

Town of Bluffton, South Carolina



PROPOSED CONSOLIDATED MUNICIPAL BUDGET

For the Fiscal Year Ended June 30, 2025



bluffton
HEART OF THE LOWCOUNTRY™

www.TownofBluffton.sc.gov



Town of Bluffton, South Carolina
Consolidated Municipal Budget
Fiscal Year
July 1, 2024 through June 30, 2025

Elected Officials

Mayor - The Honorable Larry Toomer

Council Members:

Mayor Pro Tempore – Dan Wood
Emily Burden
Bridgette Frazier
Fred Hamilton

Appointed Officials

Stephen Steese – Town Manager
Terry A. Finger – Town Attorney
Honorable Clifford Bush III, Chief Municipal Court Judge

Senior Management

Chris Forster	Assistant Town Manager
Heather Colin	Assistant Town Manager
Marcia Hunter	Town Clerk
Joseph Babkiewicz	Chief of Police
Anni Evans	Director of Human Resources
Derrick Coaxum	Director of Public Services
Lisa Cunningham	Clerk of Court
Kevin Icard	Director of Growth Management
Kim Jones	Director of Projects and Watershed Resilience
Natalie Majorkiewicz	Director of Finance
David Nelems	CEO, Don Ryan Center for Innovation
Tracye Stormer	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.

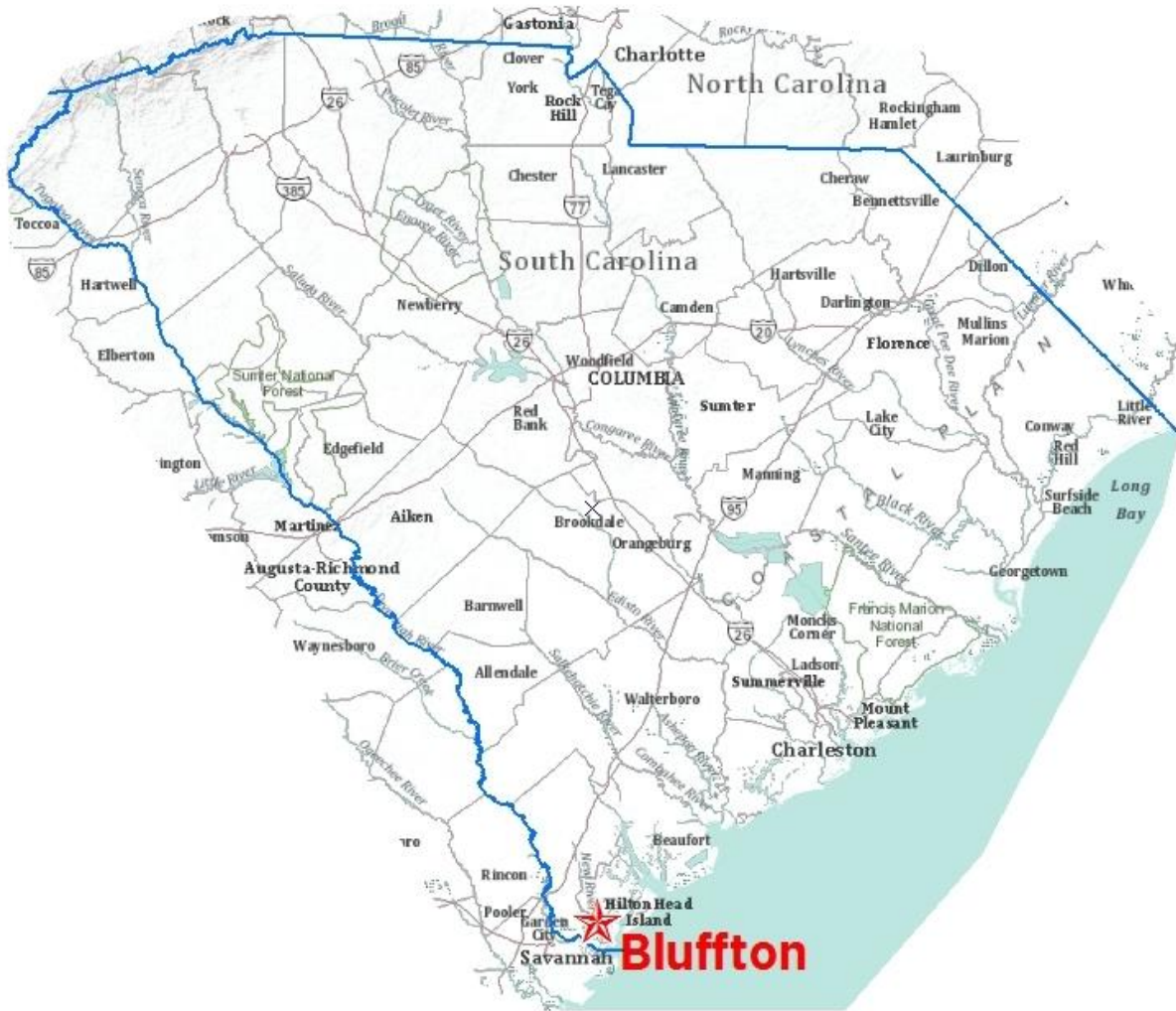
Why Does the Town Prepare a Budget?

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.



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 54 square miles and has seen the population increase from 738 to over 32,000 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 to the town are included.

Most of Bluffton’s 54 square miles is already master planned. Ninety-two percent (92%) of Bluffton is covered by development agreements, though it is only about 57% built-out. 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** *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.*
- **#1 “Safest City” in South Carolina** *The Home Security Advisor, 2019*
- **#4 “Safest City” in South Carolina** *HomeSnacks, 2019*
- **#8 The South’s Best Small Towns** *Southern Living Magazine, April 2019*
- **Standard & Poor’s Rating** upgraded the Town of Bluffton bond rating to AA+, the second-highest rating for a municipality.
- **2018 Preserving Our Places in History award, The Garvin-Garvey House Rehabilitation Project** *South Carolina African American Heritage Commission, April 2019*
- **2019 Municipal Achievement Award 10,001-20,000 Two Streetscapes, One Historic District: Two Streetscape Projects Unify Bluffton’s Historic District Providing Walkability & Connectivity,** *Municipal Association of South Carolina (MASC), July 2019*
- **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*

Town of Bluffton at a Glance (Continued)

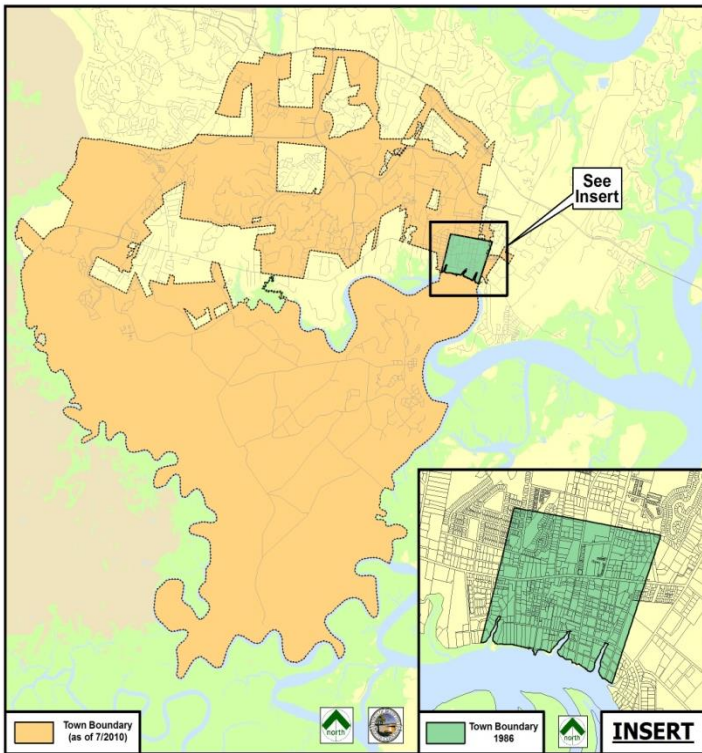
Recent Awards and Recognitions (continued):

- *2023 Municipal Award – Neighborhood Assistance Program*
- **2022 Municipal Achievement Award, Public Service Category** Mental Health & Wellness Program
- **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.*
- **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, only 317 governments received the award in 2022.*

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:

- **Five Diamond Hotel** *AAA Five-Diamond Awards, 2023*
- **Four Diamond Restaurant, River House** *AAA Five-Diamond Awards, 2023*
- **Most Luxurious Accommodations North America** *AAA Five-Diamond Awards, 2021, 2017, 2016, 2015, 2014, 2013 and 2012*
- **Five Star Hotel** *Forbes Five-Star Awards, 2023*
- **Five Star Spa** *Forbes Five-Star Awards, 2023*
- **Best Golf Resorts in The Carolinas** *Golf Digest, Editors' Choice Best Resorts | The Americas, 2022 and 2017*
- **The Best New Hotels in the World** *Travel & Leisure, World's Best Awards, 2019 and 2017*
- **The Best Hotels and Resorts in the U.S. and Canada** *Conde Nast Traveler Gold List, 2022 and 2020*
- **Best Hotels in the USA** *U.S. News and World Report, 2023, 2021, 2020 and 2018*
- **#1 Top 20 Resorts in the South** *Conde Nast Traveler Readers' Choice Awards, 2022*
- **#10 Top 20 Best Resorts in the World, USA** *Conde Nast Traveler Readers' Choice Awards, 2022*
- **Top 10 South Carolina Resort Hotels** *Travel & Leisure, World's Best Awards, 2022, 2021, 2020, and 2017*

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/Simmons ville 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 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 FY 2025 is \$342,761.

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, Town of Bluffton Mayor Lisa Sulka 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, have 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 that intends to invest an estimated \$10,800,000 for a 15,000 square foot health and wellness facility that is expected to employ 67 full-time positions.

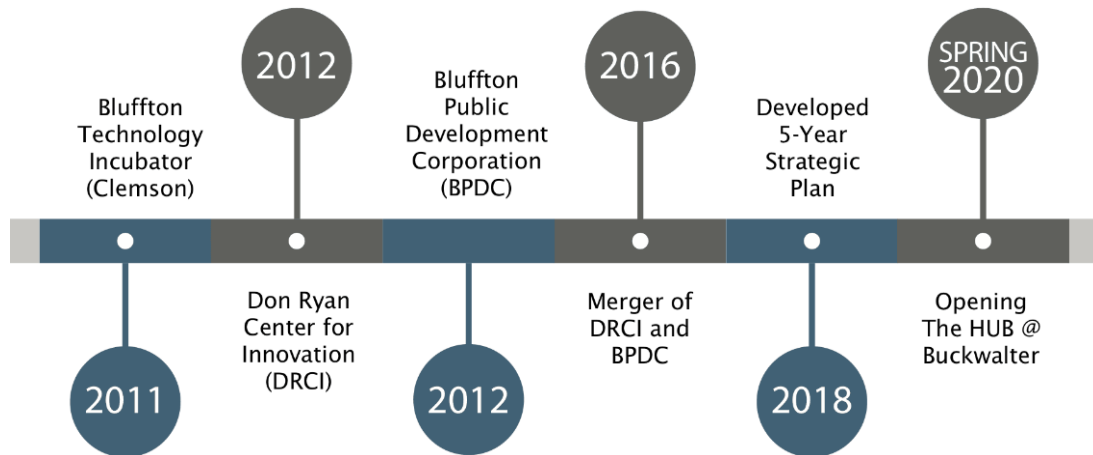
The Don Ryan Center for Innovation (DRCI) was established in mid-2012 as a 501(c)(3). The corporation's mission is to function as a business incubator to grow Bluffton's and the surrounding region's economic base by helping innovative start-up or early-stage companies. The organization expanded into partnerships with Beaufort County Schools, USCB, TCL, SCAD and the City of Beaufort to promote and support innovation and entrepreneurship for the purposes of economic development.



The Bluffton Public Development Corporation (BPDC) was established as a 501(c)(3) in late 2012 by Town leaders to pursue economic development within the Town. The corporation's mission is to accept, buy, sell, develop, mortgage, and transfer real and personal property including development rights. Its two other objectives are to assist in the town's economic development and undertake activities designed to promote and support the May River and other watershed cleanup efforts of the town.

Town of Bluffton at a Glance (Continued)

Local Economy (continued)



Both organizations have matured and evolved to reflect the needs of the Town and the region. Since both work in the realm of economic development, Town Council has authorized the merger of these entities by adoption of a resolution on December 13, 2016 into a single entity known as the Don Ryan Center for Innovation, Inc. Contact Don Ryan Center for Innovation <https://www.donryancenter.com> to discover how we can help you make a difference.

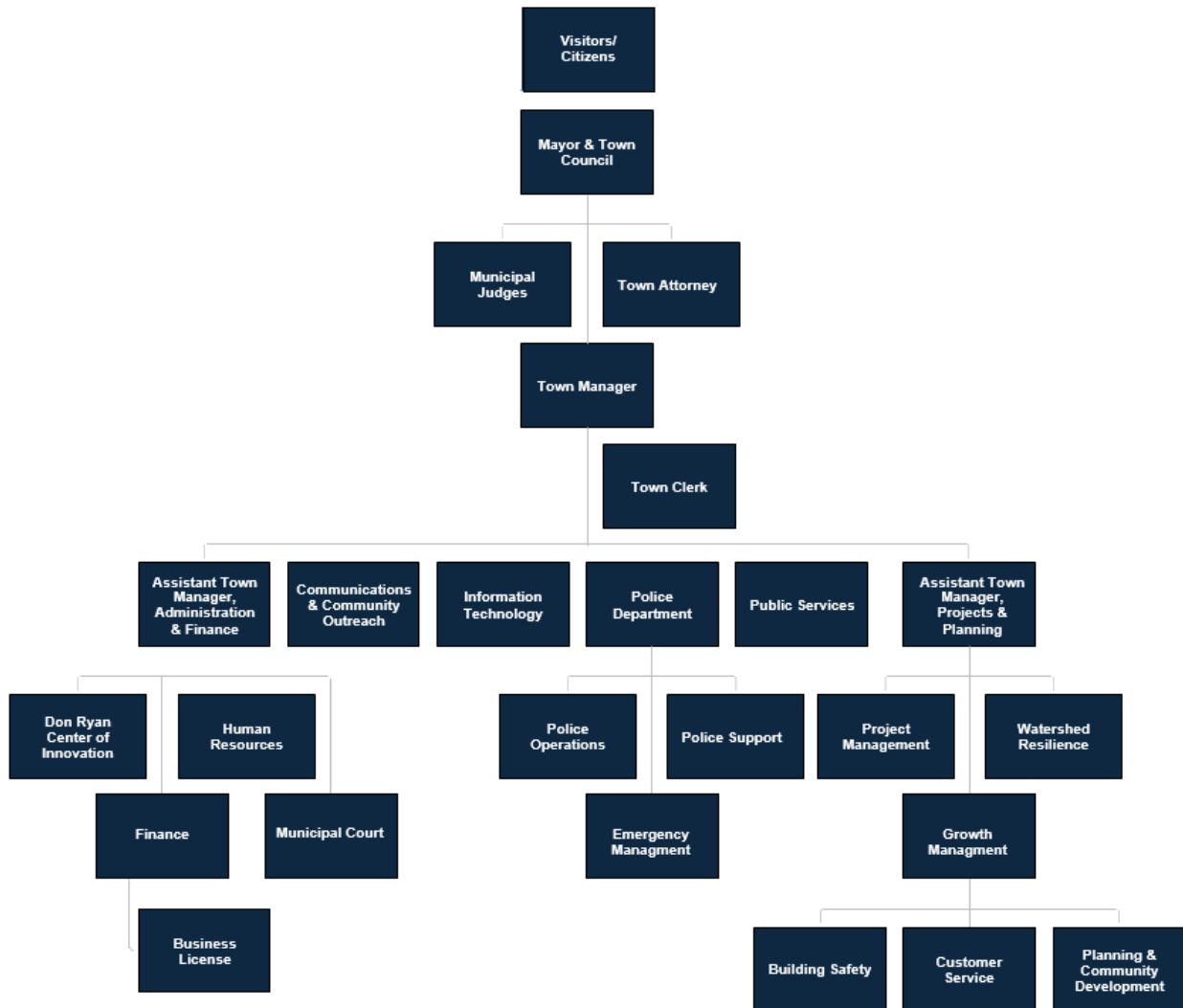
In FY2020, the DRCI moved into, “The Hub,” to serve as a catalyst for creativity, focus, and connection. More than just a place to work, this is a place to find community. Good things happen when people innovate together. The HUB at Buckwalter Place Commerce Park is the premier, knowledge-based center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



This groundbreaking facility is much more than a building, but an innovation in regional economic development offering:

1. Business Incubation
2. Business Retention
3. Business Expansion
4. Business Recruitment
5. Workforce & Entrepreneurism Partnerships

Organizational Chart



Budget Highlights

The proposed budget, totaling \$90,620,863, keeps 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 2% cost of living, classification and compensation adjustment, and 2% midyear merit increase for employees
- ✓ Supports staffing changes described on page 20
- ✓ Includes Health Benefit cost increase

The Council priority programs for FY2025 include Affordable Housing, through a committee formed in FY2020 and is funded in the amount of \$400,000 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 \$1,478,480 budgeted to assist in the development of workforce and/or affordable housing.

Other initiatives include funding for the Historic Preservation Program, enhanced employee programs that include a cost of living, classification and compensation adjustment, 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 adopted budget invests in civic space, Town facilities, and environmental initiatives. Just over \$33 million of capital projects are in the FY2025 proposed budget. These projects include significant investment planned in public infrastructure in parks improvements with the largest at the New Riverside Barn Park with the assistance of the 2022 TIF Bond. Additionally, multiple projects are planned with a focus on sewer and watershed protection.

Property Tax Overview

Estimated 2024 Beaufort County Tax Bill for Average Bluffton Home Appraised Value

Home Appraised Value \$ 390,500 \$ 390,500
 Resident Assessed Value 4% 6%

610 Town of Bluffton	Millage	Property Tax & Fees	Property Tax & Fees
County Operations	42.3	\$ 660.73	\$ 991.09
Capital Improvement (NEW)	2.4	37.49	56.23
Solid Waste & Recycling (NEW)	3.7	57.79	86.69
Higher Education USCB/TCL (NEW)	2.2	34.36	51.55
Indigent Care Bft Memorial Hosp (NEW)	0.4	6.25	9.37
Indigent Care Bft/Jasper Comp (NEW)	0.4	6.25	9.37
Economic Development (NEW)	0.3	4.69	7.03
County Debt	3.4	53.11	79.66
County Purchase Prop	4.4	68.73	103.09
*School Operations	121.8	-	2,853.77
School Debt	36.3	567.01	850.51
Bluffton Fire District	26	406.12	609.18
Town of Bluffton Operations	34.3	535.77	803.65
Town of Bluffton Debt	1.7	26.55	39.83
Stormwater (SW) Municipal District Fee		115.00	115.00
Stormwater (SW) County Fee		4.49	4.49
Total	279.6	\$ 2,584.33	\$ 6,670.52

*School Operations applicable to nonresidents and commercial taxpayers.

\$390,200 averaged appraised home value from Census.gov quickfacts.

FY 2025 Consolidated Budget Summary

FY 2025 Proposed Consolidated Budget by Fund



Fund	FY 2024 Revised Budget	FY 2025 Proposed Budget	% Change	% of Budget
General Fund	\$ 31,708,283	\$ 32,468,440	2.4%	35.8%
Hospitality Tax Fund	8,492,952	8,248,866	-2.9%	9.1%
Local Accommodations Tax Fund	3,298,298	2,165,606	-34.3%	2.4%
Stormwater Fund	3,386,019	4,017,671	18.7%	4.4%
Capital Improvement Program Fund	37,637,638	33,268,114	-11.6%	36.7%
Debt Service Fund	7,903,224	10,452,166	32.3%	11.6%
Total Consolidated Budget	\$ 92,426,414	\$ 90,620,863	-2.0%	100.0%

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

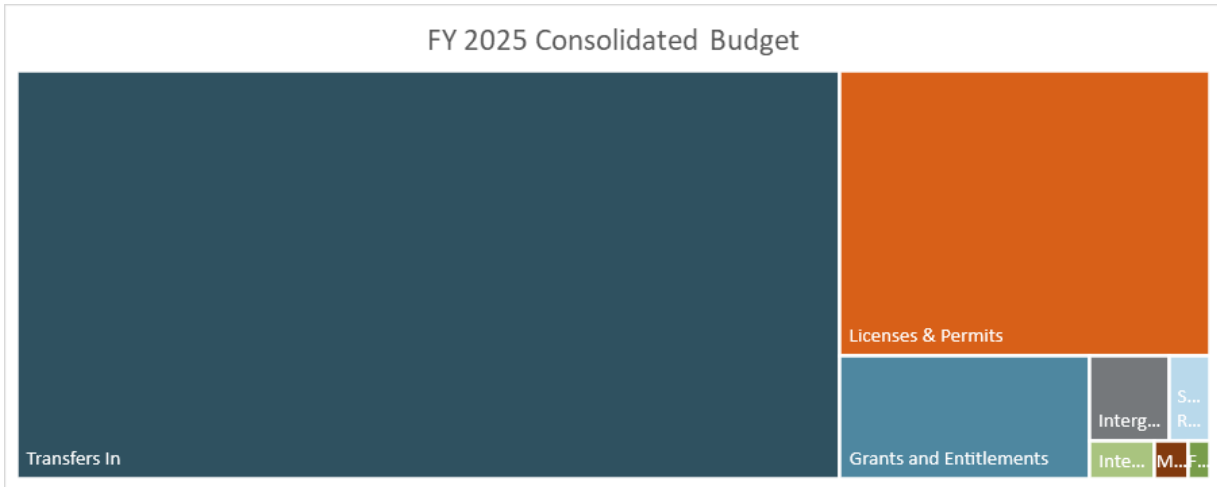
Accounts for and reports financial resources that are restricted, committed or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets. In addition to funding with bond proceeds and intergovernmental revenue such as state and 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.

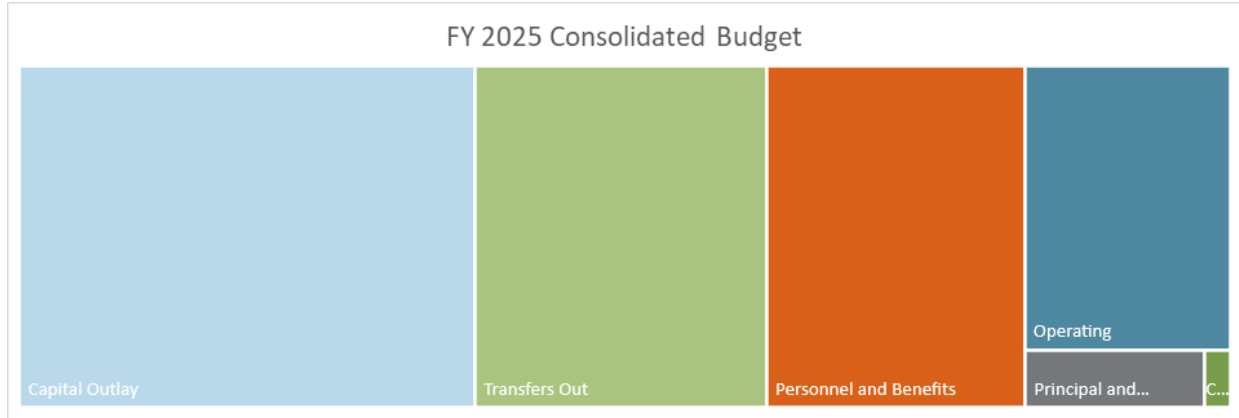
Where Our Funding Comes From

Consolidated Revenue Budget



Revenues	FY 2024		FY 2025		\$ Budget Change	% Budget Change
	Revised Budget	% of Budget	Proposed Budget	% of Budget		
Property Taxes	\$ 12,873,486	13.9%	\$ 15,159,600	16.7%	\$ 2,286,114	17.8%
Local Hospitality & Accommodations Taxes	5,372,036	5.8%	5,458,677	6.0%	86,641	1.6%
Licenses & Permits	15,490,934	16.8%	15,202,659	16.8%	(288,275)	-1.9%
Grants and Entitlements	2,239,292	2.4%	4,418,456	5.0%	2,179,164	97.3%
Intergovernmental	2,444,099	2.6%	961,608	1.1%	(1,482,491)	-60.7%
Service Revenues	811,680	0.9%	492,860	0.5%	(318,820)	-39.3%
Fines & Fees	115,000	0.1%	115,000	0.1%	-	0.0%
Interest Income	42,900	0.1%	350,000	0.4%	307,100	715.9%
Miscellaneous Revenues	120,000	0.1%	185,915	0.1%	65,915	54.9%
Sub-Total Revenues	39,509,427	42.7%	42,344,774	46.7%	2,835,347	7.2%
Transfers In	52,916,987	57.3%	48,276,088	53.3%	(4,640,899)	-8.8%
Sub-Total Other Financing Sources	52,916,987	57.3%	48,276,088	53.3%	(4,640,899)	-8.8%
Total Consolidated Revenues	\$ 92,426,414	100.0%	\$ 90,620,863	100.0%	\$ (1,805,552)	-2.0%

Where Our Resources Go



Expenditures	FY 2024		FY 2025		\$ Budget Change	% Budget Change
	Revised Budget	% of Budget	Proposed Budget	% of Budget		
Personnel and Benefits	\$ 17,976,186	19.5%	\$ 19,351,926	21.4%	\$ 1,375,740	7.7%
Operating	10,198,648	11.0%	12,764,985	14.1%	2,566,337	25.2%
Principal and Interest	2,374,041	2.6%	2,268,058	2.5%	(105,983)	-4.5%
Capital Outlay	1,012,217	1.1%	1,127,940	1.2%	115,723	11.4%
Economic Development Projects	3,504,420	3.8%	3,204,420	3.6%	(300,000)	-8.6%
Facilities Projects	2,480,861	2.7%	2,531,432	2.8%	50,571	2.0%
Housing Projects	1,676,044	1.8%	1,478,480	1.6%	(197,564)	-11.8%
Information Technology Infrastructure Projects	208,471	0.2%	436,000	0.5%	227,529	109.1%
Land Acquisition	4,993,220	5.4%	2,959,387	3.3%	(2,033,833)	-40.7%
Park Projects	11,530,565	12.5%	11,551,150	12.7%	20,585	0.2%
Road Projects	3,475,572	3.8%	3,370,513	3.7%	(105,059)	-3.0%
Stormwater and Sewer Projects	9,190,625	9.9%	7,419,732	8.2%	(1,770,893)	-19.3%
Sub-Total Expenditures	68,620,870	74.3%	68,464,023	75.6%	(156,847)	-0.2%
Contribution to Fund Balance	578,791	0.6%	317,000	0.3%	(261,791)	-45.2%
Transfers Out	23,226,753	25.1%	21,839,840	24.1%	(1,386,913)	-6.0%
Sub-Total Other Financing Uses	23,805,544	25.7%	22,156,840	24.4%	(1,648,704)	-6.9%
Total Consolidated Expenditures	\$ 92,426,414	100.0%	\$ 90,620,863	100.0%	\$ (1,805,551)	-2.0%

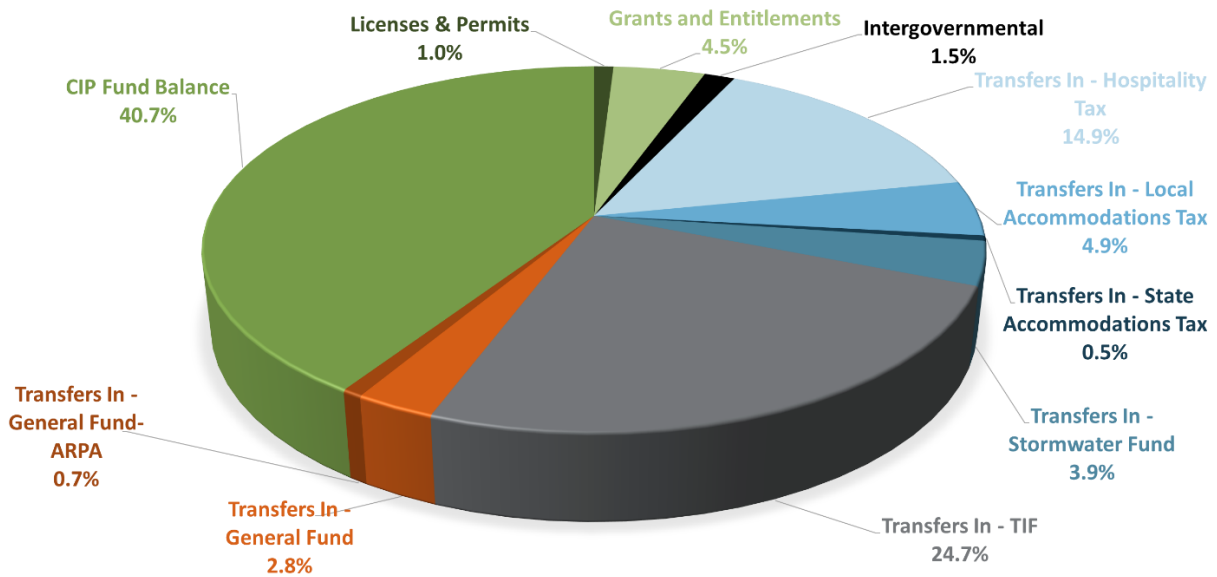
Town Workforce

Personnel by Department and Division	FY 2024 Budget		FY 2025 Budget		Change	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Communications & Community Outreach	3.0	1.0	4.0	2.0	1.0	1.0
Economic Development (DRCI)	3.0	-	3.0	-	-	-
Executive Office	6.5	1.0	8.5	1.0	2.0	-
Finance & Administration	9.5	-	8.5	-	(1.0)	-
Growth Management Department						
Building Safety Division	8.0	-	8.0	-	-	-
Customer Service Division	3.5	-	3.5	-	-	-
Planning & Community Development Division	8.0	-	8.0	-	-	-
Human Resources	3.0	-	3.0	-	-	-
Information Technology	7.5	-	7.5	-	-	-
Municipal Court	3.0	-	3.0	-	-	-
Police Department						
Civilian Positions	10.0	9.0	11.0	10.0	1.0	1.0
Sworn Positions by Rank	65.0	-	65.0	-	-	-
Projects & Watershed Resilience Department						
Project Management Division	7.0	1.0	6.0	-	(1.0)	(1.0)
Watershed Management Division (SWU Fund)	8.0	-	9.0	-	1.0	-
Public Services	13.0	-	16.0	-	3.0	-
Total Personnel	158.0	12.0	164.0	13.0	6.0	1.0

Position Changes:

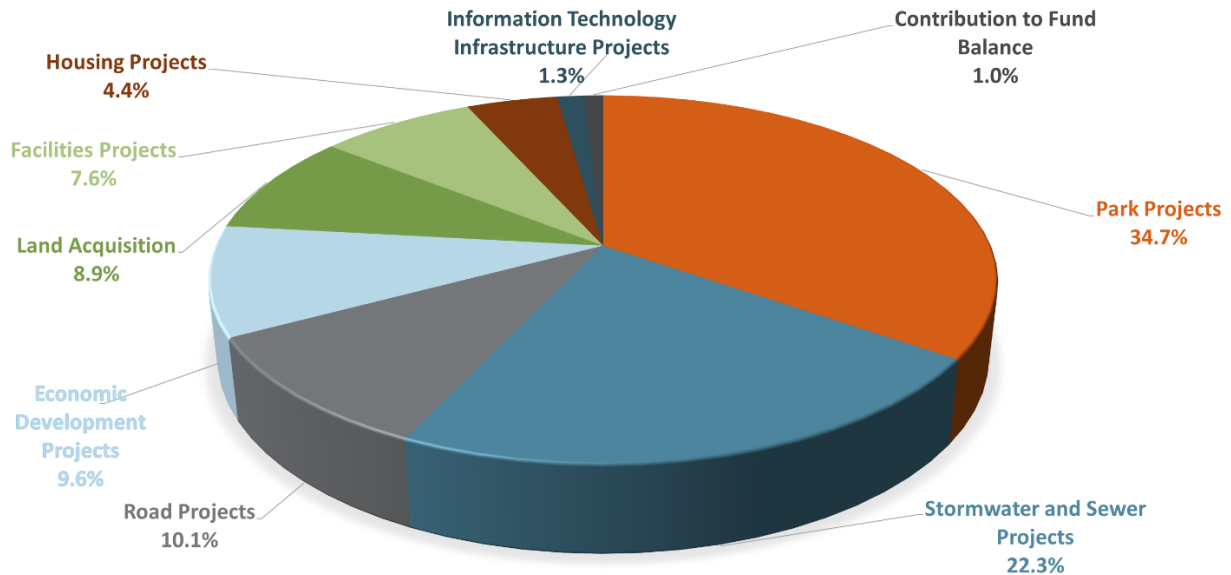
- Communications & Community Outreach
 - Addition of fulltime Welcome Center Coordinator
 - Addition of parttime Welcome Center Coordinator
- Executive Office
 - Special Projects Manager from Project Management
 - Property Acquisition Administrator from Project Management
 - Add Assistant Town Clerk position
 - Remove parttime Administrative Assistant position
- Finance & Administration
 - Remove fulltime Accountant for backfill Accounting Manager position
- Police
 - Add fulltime Community Relations Manager
 - Add one (1) new School Crossing Guard position
- Projects & Watershed Resilience, Project Management Division
 - Move fulltime Special Projects Manager to Executive
 - Move parttime Property Acquisition Administrator to Executive
 - Add fulltime Stormwater Inspector position
- Public Services
 - Addition of three (3) Public Services Worker positions

Capital Improvement Program (CIP) Fund



Funding Sources	FY 2025 Proposed Budget	% of Budget
Licenses & Permits	\$ 317,000	1.0%
Grants and Entitlements	1,506,543	4.5%
Intergovernmental	500,000	1.5%
Transfers In - Hospitality Tax	4,943,305	14.9%
Transfers In - Local Accommodations Tax	1,629,547	4.9%
Transfers In - State Accommodations Tax	152,941	0.5%
Transfers In - Stormwater Fund	1,281,034	3.8%
Transfers In - TIF	8,206,402	24.7%
Transfers In - General Fund	941,000	2.8%
Transfers In - General Fund-ARPA	241,207	0.7%
CIP Fund Balance	13,549,135	40.7%
Total CIP Funding Sources	\$ 33,268,114	100.0%

Capital Improvement Program (CIP) Fund (Cont.)



Project Expenditures	FY 2025 Proposed Budget	% of Budget
Economic Development Projects	\$ 3,204,420	9.6%
Facilities Projects	2,531,432	7.6%
Housing Projects	1,478,480	4.4%
Information Technology Infrastructure Projects	436,000	1.3%
Land Acquisition	2,959,387	9.0%
Park Projects	11,551,150	34.7%
Road Projects	3,370,513	10.1%
Stormwater and Sewer Projects	7,419,732	22.3%
Contribution to Fund Balance	317,000	1.0%
Total CIP Expenditures	\$ 33,268,114	100.0%

Expenditure Budget by Fund

FY 2025 Proposed Budget

General Fund Budget	Salaries & Benefits	Operating	Capital Outlay	Debt	Total
Total General Fund Expenditures	\$ 18,330,546	\$ 11,827,747	\$ 1,127,940	\$ -	\$ 31,286,233
Contribution to Fund Balance					-
Transfer to Capital Improvements Program Fund					1,182,207
Total General Fund Budget					\$ 32,468,440

Hospitality Tax Fund Budget	Salaries & Benefits	Operating	Capital Outlay	Debt	Total
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 4,943,305
Transfer to Capital Improvements Program Fund					3,305,561
Total Stormwater Fund Budget					\$ 8,248,866

Local Accommodations Tax Fund Budget	Salaries & Benefits	Operating	Capital Outlay	Debt	Total
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,629,547
Transfer to Capital Improvements Program Fund					536,059
Total Stormwater Fund Budget					\$ 2,165,606

Stormwater Fund Budget	Salaries & Benefits	Operating	Capital Outlay	Debt	Total
Watershed Management Expenditures	\$ 1,021,380	\$ 937,188	\$ -	\$ 22,344	\$ 1,980,912
Transfer to General Fund					459,675
Transfer to Debt Service					296,050
Transfer to Capital Improvements Program Fund					1,281,034
Total Stormwater Fund Budget					\$ 4,017,671

Capital Improvements Program Fund Budget	Capital Outlay	Total
Park Projects	\$ 11,551,150	\$ 11,551,150
Stormwater and Sewer Projects	7,419,732	7,419,732
Road Projects	3,204,420	3,204,420
Economic Development Projects	3,370,513	3,370,513
Land Acquisition	2,959,387	2,959,387
Facilities Projects	2,531,432	2,531,432
Housing Projects	1,478,480	1,478,480
Information Technology Infrastructure Projects	436,000	436,000
Contribution to Fund Balance	317,000	317,000
Total Capital Improvements Program Fund Budget		\$ 33,268,114

Debt Service Fund Budget	Operating	Principal	Interest	Total
Series 2014 TIF Bond	\$ -	\$ 896,386	\$ 35,295	\$ 931,681
Series 2022 TIF Bond		327,553	313,380	640,933
Series 2020 GO Bond - LEC		255,000	122,050	377,050
Series 2020A GO Bond - SWU Projects		165,000	131,050	296,050
Miscellaneous Expenditures	50			50
Transfer to Capital Improvements Program Fund				8,206,402
Total Debt Service Fund Budget				\$ 10,452,166

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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