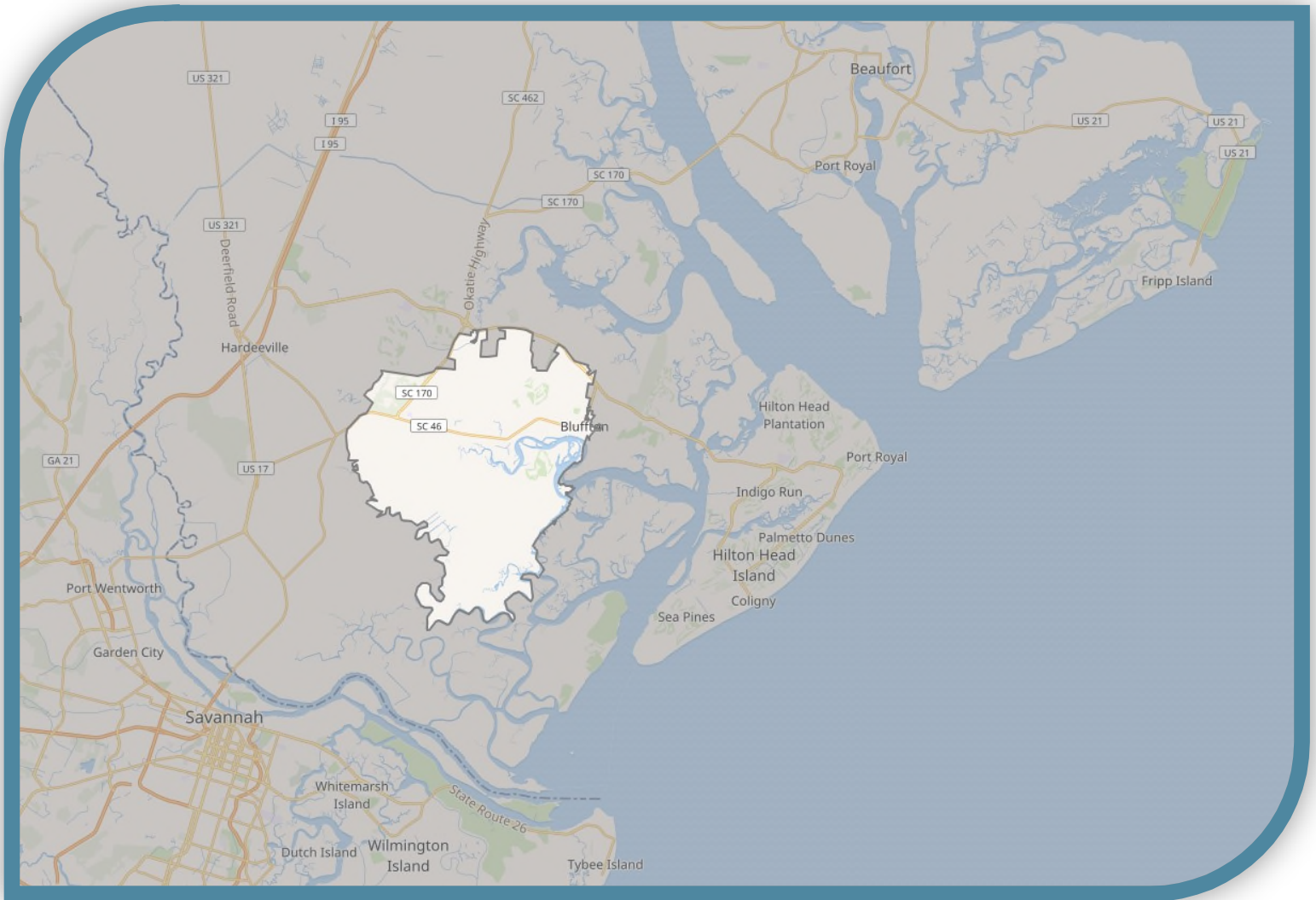
## Why Does the Town Prepare a Budget?

1. Establishes priorities to determine how resources will be allocated among the Town's programs and services.
2. Identifies the costs of providing programs and services.
3. Establishes the amount of revenue projected to be available, and subsequently sets limitations on the amount of expenditures that can be supported.
4. Aligns allocated funding with Strategic Plan Action Agenda priorities established by Town Council.
5. Provides budgetary targets to compare with actual revenues and expenditures throughout the year.

The State of South Carolina requires Town Council to adopt an annual balanced budget ordinance prior to July 1. The Town's annual budget is developed in conjunction with feedback from citizens, various boards and commissions including the Town's Planning Commission, the Mayor and Council, the Town Manager, and each department within the Town. Town Council adopts the budget via two readings of the Consolidated Budget Ordinance as well as a public hearing. The first reading is held in May, and the second reading and associated public hearing is held in June. Town Council also holds two budget workshops to review projected revenues, expenditure requests, programs, services, and capital projects.

## Area Map

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, industry, and recreational opportunities. Bluffton is located just 12 miles west of Hilton Head Island, SC and roughly 20 miles northeast of Savannah, GA. 23.



## Town of Bluffton at a Glance

The Town of Bluffton, settled in 1825, was approximately one square mile when originally incorporated in 1852 as a summer coastal retreat. The town is rich with historical significance. The Calhoun Street Steamboat landing served as a stopover for travelers making their way between Savannah, Beaufort and Charleston. However, on June 4, 1863, Bluffton suffered devastation when Union troops carried out “The Burning of Bluffton” by setting fire to nearly everything in town, leaving only [two churches and 15 private residences](#). Prior to the Civil War, there were 60 brick and mortar buildings in the town. In 1996, the Bluffton Historic District was listed in the National Register of Historic Places. In 2007, the local Old Town Bluffton Historic District, covering the original one square mile of the town, was established by Town Council.

After a series of annexations, which began in 1987, the Town of Bluffton is now fifty-four (54) square miles and has seen the population increase from 738 to over 35,000 today. While the population numbers still classify Bluffton as a small town, in terms of police and planning purposes, the Town serves a daily population of 50,000 to 60,000 when tourists and visitors are included.

Most of Bluffton’s 54.29 square miles are already master planned. Ninety-two (92%) percent of the Town is regulated by Planned Unit Developments with Development Agreements. As of December 31, 2025, approximately 83% (or 14,717 Residential Dwelling Units “RDUs”) of the 20,680 RDUs have been utilized and 33% (or 525 acres of commercial rights) of the roughly 1,600 acres of commercial rights have been utilized. This means that the town must plan to continue to facilitate steady growth for the foreseeable future.

### Recent Awards and Recognitions:

- **#1 “Safest City” in South Carolina** *Safe Living, March 2025*
- **#1 “Safest City” in South Carolina** *Safety.com, December 2020*
- **#2 “Safest Places to Live in South Carolina”** *Money, Inc, August 2020*
- **#4 “Safest City” in South Carolina** *Safewise, May 2020*
- **#2 “Safest City” in South Carolina** *National Council for Home Safety & Security, March 2020 and SafeWise in 2022.*
- **Aaa Municipal Bond Rating, the highest rating for a municipality,** *Moody’s Investors Service, 2023*
- **2020 Citation Award for Adaptive Reuse and Preservation, The Garvin-Garvey House Rehabilitation Project** *South Carolina chapter of the American Institute of Architects (ALASC), November 2020*
- **2022 Municipal Achievement Award, Public Service Category** *Mental Health & Wellness Program*
- **2023 Municipal Award** *Neighborhood Assistance Program*
- **2025 Preservation Service Award for the Town’s Historic Preservation Grant Program** *South Carolina Historic Preservation Award Program, June 2025*
- **2022 Excellence in Government Finance** *Government Finance Officers Association of the United States and Canada* *the Town’s Establishing a New Fund Balance and Capital Asset Reserve Policy*
- **Distinguished Budget Presentation Award** *Government Finance Officers Association of the United States and Canada, every year since 2011. Received special recognition for the Town’s long-range operating financial plans for FY2024, FY2025, and FY2026.*

## Town of Bluffton at a Glance (Continued)

### Recent Awards and Recognitions (continued):

- **Certificate of Achievement for Excellence in Financial Reporting Award for the Comprehensive Annual Financial Report** *Government Finance Officers Association of the United States and Canada, every year since 2008.*
- **Award for Outstanding Achievement in Popular Annual Financial Reporting** *Government Finance Officers Association of the United States and Canada, every year since 2011.*
- **Triple Crown Winner** *Government Finance Officers Association of the United States and Canada.*

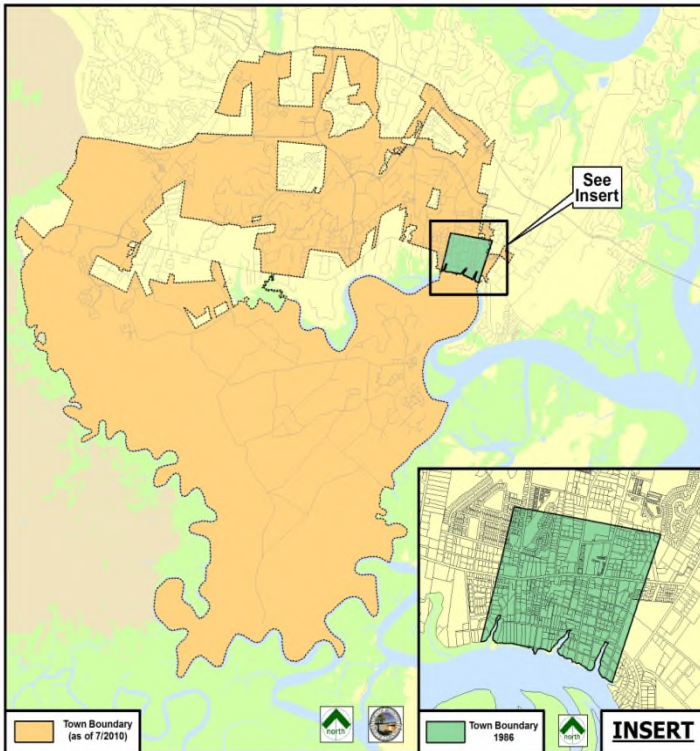
Bluffton is also home to Palmetto Bluff, a 19,271-acre world-renowned residential community and resort, which consistently receives top awards and accolades. Palmetto Bluff celebrated its grand debut of Montage Palmetto Bluff in August 2016. Montage Palmetto Bluff is AAA 5-diamond resort with 200 rooms, 6 dining locations, 13,000 square foot spa, and many other resort amenities. Below is a list of awards and accolades for this award-winning resort:



- **Forbes Travel Guide Five-Star Rating (2026)**
- **U.S. News & World Report Best Hotels (2026)**
  - Best USA Hotels (#10) & Best USA Resorts (#5)
  - Best Hilton Head Hotels (#1) & Best Hilton Head Resorts (#1)
  - Best South Carolina Hotels (#1) & Best South Carolina Resorts (#1)
- **Wine Spectator's Restaurant Awards Best of Award of Excellence (2025)**
- **Travel + Leisure World's 500 Best Hotels List (2025)**
- **Forbes Travel Guide Five-Star Rating (2025)**
- **Forbes Travel Guide Five-Star Spa Rating (2025)**
- **U.S. News & World Report Best Hotels (2025)**
  - Best USA Hotels (#12) & Best USA Resorts (#8)
  - Best Hilton Head Hotels (#1) & Best Hilton Head Resorts (#1)
  - Best South Carolina Hotels (#1) & Best South Carolina Resorts (Ranked #1)
- **MICHELIN Guide Two Key Hotel (2024 & 2025)**
- **Wine Spectator's Restaurant Awards Best of Award of Excellence (2024)**
- **Modern Luxury Travel Awards Best Hospitality (2024)**
- **Forbes Travel Guide Five-Star Rating (2024)**
- **Forbes Travel Guide Five-Star Spa Rating (2024)**

Source: [Montage Palmetto Bluff Press Room](#)

## Town of Bluffton at a Glance (Continued)



Bluffton expanded its territory by more than 32,000 acres primarily through annexation of four tracts of undeveloped land (Palmetto Bluff, Shults tract, Buckwalter tract, and Jones tract). Coupled with the Buck Island/Simmonsville area annexation and several auxiliary annexations (Bluffton Village, Village at Verdier, Shultz-Goethe Road Area, and Willow Run). ***The Town of Bluffton is now approximately 54.29 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, high quality of life, and unique coastal culture.

### 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, adopting the budget, appointing committees, and hiring the Town's manager, municipal judges, and attorney. The Town Manager, acting as chief executive officer, carries out the policies and ordinances of the Council, oversees the day-to-day operations of the Town, appoints the heads of various departments, and manages Town staff members.

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.

## Town of Bluffton at a Glance (Continued)

### Local Economy

The Town has responded to its anticipated growth by collecting fees from developers to shield existing residents from the costs associated with growth. The budgeted amount for FY2027 is \$524,000.

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 eviCore 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, allowing eviCore to expand its presence in South Carolina. eviCore, 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 eviCore and encompassing approximately 35,000 additional square feet, was completed. To date, more than 500 jobs have been created.



In November of 2015, Lisa Sulka, then Town of Bluffton Mayor, announced the signing of a public-private partnership agreement between the Town of Bluffton, the Bluffton Public Development Corporation, and Southeastern Development Associates (formerly known as Blanchard and Calhoun Commercial) that will further develop Buckwalter Place Commerce Park (previously Tech Park). The agreement provides for continued public infrastructure investment supportive of this multi-county commerce park.

## Town of Bluffton at a Glance (Continued)

### Local Economy (continued)

The Town, along with Beaufort County and Jasper County, formed a multi-county industrial park and entered into a public-private development contract with plans to develop a multi-use property, including a Kroger grocery store as the anchor surrounded by general commercial, retail and office space, and a culinary institute.



In September of 2023, the Town amended its Ordinance to establish an economic development incentives program to attract certain high demand services and commercial needs of the Town. In February of 2024, the Town awarded its first economic development agreement with Solomon Property Holdings SC, LLC. Since then, the Town has entered into eight (8) additional Economic Development Incentive Program agreements.

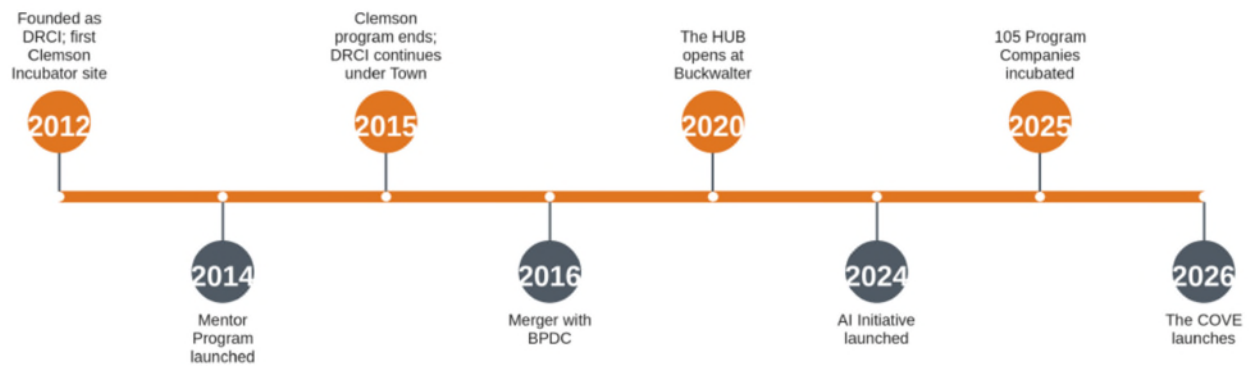
The Don Ryan Center for Innovation (DRCI) was established in mid-2012 as a 501(c)(3) nonprofit in Bluffton, South Carolina. Founded to strengthen the local entrepreneurial ecosystem, the organization provides innovators, entrepreneurs, startups, and early-stage businesses with the resources, mentorship, and guidance they need to succeed, with the broader goal of driving sustainable economic development and job creation in Bluffton and the surrounding Lowcountry region. Over more than a decade of operation, the Center has grown from a convening and support concept into a visible hub for business-building. It hosts workshops, speaker events, and partnerships with regional organizations while working closely with program clients and expanding its role as a bridge between innovators, local government, education, and the private sector.



The Center was named in honor of Don Ryan, co-founder of CareCore National (now eviCorehealthcare), who donated the original office space to the incubator before his untimely passing in 2012. From those roots, DRCI has grown into the Lowcountry's leading hub for entrepreneurship and economic development.

## Town of Bluffton at a Glance (Continued)

### Local Economy (continued)



The Don Ryan Center for Innovation operates across two facilities in Bluffton, creating a complete campus for entrepreneurship, innovation, and economic development.

The HUB: Opened in March 2020 at the Buckwalter Place Commerce Park (7 Venture Drive #100, Bluffton, SC 29910), The HUB is the primary gathering space for programs, workshops, collaboration, and innovation. More than just a place to work, it is a community-centered environment where good things happen when people innovate together.



In FY2020, the DRCI moved into, “The Hub,” to serve as a catalyst for creativity, focus, and connection. More than just a place to work, this is a place to find community. Good things happen when people innovate together. The HUB at Buckwalter Place Commerce Park is the premier, knowledge-based center for innovation and economic development in Beaufort County.

The COVE: Bluffton’s economic development center, The COVE serves as a second location housing program companies and key partner organizations. Groundbreaking took place in September 2024, with the facility launching in 2026.



The Landing Pad: A flexible rental office space designed for companies exploring relocation to Bluffton, giving businesses a low-commitment foothold in the region as they evaluate the local market. The Landing Pad program specifically supports business recruitment by giving companies exploring relocation a flexible, low-risk way to experience Bluffton before making a permanent commitment.

The Don Ryan Center for Innovation plays a central role in Bluffton’s broader economic development strategy. In partnership with the Town of Bluffton, the Center administers the Economic Development Incentive Program (EDIP) and maintains a network of regional partners to attract, retain, and grow businesses in Beaufort County. To discover how the Don Ryan Center for Innovation can help you make a difference, visit [www.donryancenter.com](http://www.donryancenter.com).

# Organizational Chart



## Budget Highlights

The proposed budget, totaling \$113,913,988, the Town healthy financially while still moving forward through program enhancements and a robust capital projects schedule with realistic revenue projections and an operating budget that advances key initiatives.

- ✓ Exceeds all essential levels of fund balance reserves for a healthy financial position
- ✓ Aaa Bond Rating – Moody’s and AA+ Bond Rating – Standard and Poor's
- ✓ Capital Projects Diversified Throughout Bluffton Neighborhoods
- ✓ May River Watershed Action Plan and Municipal Separate Storm Sewer System (MS4) Program Implementation
- ✓ Supports existing Community Policing, Planning and Community Development, Economic Development, and Other Programs
- ✓ Includes 3% cost of living and up to 4% mid-year merit increase capped at \$3,000 for employees
- ✓ Supports staffing changes described on page 20

The Council priority programs for FY2027 include Affordable Housing, through a committee formed in FY2020 and is funded in the amount of \$450,000 in the General Fund to assist income-qualified residents with minor home repairs, as well as property maintenance, to include abatement of unsafe structures, property clean-up and septic repair, and dangerous tree removal. In the Capital Improvement Project Fund, there is \$1,945,325 budgeted to assist in the completion of the first development of affordable housing and adds a second project budgeted at \$1,200,000.

Other initiatives include funding for the Historic Preservation Program, enhanced employee programs that include a cost of living and mid-year merit increases, health and wellness opportunities, community and civic outreach through increased events, and a robust police retention and recruitment program.

The proposed budget invests in civic space, Town facilities, and environmental initiatives. Over \$39 million in capital projects are in the FY2027 proposed budget. These projects include significant investment with land acquisition, public infrastructure in facilities and parks improvements with the largest being the New River Trail. Additionally, multiple projects are planned with a focus on parks, streetscapes and sewer and watershed protection.



## FY 2027 Consolidated Proposed Budget Summary by Fund



Fund	FY 2026 Revised Budget	FY 2027 Proposed Budget	% Change	% of Budget
General Fund	\$ 38,322,427	\$ 43,072,067	12.4%	37.8%
Hospitality Tax Fund	8,938,984	8,662,591	-3.1%	7.6%
Local Accommodations Tax Fund	2,820,487	4,095,729	45.2%	3.6%
Stormwater Fund	5,822,543	5,418,688	-6.9%	4.8%
Capital Improvement Program Fund	42,120,585	39,210,880	-6.9%	34.4%
Debt Service Fund	11,049,670	13,454,033	21.8%	11.8%
<b>Total Consolidated Budget</b>	<b>\$ 109,074,696</b>	<b>\$ 113,913,988</b>	<b>4.4%</b>	<b>100.0%</b>

### Fund Types

#### General Fund

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.

#### Hospitality Tax Fund

Accounts for the local hospitality taxes collected by the Town for use in tourism-related expenditures and related Capital Improvements Projects. The tax is equal to two percent (2%) on the gross sales of prepared meals and beverages.

#### Local Accommodations Tax Fund

Accounts for the local accommodation taxes collected by the Town for use in tourism-related expenditures and related Capital Improvements Projects. The tax is equal to three percent (3%) on the gross proceeds derived from the rental or charges for sleeping accommodations.

## **Fund Types (Continued)**

### **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.

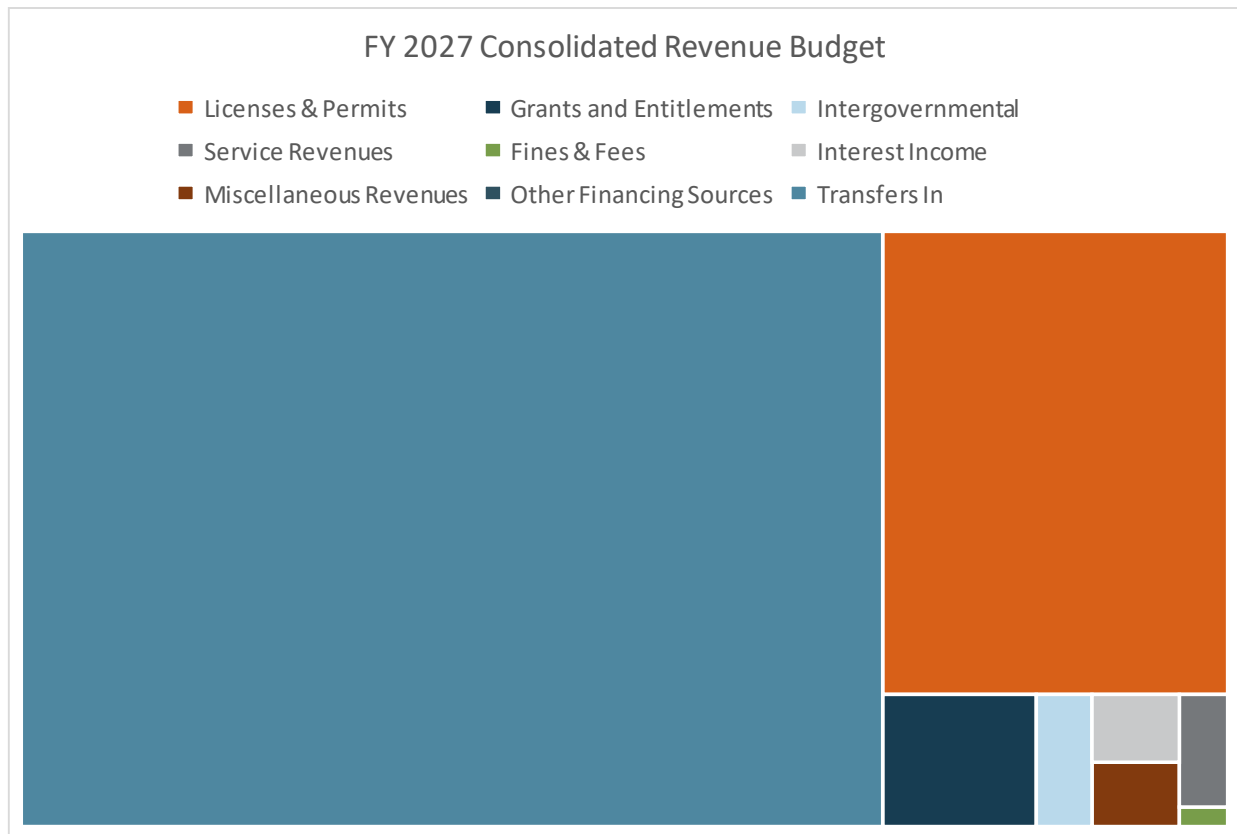
### **Capital Improvements Program (CIP) Fund**

Accounts for and reports financial resources that are restricted, committed or assigned to expenditures 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. Capital Projects are primarily non-recurring in nature. All capital categories require a cost threshold of greater than \$5,000 except for roads, buildings and computer software (recorded in general fund) with a threshold of greater than \$50,000.

### **Debt Service Fund**

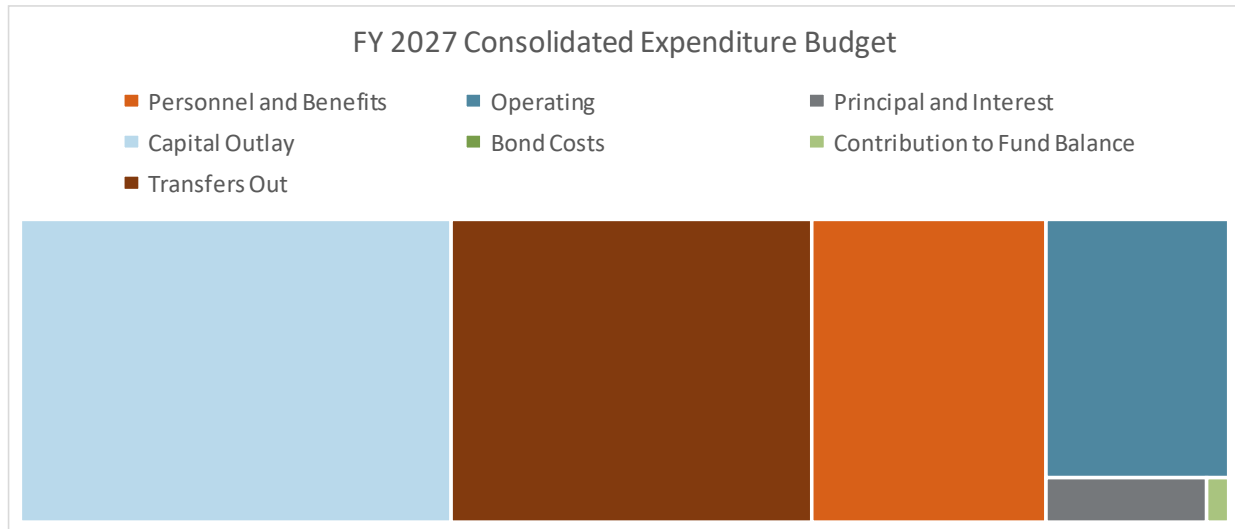
Accounts for the accumulation of resources for the payment of interest and principal on general long-term debt obligations. The primary source of revenue is property tax and bond proceeds.

## Where Our Funding Comes From



Revenues	FY 2026		FY 2027		\$	%
	Revised Budget	% of Budget	Proposed Budget	% of Budget		
Property Taxes	\$ 16,524,147	15.1%	\$ 17,502,132	15.4%	\$ 977,985	5.9%
Local Hospitality & Accommodations Taxes	5,459,747	5.0%	5,802,929	5.1%	343,182	6.3%
Licenses & Permits	17,406,121	16.0%	20,167,184	17.7%	2,761,063	15.9%
Grants and Entitlements	3,008,901	2.8%	2,587,354	2.3%	(421,547)	-14.0%
Intergovernmental	4,907,678	4.5%	935,852	0.8%	(3,971,826)	-80.9%
Service Revenues	748,000	0.7%	697,800	0.6%	(50,200)	-6.7%
Fines & Fees	115,000	0.1%	115,000	0.1%	-	0.0%
Interest Income	475,000	0.4%	744,000	0.7%	269,000	56.6%
Miscellaneous Revenues	703,472	0.6%	703,472	0.5%	-	0.0%
<b>Sub-Total Revenues</b>	<b>49,348,066</b>	<b>45.2%</b>	<b>49,255,723</b>	<b>43.2%</b>	<b>(92,343)</b>	<b>-0.2%</b>
Transfers In	59,726,630	54.8%	64,658,265	56.8%	4,931,635	8.3%
<b>Sub-Total Other Financing Sources</b>	<b>59,726,630</b>	<b>54.8%</b>	<b>64,658,265</b>	<b>56.8%</b>	<b>4,931,635</b>	<b>8.3%</b>
<b>Total Consolidated Revenues</b>	<b>\$ 109,074,696</b>	<b>100.0%</b>	<b>\$ 113,913,988</b>	<b>100.0%</b>	<b>\$ 4,839,292</b>	<b>4.4%</b>

## Where Our Resources Go



Expenditures	FY 2026		FY 2027		\$		%	
	Revised Budget	% of Budget	Proposed Budget	% of Budget	Budget Change		Budget Change	
Personnel and Benefits	\$ 20,697,109	19.0%	\$ 22,179,543	19.5%	\$ 1,482,434		7.2%	
Operating	14,492,642	13.3%	14,624,873	12.8%	132,231		0.9%	
Principal and Interest	2,244,714	2.1%	2,242,714	2.0%	(2,000)		-0.1%	
Capital Outlay	2,552,620	2.3%	1,638,686	1.4%	(913,934)		-35.8%	
Economic Development Projects	1,003,086	0.9%	1,098,948	1.0%	95,862		9.6%	
Facilities Projects	3,465,436	3.2%	4,789,983	4.2%	1,324,547		38.2%	
Housing Projects	1,230,396	1.1%	1,945,325	1.7%	714,929		58.1%	
Information Technology Infrastructure Projects	200,912	0.2%	40,603	0.0%	(160,309)		-79.8%	
Land Acquisition	13,669,302	12.5%	11,600,000	10.2%	(2,069,302)		-15.1%	
Park Projects	8,287,924	7.6%	6,415,261	5.6%	(1,872,663)		-22.6%	
Road Projects	5,769,415	5.3%	7,184,948	6.3%	1,415,533		24.5%	
Stormwater and Sewer Projects	8,177,114	7.5%	5,818,812	5.1%	(2,358,302)		-28.8%	
<b>Sub-Total Expenditures</b>	<b>81,790,670</b>	<b>75.0%</b>	<b>79,579,696</b>	<b>69.8%</b>	<b>(2,210,974)</b>		<b>-2.7%</b>	
Contribution to Fund Balance	317,000	0.3%	317,000	0.3%	-		0.0%	
Transfers Out	26,967,026	24.7%	34,017,292	29.9%	7,050,266		26.1%	
<b>Sub-Total Other Financing Uses</b>	<b>27,284,026</b>	<b>25.0%</b>	<b>34,334,292</b>	<b>30.2%</b>	<b>7,050,266</b>		<b>25.8%</b>	
<b>Total Consolidated Expenditures</b>	<b>\$ 109,074,696</b>	<b>100.0%</b>	<b>\$ 113,913,988</b>	<b>100.0%</b>	<b>\$ 4,839,292</b>		<b>4.4%</b>	

## Town Workforce

Personnel by Department and Division	FY 2025 Budget		FY 2026 Budget		FY 2027 Budget		Change	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Communications	4.0	2.0	2.0	1.0	2.0	1.0	-	-
Economic Development (DRCI)	3.0	-	3.0	1.0	4.0	-	1.0	(1.0)
Events & Venues	-	-	3.0	5.0	4.0	4.0	1.0	(1.0)
Executive Office	8.5	1.0	9.5	1.0	9.5	1.0	-	-
Finance & Administration	8.5	-	10.0	-	10.0	-	-	-
Growth Management Department							-	-
Building Safety Division	8.0	-	8.0	-	8.0	-	-	-
Customer Service Division	3.5	-	3.0	-	3.0	-	-	-
Planning & Community Development Division	8.0	-	6.0	-	6.0	-	-	-
Human Resources	3.0	-	3.0	-	3.0	-	-	-
Information Technology	7.5	-	7.5	-	8.5	-	1.0	-
Municipal Court	3.0	-	3.0	-	3.0	-	-	-
Police Department							-	-
Civilian Positions	11.0	10.0	11.0	10.0	11.0	10.0	-	-
Sworn Positions by Rank	65.0	-	66.0	-	66.0	-	-	-
Projects & Watershed Resilience Department							-	-
Project Management Division	6.0	-	6.0	-	6.0	-	-	-
Watershed Management Division (SWU Fund)	9.0	-	9.0	1.0	11.0	1.0	2.0	-
Public Services	16.0	-	16.0	-	17.0	-	1.0	-
<b>Total Personnel</b>	<b>164.0</b>	<b>13.0</b>	<b>166.0</b>	<b>19.0</b>	<b>172.0</b>	<b>17.0</b>	<b>6.0</b>	<b>(2.0)</b>

### Position Changes:

#### DRCI:

- Attritted Director of Special Projects position
- Added Full-Time Business Engagement Manager
- Converted Part-Time Innovations Manager to Full-Time

#### Events & Venues:

- Converted one Part-Time Events & Venues Coordinator to Full-Time to include Bluffton Ambassador duties

#### Information Technology:

- Added new Law Enforcement Systems Analyst position

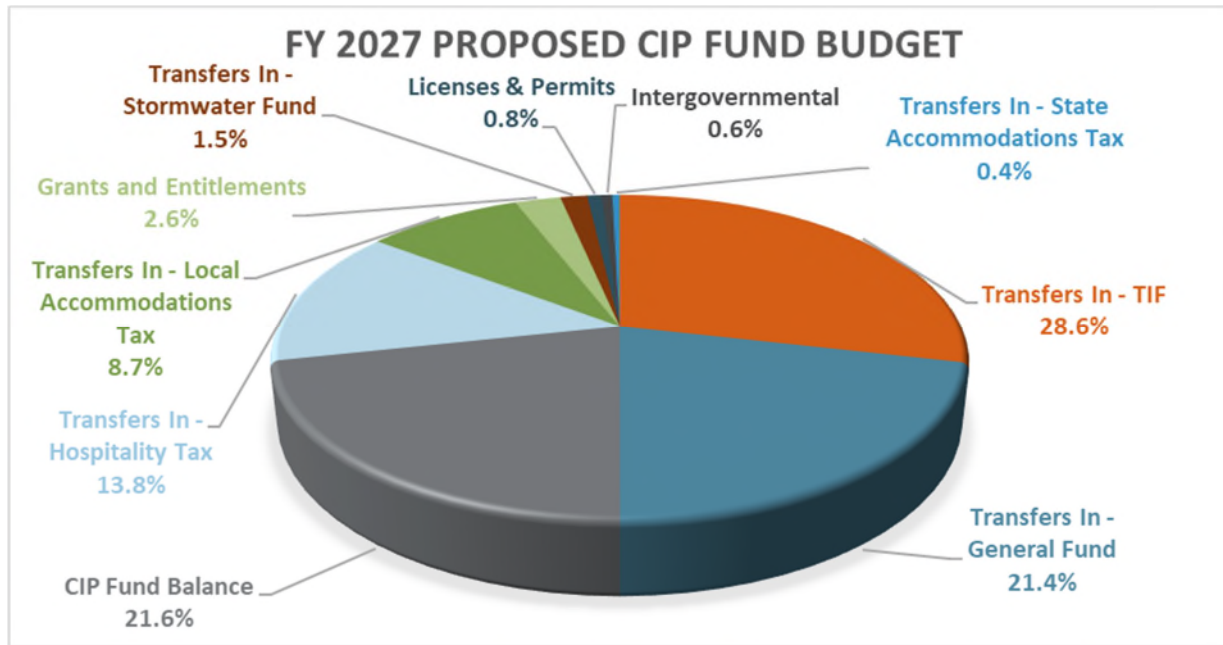
#### Watershed Resilience:

- MS4 Program Manager position re-added to department
- Second Full-Time Stormwater Project Manager position added for a half-year in anticipation of employee retirement; the temporary position will be attritted in FY2028

#### Public Services:

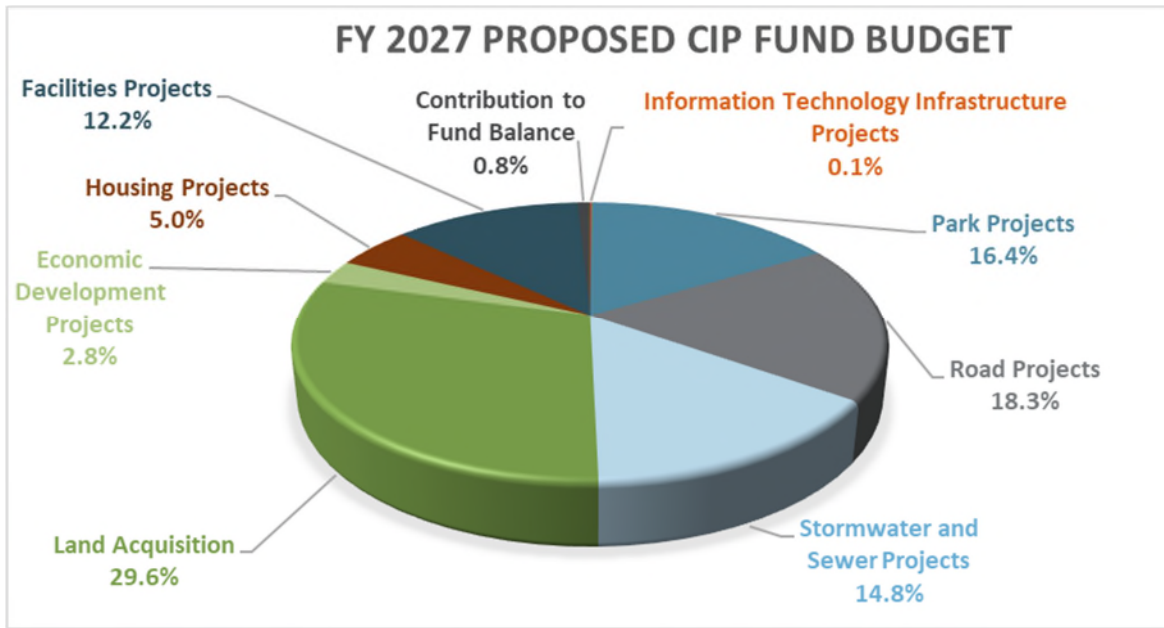
- Added one additional Public Services Worker

### Capital Improvement Program (CIP) Fund



Funding Sources	FY 2027 Proposed Budget	% of Budget
Transfers In - TIF	\$ 11,211,269	28.6%
Transfers In - General Fund	8,390,082	21.4%
CIP Fund Balance	8,465,266	21.6%
Transfers In - Hospitality Tax	5,417,372	13.8%
Transfers In - Local Accommodations Tax	3,425,529	8.7%
Grants and Entitlements	1,000,000	2.6%
Transfers In - Stormwater Fund	588,784	1.5%
Licenses & Permits	317,000	0.8%
Intergovernmental	232,990	0.6%
Transfers In - State Accommodations Tax	162,588	0.4%
<b>Total CIP Funding Sources</b>	<b>\$ 39,210,880</b>	<b>100.0%</b>

## Capital Improvement Program (CIP) Fund (Cont.)



Project Expenditures	FY 2027 Proposed Budget	% of Budget
Economic Development Projects	\$ 1,098,948	2.8%
Facilities Projects	4,789,983	12.2%
Housing Projects	1,945,325	5.0%
Information Technology Infrastructure Projects	40,603	0.1%
Land Acquisition	11,600,000	29.6%
Park Projects	6,415,261	16.4%
Road Projects	7,184,948	18.3%
Stormwater and Sewer Projects	5,818,812	14.8%
Contribution to Fund Balance	317,000	0.8%
<b>Total CIP Expenditures</b>	<b>\$ 39,210,880</b>	<b>100.0%</b>

## Expenditure Budget by Fund

FY 2027 Proposed Budget

General Fund Budget	Salaries & Benefits	Operating	Capital Outlay	Debt	Total
Total General Fund Expenditures	\$ 20,731,931	\$ 12,311,368	\$ 1,638,686	\$ -	\$ 34,681,985
Contribution to Fund Balance					-
Transfer to Capital Improvements Program Fund					8,390,082
Total General Fund Budget					\$ 43,072,067

Hospitality Tax Fund Budget	Salaries & Benefits	Operating	Capital Outlay	Debt	Total
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,417,372
Transfer to Capital Improvements Program Fund					3,245,219
Total Hospitality Tax Fund Budget					\$ 8,662,591

Local Accommodations Tax Fund Budget	Salaries & Benefits	Operating	Capital Outlay	Debt	Total
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,425,529
Transfer to Capital Improvements Program Fund					670,200
Total Local Accommodations Tax Fund Budget					\$ 4,095,729

Stormwater Fund Budget	Salaries & Benefits	Operating	Capital Outlay	Debt	Total
Watershed Management Expenditures	\$ 1,447,611	\$ 2,313,455	\$ -	\$ -	\$ 3,761,066
Transfer to General Fund					774,538
Transfer to Debt Service					294,300
Transfer to Capital Improvements Program Fund					588,784
Total Stormwater Fund Budget					\$ 5,418,688

Capital Improvements Program Fund Budget	Capital Outlay	Total
Economic Development Projects	\$ 1,098,948	\$ 1,098,948
Facilities Projects	4,789,983	4,789,983
Housing Projects	40,603	40,603
Information Technology Infrastructure Projects	1,945,325	1,945,325
Land Acquisition	11,600,000	11,600,000
Park Projects	6,415,261	6,415,261
Road Projects	7,184,948	7,184,948
Stormwater and Sewer Projects	5,818,812	5,818,812
Contribution to Fund Balance	317,000	317,000
Total Capital Improvements Program Fund Budget		\$ 39,210,880

Debt Service Fund Budget	Operating	Principal	Interest	Total
Series 2022 TIF Bond	\$ -	\$ 1,282,293	\$ 290,321	\$ 1,572,614
Series 2020 GO Bond - LEC		280,000	95,800	375,800
Series 2020A GO Bond - SWU Projects		180,000	114,300	294,300
Miscellaneous Expenditures	50			50
Transfer to Capital Improvements Program Fund				11,211,269
Total Debt Service Fund Budget				\$ 13,454,033

## 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 six major funds: General Fund, Hospitality Tax Fund, Local Accommodations Tax Fund, Stormwater Fund, Capital Improvement 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 Hospitality Tax Fund accounts for the local hospitality taxes collected by the Town for use in tourism-related expenditures and related Capital Projects. The source of revenue is equal to two percent (2%) on the gross sales of prepared meals and beverages.

The Local Accommodations Tax Fund accounts for the local accommodations taxes collected by the Town for use in tourism-related expenditures and related Capital Projects. The source of revenue is equal to three percent (3%) on the gross proceeds derived from the rental or charges for sleeping accommodations.

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. Capital Projects are primarily non-recurring in nature. All capital categories require a unit cost greater than \$5,000 for all categories except roads, building (and computer software recorded in the general fund) whose threshold is \$50,000. Donated capital assets are recorded at estimated market value. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized and are recorded within the general fund.

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 taxes.



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