

**AN ORDINANCE OF THE TOWN OF BLUFFTON
ORDINANCE NO. 2026-
FISCAL YEAR 2027 BUDGET**

**TO AMEND THE BUDGET FOR THE TOWN OF BLUFFTON, SOUTH CAROLINA, FOR THE FISCAL YEAR
ENDING JUNE 30, 2027;
TO PROVIDE FOR THE EXPENDITURES OF CERTAIN FUNDS;
AND TO ALLOCATE THE SOURCES OF REVENUE FOR THE SAID FUNDS.**

WHEREAS, Section 5-7-260 of the Code of Laws of South Carolina requires that a municipal council act by ordinance to adopt a budget and levy taxes, pursuant to public notice; and

WHEREAS, the Town Council did adopt the Budget Ordinance 2026-04 on June 09, 2026; and

WHEREAS, pursuant to Sections 4 and 5 of said budget, the Town Council is desirous of amending the budget so as to provide for budget appropriations for legal encumbrances and certain other commitments from the Fund Balance and other revenues of Fiscal Year 2027; and

WHEREAS, pursuant to Sections 4 and 5 of said budget, the Town Council is desirous of amending the budget so as to provide for additional program appropriations from available FY2026 fund balance and committing funds for capital asset reserves and assigning funds for projects not yet established; and

NOW, THEREFORE, BE IT ORDERED AND ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BLUFFTON, SOUTH CAROLINA; AND IT IS ORDAINED BY THE AUTHORITY OF THE SAID TOWN COUNCIL:

SECTION 1. AMENDMENT

The adopted fiscal year 2027 budget is amended to make the following changes and additions to the funds from prior year and to the projected revenue and expenditure accounts as follows:

General Fund

Revenues and Other Sources	
Grants and Entitlements	\$ 357,197
Miscellaneous Revenues	19,500
Other Financing Sources	
Transfers In	
Hospitality Tax	26,000
Local Accommodations Tax	33,032
Prior Year Fund Balance	1,868,629
Total Revenues and Other Sources	<u>\$ 2,304,358</u>

General Fund (Cont.)

Expenditures and Other Uses

Expenditures

Building Safety	\$ 78,452
Communications	23,185
Events & Venues	33,032
Executive	82,055
Human Resources	10,000
Information Technology	16,200
Police	236,161
Public Services	44,760
Town Wide	65,000

Other Uses

Transfer Out to CIP	<u>1,715,513</u>
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Total Expenditures and Other Uses	<u><u>\$ 2,304,358</u></u>
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Local Hospitality Tax Fund

Revenues and Other Sources

Transfers In

Prior Year Fund Balance	<u>\$ (1,022,161)</u>
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Total Revenues and Other Sources	<u><u>\$ (1,022,161)</u></u>
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Expenditures and Other Uses

Other Uses

Transfer Out to CIP	\$ (1,048,161)
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Transfer Out to General Fund	<u>26,000</u>
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Total Expenditures and Other Uses	<u><u>\$ (1,022,161)</u></u>
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Local Accommodations Tax Fund

Revenues and Other Sources

Transfers In

Prior Year Fund Balance	<u>\$ (1,358,858)</u>
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Total Revenues and Other Sources	<u><u>\$ (1,358,858)</u></u>
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Expenditures and Other Uses

Other Uses

Transfer Out to CIP	\$ (1,391,890)
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Transfer Out to General Fund	<u>33,032</u>
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Total Expenditures and Other Uses	<u><u>\$ (1,358,858)</u></u>
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Stormwater Fund

Revenues and Other Sources

Transfers In

Prior Year Fund Balance	\$ 714,368
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Total Revenues and Other Sources	<u>\$ 714,368</u>
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Expenditures and Other Uses

Watershed Management	\$ 819,576
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Other Uses

Transfer Out to CIP	(105,208)
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Total Expenditures and Other Uses	<u>\$ 714,368</u>
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Capital Improvement Fund

Revenues and Other Sources

Grants and Entitlements	\$ 1,550,000
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Transfers In

Hospitality Tax	(1,048,161)
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Local Accommodations Tax	(1,391,890)
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Stormwater Utility Tax	(105,208)
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TIF	3,531,869
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General Fund	1,715,513
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Prior Year Fund Balance	(1,238,783)
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Total Revenues and Other Sources	<u>\$ 3,013,340</u>
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Expenditures and Other Uses

Expenditures

E0001-Buckwalter Place Multi-County Commerce Park Phase 2	\$ (204,143)
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F0004-Sarah Riley Hooks Cottage	(433,392)
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F0006-New Riverside Barn Park Event Lawn Pavilion	(97,131)
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F0007-New Riverside Barn Park Public Service Building	(11,120)
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F0008-Public Service Building Expansion & Watershed Facility	(100,000)
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F0009-Oscar Frazier Park Pavilion	(19,303)
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H0001-Affordable Housing Project	(2,050)
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L0001-Land Acquisition	5,372,560
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P0001-Park Improvements	(20,946)
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P0005-New River Trail	(626,329)
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P0008-Buckwalter Place West Park Improvements	(745,737)
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P0009-Buck Island Road Park	(403)
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P0010-Public Art	(32,085)
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P0011-New Riverside Barn Park Ph 2 Trail & Disc Golf	(37,807)
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Capital Improvement Fund (Cont.)

Expenditures and Other Uses

Expenditures	
R0001-Pathway Pedestrian Safety Improvements	(159,498)
R0002-Calhoun Street Streetscape	(29,471)
R0007-Boundary Street Streetscape	(8,771)
R0008-Townwide Wayfinding Signage System	22,250
R0009-Historic District Overhead Powerline Conversion	(1,200)
R0012-Holly Hill Lane	21,750
S0001-Sewer Connections Policy	(1,099)
S0005-Historic District Sewer Extension Phase 4	(17,647)
S0006-Historic District Sewer Extension Phase 5	(38,733)
S0007-Historic District Sewer Extension Phase 6	(31,202)
S0008-Bridge Street Streetscape	751,800
S0009-Comprehensive Drainage Plan Improvements	(5,208)
S0012-Pritchard Street Drainage Improvements	(531,745)
Total Expenditures and Other Uses	<u>\$ 3,013,340</u>

Debt Service Fund

Revenues and Other Sources

Transfers In	
Prior Year Fund Balance	\$ 3,531,869
Total Revenues and Other Sources	<u>\$ 3,531,869</u>

Expenditures and Other Uses

Other Uses	
Transfer Out to CIP	\$ 3,531,869
Total Expenditures and Other Uses	<u>\$ 3,531,869</u>

The effect of this amendment will be to increase the General Fund to \$45,376,425 (Attachment A), to decrease the Local Hospitality Tax to \$7,640,430 (Attachment B), to decrease the Local Accommodations Tax Fund to \$2,736,871 (Attachment C), to increase the Stormwater Fund budget to \$6,133,056 (Attachment D), to increase the Capital Improvements Program Fund budget to \$42,224,220 (Attachment E), and to increase the Debt Service Fund budget to \$16,985,902 (Attachment F), for a total Consolidated Budget of \$121,096,904.

SECTION 2. SEVERABILITY

If any section, phrase, sentence, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

SECTION 3. EFFECTIVE DATE

This Ordinance shall be effective upon its enactment by the Town Council for the Town of Bluffton.

**PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF BLUFFTON ON THIS _____
DAY OF _____, 2026.**

Larry Toomer, Mayor
Town of Bluffton, South Carolina

ATTEST:

Marcia Hunter, Town Clerk
Town of Bluffton, South Carolina

Attachments:

- A. General Fund Budget
- B. Local Hospitality Tax Fund Budget
- C. Local Accommodations Tax Fund Budget
- D. Stormwater Utility Fund Budget
- E. Capital Improvements Program Fund Budget
- F. Debt Service Fund Budget

First Reading: September 08, 2026

Second and Final Reading: