

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

**TO AMEND THE BUDGET FOR THE TOWN OF BLUFFTON, SOUTH CAROLINA, FOR THE FISCAL YEAR
ENDING JUNE 30, 2026;
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 2025-04 on June 10, 2025; and

WHEREAS, the Town Council did adopt Ordinance 2025-18 on October 14, 2025 amending the fiscal year 2026 budget; 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 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 additional program appropriations from available FY2025 fund balance and increase the appropriated budget expenditures;

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 2026 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	\$ 50,000
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Transfers In	
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Prior Year Fund Balance	<u>126,300</u>
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Total Revenues and Other Sources	<u><u>\$ 176,300</u></u>
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General Fund (Cont.)

Expenditures and Other Uses

Expenditures

Executive	\$ 60,800
Planning & Community Development	50,000
Town Wide	5,500

Other Uses

Transfer Out to CIP	<u>60,000</u>
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Total Expenditures and Other Uses	<u><u>\$ 176,300</u></u>
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Capital Improvement Fund

Revenues and Other Sources

Transfers In

TIF	\$ 150,000
General Fund	<u>60,000</u>

Total Revenues and Other Sources	<u><u>\$ 210,000</u></u>
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Expenditures and Other Uses

Expenditures

E0001-Buckwalter Place Multi-County Commerce Park Phase 2	\$ 150,000
R0012-Hilly Hill Lane	<u>60,000</u>

Total Expenditures and Other Uses	<u><u>\$ 210,000</u></u>
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Debt Service Fund

Revenues and Other Sources

Transfers In

Prior Year Fund Balance	<u>\$ 150,000</u>
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Total Revenues and Other Sources	<u><u>\$ 150,000</u></u>
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Expenditures and Other Uses

Other Uses

Transfer Out to CIP	<u>\$ 150,000</u>
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Total Expenditures and Other Uses	<u><u>\$ 150,000</u></u>
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The effect of this amendment will be to increase the General Fund to \$38,322,427 (Attachment A), to maintain the Local Hospitality Tax at \$8,938,984 (Attachment B), to maintain the Local Accommodations Tax Fund at \$2,820,487 (Attachment C), to maintain the Stormwater Fund budget at \$5,822,543 (Attachment D), to increase the Capital Improvements Program Fund budget to \$42,120,585 (Attachment E), and to increase the Debt Service Fund budget to \$11,049,670 (Attachment F), for a total Consolidated Budget of \$109,074,696.

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 C. 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: February 10, 2026
Second and Final Reading: March 10, 2026



**Town of Bluffton
General Fund Budget**

	Adopted FY 2026 Budget	Budget Amendment #1	Budget Amendment #2	Proposed FY 2026 Budget
Revenues				
Property Taxes	\$ 11,203,000	\$ -	\$ -	\$ 11,203,000
Licenses & Permits				
Business Licenses	4,163,400	-	-	4,163,400
Franchise Fees	3,358,000	-	-	3,358,000
MASC Insurance Tax Collection	4,697,000	-	-	4,697,000
MASC Telecommunications	48,000	-	-	48,000
Building Safety Permits	1,704,259	-	-	1,704,259
Application Fees	60,000	-	-	60,000
Total Licenses & Permits	14,030,659	-	-	14,030,659
Grants and Entitlements	1,222,000	204,460	50,000	1,476,460
Intergovernmental	484,688	-	-	484,688
Service Revenues	748,000	-	-	748,000
Fines & Fees	115,000	-	-	115,000
Interest Income	300,000	-	-	300,000
Miscellaneous Revenues	703,472	-	-	703,472
Total Revenues	28,806,819	204,460	50,000	29,061,279
Other Financing Sources				
Transfers In				
Hospitality Tax	3,241,133	-	-	3,241,133
Capital Improvements Program Fund	-	-	-	-
Local Accommodations Tax	533,489	-	-	533,489
State Accommodations Tax	79,894	-	-	79,894
Stormwater Utility Fund	465,411	-	-	465,411
General Fund Prior Year Fund Balance	3,538,324	65,913	126,300	3,730,537
General Fund PYFB-ARPA	-	-	-	-
General Fund PYFB-Capital Asset Reserve	1,210,684	-	-	1,210,684
General Fund PYFB-Tree Remediation	-	-	-	-
Total Transfers In	9,068,935	65,913	126,300	9,261,148
Total Other Financing Sources & Transfers In	9,068,935	65,913	126,300	9,261,148
Total Revenues and Other Financing Sources	\$ 37,875,754	\$ 270,373	\$ 176,300	\$ 38,322,427
Expenditures				
Building Safety	\$ 1,080,427	\$ -	\$ -	\$ 1,080,427
Communications	475,221	10,000	-	485,221
Customer Service	284,031	-	-	284,031
Economic Development: DRCI	486,487	-	-	486,487
Events & Venues	857,561	-	-	857,561
Executive	1,939,114	-	60,800	1,999,914
Finance & Administration	1,321,174	-	-	1,321,174
Human Resources	674,325	10,821	-	685,146
Information Technology	2,340,924	85,403	-	2,426,327
Municipal Court	518,706	-	-	518,706
Municipal Judges	110,869	-	-	110,869
Planning & Community Development	1,848,467	-	50,000	1,898,467
Police	11,667,343	124,960	-	11,792,303
Project Management	851,165	13,839	-	865,004
Public Services	3,709,207	2,295	-	3,711,502
Town Council	250,710	-	-	250,710
Town Wide	4,388,362	-	5,500	4,393,862
Total Expenditures	32,804,093	247,318	116,300	33,167,711
Other Funding Uses				
Contribution to Fund Balance	-	-	-	-
Transfers Out to Capital Improvements Program Fund	5,071,661	23,055	60,000	5,154,716
Total Other Funding Uses	5,071,661	23,055	60,000	5,154,716
Total Expenditures and Other Funding Uses	\$ 37,875,754	\$ 270,373	\$ 176,300	\$ 38,322,427



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

	Adopted FY 2026 Budget	Budget Amendment #1	Budget Amendment #2	Proposed FY 2026 Budget
Revenues				
Taxes	\$ 4,161,955	\$ -	\$ -	\$ 4,161,955
Interest Income	100,000	-	-	100,000
Total Revenues	<u>4,261,955</u>	<u>-</u>	<u>-</u>	<u>4,261,955</u>
Other Financing Sources				
Transfers In	-	-	-	-
Prior Year Fund Balance	3,749,186	927,843	-	4,677,029
Total Other Financing Sources & Transfers In	<u>3,749,186</u>	<u>927,843</u>	<u>-</u>	<u>4,677,029</u>
Total Revenues and Other Financing Sources	<u>\$ 8,011,141</u>	<u>\$ 927,843</u>	<u>\$ -</u>	<u>\$ 8,938,984</u>
Expenditures				
Other Funding Uses				
Transfer to Capital Improvements Project Fund	\$ 4,770,008	\$ 927,843	\$ -	\$ 5,697,851
Transfer to General Fund	3,241,133	-	-	3,241,133
Total Transfers	<u>8,011,141</u>	<u>927,843</u>	<u>-</u>	<u>8,938,984</u>
Total Expenditures and Other Funding Uses	<u>\$ 8,011,141</u>	<u>\$ 927,843</u>	<u>\$ -</u>	<u>\$ 8,938,984</u>



Town of Bluffton
Local Accommodations Tax Fund Fund
Special Revenue

	Adopted FY 2026 Budget	Budget Amendment #1	Budget Amendment #2	Proposed FY 2026 Budget
Revenues				
Taxes	\$ 1,297,792	\$ -	\$ -	\$ 1,297,792
Interest Income	25,000	-	-	25,000
Total Revenues	<u>1,322,792</u>	<u>-</u>	<u>-</u>	<u>1,322,792</u>
Other Financing Sources				
Transfers In	-	-	-	-
Prior Year Fund Balance	890,927	606,768	-	1,497,695
Total Other Financing Sources & Transfers In	<u>890,927</u>	<u>606,768</u>	<u>-</u>	<u>1,497,695</u>
Total Revenues and Other Financing Sources	<u>\$ 2,213,719</u>	<u>\$ 606,768</u>	<u>\$ -</u>	<u>\$ 2,820,487</u>
Expenditures				
Other Funding Uses				
Transfer to Capital Improvements Project Fund	\$ 1,680,230	\$ 606,768	\$ -	\$ 2,286,998
Transfer to General Fund	533,489	-	-	533,489
Total Transfers	<u>2,213,719</u>	<u>606,768</u>	<u>-</u>	<u>2,820,487</u>
Total Expenditures and Other Funding Uses	<u>\$ 2,213,719</u>	<u>\$ 606,768</u>	<u>\$ -</u>	<u>\$ 2,820,487</u>



**Town of Bluffton
Stormwater Fund Budget**

	Adopted FY 2026 Budget	Budget Amendment #1	Budget Amendment #2	Proposed FY 2026 Budget
Revenues				
Stormwater Utility Fee	\$ 2,267,492	\$ -	\$ -	\$ 2,267,492
Licenses & Permits				
NPDES Plan Review and Inspection Fee	400,000	-	-	400,000
Total Licenses & Permits	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>400,000</u>
Grants and Entitlements	-	287,625	-	287,625
Intergovernmental	-	-	-	-
Service Revenues	-	-	-	-
Fines & Fees	-	-	-	-
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	<u>2,667,492</u>	<u>287,625</u>	<u>-</u>	<u>2,955,117</u>
Other Financing Sources	-	-	-	-
Transfers In	-	-	-	-
Prior Year Fund Balance	2,522,840	344,586	-	2,867,426
Total Other Financing Sources & Transfers In	<u>2,522,840</u>	<u>344,586</u>	<u>-</u>	<u>2,867,426</u>
Total Revenues and Other Financing Sources	<u>\$ 5,190,332</u>	<u>\$ 632,211</u>	<u>\$ -</u>	<u>\$ 5,822,543</u>
Expenditures				
Watershed Management	\$ 4,078,899	\$ 495,711	\$ -	\$ 4,574,610
Total Expenditures	<u>4,078,899</u>	<u>495,711</u>	<u>-</u>	<u>4,574,610</u>
Other Funding Uses				
Contribution to Fund Balance	-	-	-	-
Transfers Out to Capital Improvements Program Fund	353,222	136,500	-	489,722
Transfers Out to General Fund	465,411	-	-	465,411
Transfer to Debt Service	292,800	-	-	292,800
Total Other Funding Uses	<u>1,111,433</u>	<u>136,500</u>	<u>-</u>	<u>1,247,933</u>
Total Expenditures and Other Funding Uses	<u>\$ 5,190,332</u>	<u>\$ 632,211</u>	<u>\$ -</u>	<u>\$ 5,822,543</u>



Town of Bluffton
Capital Improvements Project Fund

	Adopted FY 2026 Budget	Budget Amendment #1	Budget Amendment #2	Proposed FY 2026 Budget
Revenues				
Licenses & Permits	\$ 317,000	\$ -	\$ -	\$ 317,000
Grants and Entitlements	1,244,816	-	-	1,244,816
Intergovernmental	-	4,422,990	\$ -	4,422,990
Service Revenues	-	-	-	-
Fines & Fees	-	-	-	-
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	<u>1,561,816</u>	<u>4,422,990</u>	<u>-</u>	<u>5,984,806</u>
Other Financing Sources	-	-	-	-
Transfers In				
Hospitality Tax	4,770,008	927,843	-	5,697,851
Local Accommodations Tax	1,680,230	606,768	-	2,286,998
State Accommodations Tax	164,681	-	-	164,681
Stormwater Utility Tax	353,222	136,500	-	489,722
TIF	8,598,281	56,625	150,000	8,804,906
General Fund	5,071,661	23,055	60,000	5,154,716
General Fund-ARPA	-	-	-	-
CIP Fund Balance	11,187,624	2,349,281	-	13,536,905
Total Other Financing Sources & Transfers In	<u>31,825,707</u>	<u>4,100,072</u>	<u>210,000</u>	<u>36,135,779</u>
Total Revenues and Other Financing Sources	<u>\$ 33,387,523</u>	<u>\$ 8,523,062</u>	<u>\$ 210,000</u>	<u>\$ 42,120,585</u>
Expenditures				
Economic Development Projects	\$ 1,514,455	\$ (661,369)	\$ 150,000	\$ 1,003,086
Facilities Projects	1,868,850	1,596,586	-	3,465,436
Housing Projects	740,816	489,580	-	1,230,396
Information Technology Infrastructure Projects	174,200	26,712	-	200,912
Land Acquisition	9,709,302	3,960,000	-	13,669,302
Park Projects	8,621,648	(333,724)	-	8,287,924
Road Projects	4,766,215	943,200	60,000	5,769,415
Stormwater and Sewer Projects	5,675,037	2,502,077	-	8,177,114
Total Expenditures	<u>33,070,523</u>	<u>8,523,062</u>	<u>210,000</u>	<u>41,803,585</u>
Other Funding Uses				
Transfer to General Fund	-	-	-	-
Contribution to Fund Balance	317,000	-	-	317,000
Total Transfers	<u>317,000</u>	<u>-</u>	<u>-</u>	<u>317,000</u>
Total Expenditures and Other Funding Uses	<u>\$ 33,387,523</u>	<u>\$ 8,523,062</u>	<u>\$ 210,000</u>	<u>\$ 42,120,585</u>



**Town of Bluffton
Debt Service Fund Budget**

	Adopted FY 2026 Budget	Budget Amendment #1	Budget Amendment #2	Proposed FY 2026 Budget
Revenues				
Property Taxes				
Real & Personal Property Tax (TIF)	\$ 4,744,142	\$ -	\$ -	\$ 4,744,142
GO Bond Debt Service Property Tax	577,005	-	-	577,005
Total Property Tax	5,321,147	-	-	5,321,147
Licenses & Permits				
Municipal Improvement District Fee	390,970	-	-	390,970
Interest Income				
	50,000	-	-	50,000
Total Revenues	5,762,117	-	-	5,762,117
Other Financing Sources				
Stormwater Utility Fund	292,800	-	-	292,800
Prior Year Fund Balance	4,788,128	56,625	150,000	4,994,753
Total Other Financing Sources	5,080,928	56,625	150,000	5,287,553
Total Revenues and Other Financing Sources	\$ 10,843,045	\$ 56,625	\$ 150,000	\$ 11,049,670
Expenditures				
Series 2014 TIF Bonds Debt Service				
Principal	\$ 919,815	\$ -	\$ -	\$ 919,815
Interest	11,866	-	-	11,866
Series 2022 TIF Bonds Debt Service				
Principal	338,887	-	-	338,887
Interest	302,046	-	-	302,046
Series 2020 GO Bonds Debt Service				
Principal	270,000	-	-	270,000
Interest	109,300	-	-	109,300
Series 2020A GO Bonds Debt Service (Projects)				
Principal	170,000	-	-	170,000
Interest	122,800	-	-	122,800
Miscellaneous	50	-	-	50
Total Expenditures	2,244,764	-	-	2,244,764
Other Funding Uses				
Transfers Out to Capital Improvements Program Fund	8,598,281	56,625	150,000	8,804,906
Total Other Funding Uses	8,598,281	56,625	150,000	8,804,906
Total Expenditures and Other Funding Uses	\$ 10,843,045	\$ 56,625	\$ 150,000	\$ 11,049,670