

# Town of Hilton Head Island, South Carolina



## Fiscal Year 2026 Consolidated Budget Summary



# TABLE OF CONTENTS

## Introduction:

Message from our Town Manager.....	4-5
Our Commitment.....	6
Our Island.....	6
Our Local Economy.....	6
Our Demographics.....	7
GFOA Distinguished Budget Presentation Award.....	8
Town Council.....	9
Town of Hilton Head Island Strategic Planning Workshop Outcomes.....	10
Town Staff.....	11

## Consolidated Budget:

FY 2026 Consolidated Budget Summary.....	12-13
Major Fund Types.....	14
FY 2026 Consolidated Budget Fund Percentages.....	15
Sources of Funds.....	16
Uses of Funds.....	17
Financial Policies Definitions.....	18

## General Fund:

General Fund Budget Summary.....	19-20
General Fund Sources of Funds.....	21
General Fund Uses of Funds.....	22
General Fund Departmental Overview.....	23-24
General Fund Affiliated Agency Partnerships.....	25
General Fund Reserve Policy.....	26
General Fund Budget to Actual.....	27
General Fund Revenues and Expenditures.....	28

## Capital Improvements Program (CIP) Fund:

CIP Fund Budget Summary.....	29
CIP Fund Sources of Funds.....	30
CIP Fund Uses of Funds.....	31
CIP Project Details (5 Year).....	32-47
CIP Project Details (FY26) with Revenue Sources.....	48-54

## Debt Service Fund:

Debt Service Fund Budget Summary.....	55
Debt Service Sources of Funds.....	56
Debt Service Uses of Funds.....	57
Debt Service Fund Payments.....	58

# TABLE OF CONTENTS

**Stormwater Fund:**

Stormwater Fund Summary.....59

Stormwater Fund Sources of Funds.....60

Stormwater Fund Uses of Funds.....61

**Gullah Geechee Historic Neighborhoods Community Development Corporation (GGHNCDC) Fund:**

GGHNCDC Fund Budget Summary.....62

GGHNCDC Fund Sources of Funds.....63

GGHNCDC Fund Uses of Funds.....64

**Housing Fund:**

Housing Fund Budget Summary.....65

Housing Fund Sources of Funds.....66

Housing Fund Uses of Funds.....67

## MESSAGE FROM OUR TOWN MANAGER



Dear Citizens of Hilton Head Island and Members of Town Council:

I am pleased to present the Fiscal Year 2026 Consolidated Budget. Each year, our Town Staff works diligently to develop a budget that reflects a meaningful investment in our community. This year's \$174.5 million budget upholds the Town Council's commitment to fostering safe, healthy neighborhoods, strengthening our sense of community, and supporting a dynamic business environment. It also reflects my personal commitment to key investments, including island-wide capital improvement projects such as beach renourishment, park expansions, workforce housing, and ongoing efforts to preserve Hilton Head Island's natural beauty.

We have once again received recognition for excellence in budget presentation and financial reporting from the Government Finance Officers Association, marking 34 consecutive years of distinction. An independent auditor has also issued a clean, unmodified opinion, affirming that our financial reporting ranks among the top tier of the more than 700 municipalities the firm serves.

While there are variable economic headwinds in the regional economy, Hilton Head Island continues to benefit from a strong economy and steady revenue growth, supported by a healthy tax base. Our financial outlook remains robust, as demonstrated by our ongoing debt reduction efforts and consistently high bond ratings. Achieving top-tier credit ratings from Moody's Investor Services, Fitch, and Standard & Poor's underscores the Town's fiscal responsibility, even in uncertain economic times. Major investments are underway such as Beach Renourishment, Park Development, Stormwater Infrastructure Improvements, and Roadway and Pathway Enhancements. Contributing to our financial strength are our longstanding reserves, stable operations, commitment to the hospitality industry, our economic cornerstone—and strategic resilience planning.

The budget serves as a roadmap that guides our actions and investments, allocating resources to essential services, infrastructure projects and community programs that enhance the quality of life for all residents. This budget was developed on touchstones of the community vision. It also considered input from various sources, including input from a range of community engagement efforts associated with projects underway. Capital Improvement Program investments were also developed in collaboration with the Planning Committee, Town Council and their direct communication with our community members.



## MESSAGE FROM OUR TOWN MANAGER

This budget is built on realistic revenue projections and prudent expenditure reductions totaling \$3.8 million. I am particularly pleased to present a budget that includes a two-mill reduction in property taxes and a \$2.8 million decrease in operating expenses compared to the previous year. Enhancing our community's quality of life and supporting our local businesses remain top priorities. This budget also advances the key objectives outlined in the Town Council's Strategic Action Plan.

Developing the FY 2026 Budget:

In February 2025, the Town Council held its Strategic Planning workshop, where updates on the Town's financial condition and Capital Improvement Program, and progress on the Comprehensive Plan were reviewed. During the workshop, the Town Council reaffirmed its commitment to the citizens of Hilton Head Island, emphasizing the following priorities:

- Protect Island Character through Growth Management
- Enhance Major Corridor and Streets
- Assess and Reinforce Island Resilience
- Infrastructure with Emphasis on Stormwater
- Assess and Enhance Public Safety
- Economic Development
- Housing/Workforce Housing
- Reinforce and Protect Gullah Geechee Cultural Asset
- Assess and Identify Alternative Funding Sources

This year's budget reflects our unwavering belief that managing public funds is both an honor and a responsibility. Our community's core values—excellence, environmental sustainability, economic revitalization, inclusivity, connectivity, regional collaboration, right-sized infrastructure, and enhanced parks and recreation—continue to guide us as we shape the future of Hilton Head Island.

We are grateful for the opportunity to serve our community, our neighbors, our families, and all who cherish Hilton Head Island. I invite you to read this budget document, be informed and continue providing us with feedback to keep improving our beautiful Town.

Sincerely,



Marc Orlando, ICMA-CM  
Town Manager

# TOWN OF HILTON HEAD ISLAND

## OUR COMMITMENT

- Providing world-class service, facilities, leisure and recreational opportunities for residents and guests;
- Providing financial stability and economic development by promoting services in the most cost-effective manner while protecting the high level of service quality the Town has become known for;
- Providing an open town government to make participation in local government activities possible for all residents;
- Providing enhanced customer service, innovation, and employee engagement;
- Investing in impactful capital projects and community infrastructure;
- Providing community and environmental vitality to preserve the Town's character while promoting a sense of pride for its citizens;
- Promoting unity while supporting diversity to honor the strength of diversity in our community; and
- Using the consolidated budget as a catalyst to implement change and improvement.

## OUR ISLAND

Hilton Head is fewer than 5 miles wide and 12 miles long, but the island has more than 100 miles of bicycle trails. Some places, once you've experienced them, leave an undeniable mark on the heart. Whether you were born here or came here, Hilton Head Island holds this power through its combination of pristine natural environment, human resilience, and community identity.

What sets Hilton Head apart from other parts of the Lowcountry is its rich blend of culture, history, diverse residents, and thriving businesses. This unique tapestry creates a profound sense of belonging and a shared commitment to preserving the island's character for generations to come. Our dedication to balancing nature with thoughtful development, enhancing quality of life for both residents and visitors, and ensuring the island's long-term sustainability continues to raise the bar. Together, we strive to honor the past while safeguarding the future of this one-of-a-kind jewel on the South Carolina coast.

## OUR LOCAL ECONOMY

Tourism is the driving force of Hilton Head's economy, attracting approximately 3.1 million visitors annually. The industry supports around 33,367 jobs, accounting for 36.3% of all employment in Beaufort County. Between 2020 and 2024, tourism-related jobs surged by 87%, underscoring the sector's rapid growth.

Small businesses form the backbone of the Lowcountry economy. In 2024, the Town celebrated 65 ribbon cuttings and groundbreaking ceremonies, in addition to hosting 91 in-person and virtual networking events, learning seminars, and meetings—engaging more than 6,200 participants.

# TOWN OF HILTON HEAD ISLAND

## OUR DEMOGRAPHICS

As of July 1, 2024

Population and People	Income and Education
<div><div>38,097</div><div>Residents</div><div>2.60%</div><div>Under 5 yrs</div><div>12.10%</div><div>8 yrs</div><div>39.20%</div><div>65+</div><div>49.90%</div><div>Female</div><div>50.10%</div><div>Male</div></div>	<div><div>\$96,715</div><div>Median Households Income</div><div>93.00%</div><div>High school graduate</div><div>55.30%</div><div>Bachelor's degree or higher</div></div>
Total Population Race & Ethnicity	Housing
<div><div>77.50%</div><div>White</div><div>6.30%</div><div>Black</div><div>0.90%</div><div>Asian</div><div>6.60%</div><div>Two or more races</div><div>15.10%</div><div>Hispanic or Latino</div></div>	<div><div>\$652,100</div><div>Median Home Value</div><div>79%</div><div>Homeowners</div><div>21%</div><div>Renters</div></div>

Source: U.S. Census Bureau



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Hilton Head Island  
South Carolina**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

**Executive Director**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Hilton Head Island for its Fiscal Year 2025 Budget for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one fiscal year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



## TOWN COUNCIL



**Mayor - Alan Perry**  
*Elected November 2022*



**Mayor Pro Tempore - Alex Brown**  
**Ward 1 Town Council Member**  
*Elected November 2020*



**Ward 2 Town Council Member**  
**Patsy Brison** – *Elected November 2022*



**Ward 3 Town Council Member**  
**Steve DeSimone** – *Elected November 2024*



**Ward 4 Town Council Member**  
**Tamara Becker** – *Elected November 2018*



**Ward 5 Town Council Member**  
**Steve Alfred** – *Elected November 2022*



**Ward 6 Town Council Member**  
**Melinda Tunner** – *Elected November 2024*

### VISION

*Our 2020–2040 vision: To reinvent sustainability... again. To focus on revitalization and modernization, and to build an inclusive and diverse community.*

### MISSION

*The Town of Hilton Head Island's mission is to promote the health and vitality of the community we serve through ethical and inclusive programs, policies and actions.*

# TOWN OF HILTON HEAD ISLAND TOWN COUNCIL STRATEGIC PLANNING WORKSHOP OUTCOMES

## List of Town Council Priority Strategic Plan Items Strategic Plan Workshop – February 26-27, 2025

During the two-day Strategic Planning Workshop, Town of Hilton Head Island Council members identified and prioritized items for the Strategic Plan. Final prioritization was done using blue dots, with each Council member given one blue dot to mark their top priority. The top three priorities are as follows:

### Top Priority Items (Based on Blue Dots):

- **Protect Island Character through Growth Management**
- **Enhance Major Corridor and Streets**
- **Assess and Reinforce Island Resilience**

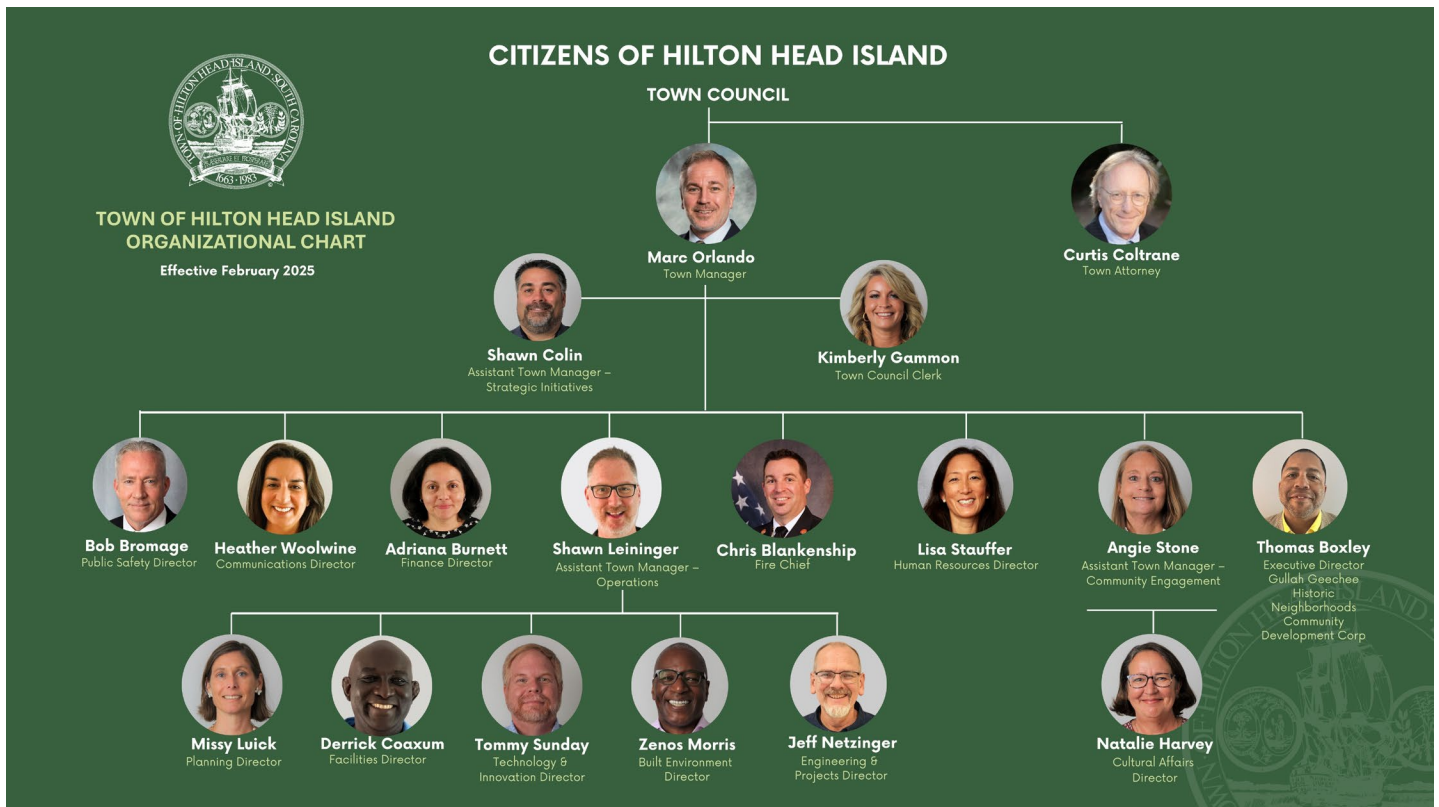
### Additional Important Items (Based on Green Dots):

The following items did not receive blue dots. They have been prioritized based on the number of green dots placed by Town Council members to signify their importance for inclusion in the Strategic Plan.

- **Infrastructure with Emphasis on Stormwater**
- **Assess and Enhance Public Safety**
- **Economic Development**
- **Housing/Workforce Housing**
- **Reinforce and Protect Gullah Geechee Cultural Assets**
- **Assess and Identify Alternative Funding Sources**

*(Note: After further discussion, Town Council decided to apply this item as a lens or filter for executing several Strategic Plan priorities, rather than making it a separate strategy.)*

## TOWN STAFF



### Executive

Marc Orlando, ICMA-CM, Town Manager  
 Shawn Leininger, Assistant Town Manager of Operations  
 Shawn Colin, AICP, Assistant Town Manager of Strategic Initiatives  
 Angie Stone, IPMA-SCP, Assistant Town Manager  
 Kimberly Gammon, Town Council Clerk

### Departments

Thomas Sunday, Technology & Innovation Director  
 Jeff Netzing, Engineering & Projects Director  
 Missy Luick, Director of Planning  
 Zenos Morris, Director of Built Environment  
 Bob Bromage, Public Safety Director  
 Derrick Coaxum, Facilities Director  
 Natalie Harvey, Director of Cultural Affairs  
 Adriana Burnett, Finance Director  
 Chris Blankenship, Fire Chief  
 Thomas Boxley, Gullah Geechee Historic Neighborhoods Community Development Corporation Executive Director  
 Lisa Stauffer, Director of Human Resources  
 Heather Woolwine, Communications Director

## FY2026 CONSOLIDATED BUDGET SUMMARY

The annual budget serves as the foundation for the Town's financial planning and control. As required by state law, the Town's budget is divided into six separate major funds that are designated for a specific purpose or set of purposes.

1. General Fund
2. Debt Service Fund
3. Capital Projects Fund
4. Stormwater Fund
5. Gullah Geechee Historic Neighborhoods Community Development Corporation Fund
6. Housing Fund

The balanced budget includes approximately \$174.7 million in total expenditures across all major funds, with \$59.8 million allocated to the general fund and \$77.7 million designated for capital projects. This budget aligns with established policies, community priorities, and forecasted resources for the year.

Staffing levels remain nearly unchanged, with the only additions being a new Integrated Pest Management role and a Community Code Enforcement Officer to implement the ordinances passed in Fiscal Year 2025. In addition, to better serve our technology needs, one of our Help Desk Technicians is changing from Part-Time to Full-Time.

Additionally, the budget introduces a new revenue source from the Parking Program, approved by the Town Council, which will generate parking fee revenue at select Town beaches. The projected revenue of \$650,000 will help cover the program's operating expenses.

The Town Manager is pleased to present a two-mill rate reduction in property taxes, resulting in approximately \$2.3 million in reduced General and Debt Service Fund revenue. An additional \$1.5 million in property tax revenue is anticipated due to the conclusion of the Tax Increment Fund (TIF) financing agreement, originally extended in Fiscal Year 2016 in partnership with the County, School District, and PSD partners.

The Town Manager has proposed a five-year Capital Improvement Priority Plan with a one-year budget proposal, providing a framework for long-term financial planning, sustainable resource allocation, and informed decision-making for capital projects. While the current budget is approved annually, the five-year priority plan enhances forecasting and ensures the strategic allocation of funds for future needs.

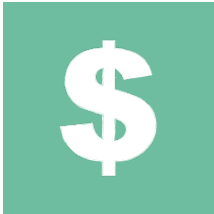
Furthermore, the budget allocates funding to priority areas identified by the Town Council during the most recent Strategic Plan Workshop as follows:

- Priority areas identified by Town Council are funded in the FY26 budget.
  - **Protect Island Character through Growth Management**
    - Island Master Plan, Future Land Use Map, Comprehensive Plan Amendments, LMO Code Amendments (\$475k in General Fund)
  - **Enhance Major Corridor and Streets**
    - Roadway, Pathway, and Corridor Enhancements (\$6.7M in CIP)

## **FY2026 CONSOLIDATED BUDGET SUMMARY**

- **Assess and Reinforce Island Resilience**
  - Robust CIP Program including Beach Renourishment Investment (\$47.5M in CIP)
- **Infrastructure with Emphasis on Stormwater**
  - Increased funding to accelerate Stormwater Infrastructure Improvements (\$6.3M in CIP)
- **Assess and Enhance Public Safety**
  - Expanded Public Safety hours of operations, additional staff member for new Parking Program, annual security contract, additional safety services moving to the Public Safety Department, Fire Rescue services, Beach Patrol services, Police Department Assessment (\$25.4M in General Fund)
- **Economic Development**
  - Execution of Public Private Partnership for the development of 355 William Hilton Parkway and Ground Lease for Northpoint, plus Property Tax reduction to spur economic growth
- **Housing/Workforce Housing**
  - Public Private Partnerships for Northpoint, Bryant Road, and Muddy Creek Neighborhood Stabilization including Housing Initiatives (\$4.0M Housing Fund Budget)
- **Reinforce and Protect Gullah Geechee Cultural Assets**
  - Gullah Geechee Historic Neighborhood Community Development Corporation initiatives (\$3.3M GGHNCDC Budget)
- **Assess and Identify Alternative Funding Sources**
  - Imbedded in all top priorities

## FY2026 MAJOR FUND TYPES



### **General Fund**

This fund is used to account for all financial resources except those required to be accounted for in another fund. Its primary operating expenditures are general government, administrative services, sheriff/other public safety, fire, community services, and public projects and facilities. Principal sources of revenue are property taxes, business licenses, local ATAX and permit fees.



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

This fund is used to account for and report financial resources that are restricted, committed or assigned for the acquisition, construction, or renovation of major capital facilities; ongoing major improvement projects; and major equipment or other capital asset acquisitions which are not financed by another fund. Primary sources of revenue include bond proceeds, hospitality tax fees, beach preservation fees, state accommodations taxes, TIF proceeds, road usage fees (now paused), electric franchise fees, and road/park impact fees. Capital Projects are primarily non-recurring in nature.



### **Debt Service Fund**

This fund is used for accumulating resources for the payment of interest and principal on general long-term obligation debt of the governmental funds. The primary sources of revenue are property tax, beach preservation fee, hospitality tax, TIF proceeds, and real estate transfer fees.



### **Stormwater Fund**

This fund is used to account for and report the costs associated with the management, construction, maintenance, protections, control, regulation, use and enhancement of stormwater systems and programs within the Town limits. The primary source of revenue is stormwater utility fees.



### **Gullah Geechee Historic Neighborhoods Community Development Corporation Fund**

This is a new fund as of mid-Fiscal Year 2023. This fund is used to account for and report the costs associated with the actions of the Corporation to protect the Town's historic and culturally sensitive neighborhoods. The focus of the Corporation is to enhance the quality of life for community residents; encourage entrepreneurialism; prevent gentrification; assist in business attraction, expansion, and retention; provide land planning and development assistance; pursue affordable housing opportunities; identify infrastructure needs; and provide critical financial opportunities. The primary sources of revenue are State and County Grants.



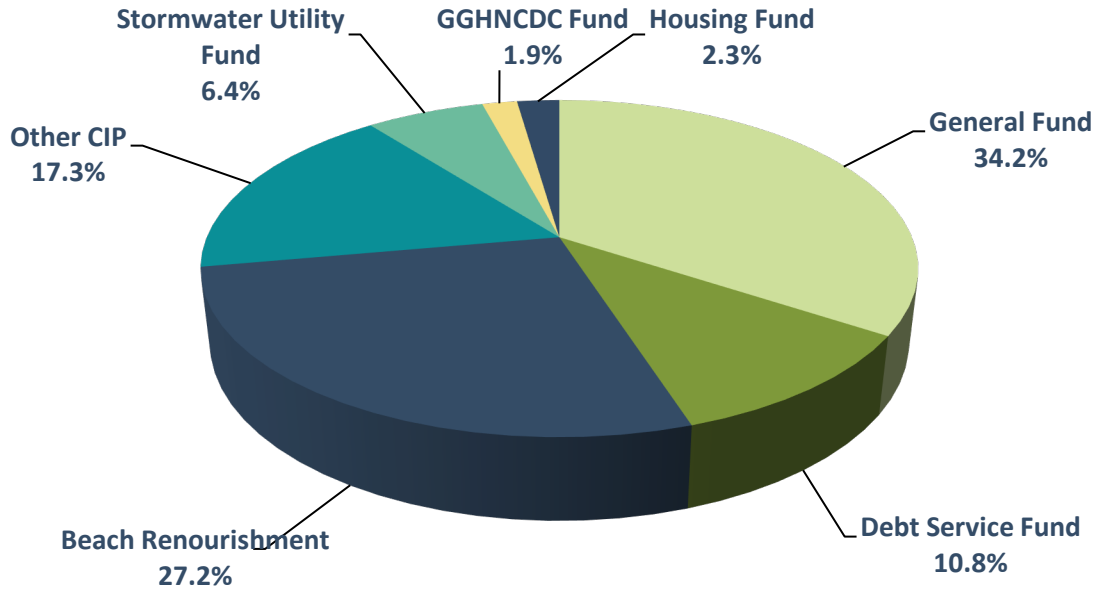
### **Housing Fund**

This is a new fund as of Fiscal Year 2024. This fund is used to account for and report the costs associated with the development, implementation, and delivery of the strategies and tactics identified within the Town's adopted Workforce Housing Framework. The current sources of revenue are transfers from the State Accommodations Tax Fund, and ARPA funding.



# FY2026 CONSOLIDATED BUDGET

## Fund Percentages



Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget	FY26 to FY25 Budget Change	FY26 to FY25 \$ Budget % Change
General Fund	\$ 48,108,322	\$ 57,822,970	\$ 62,546,927	\$ 59,754,870	\$ (2,792,057)	-4.46%
Debt Service Fund	19,362,930	15,820,581	16,700,000	18,864,083	2,164,083	12.96%
Capital Improvements Program Fund						
Beach Renourishment	-	-	16,500,000	47,500,000	31,000,000	187.88%
Other CIP	20,822,285	27,398,738	72,220,703	30,187,380	(42,033,323)	-58.20%
Stormwater Utility Fund	3,088,497	5,150,208	9,082,691	11,140,277	2,057,586	22.65%
GGHNCDC Fund	156,815	129,142	3,405,501	3,286,603	(118,898)	-3.49%
Housing Fund	-	201,523	4,000,000	3,978,137	(21,863)	-0.55%
<b>Consolidated Budget</b>	<b>\$ 91,538,849</b>	<b>\$ 106,523,162</b>	<b>\$ 184,455,822</b>	<b>\$ 174,711,350</b>	<b>\$ (9,744,472)</b>	<b>-5.28%</b>

*\*Note: YTD and Projection as of March 31, 2025*

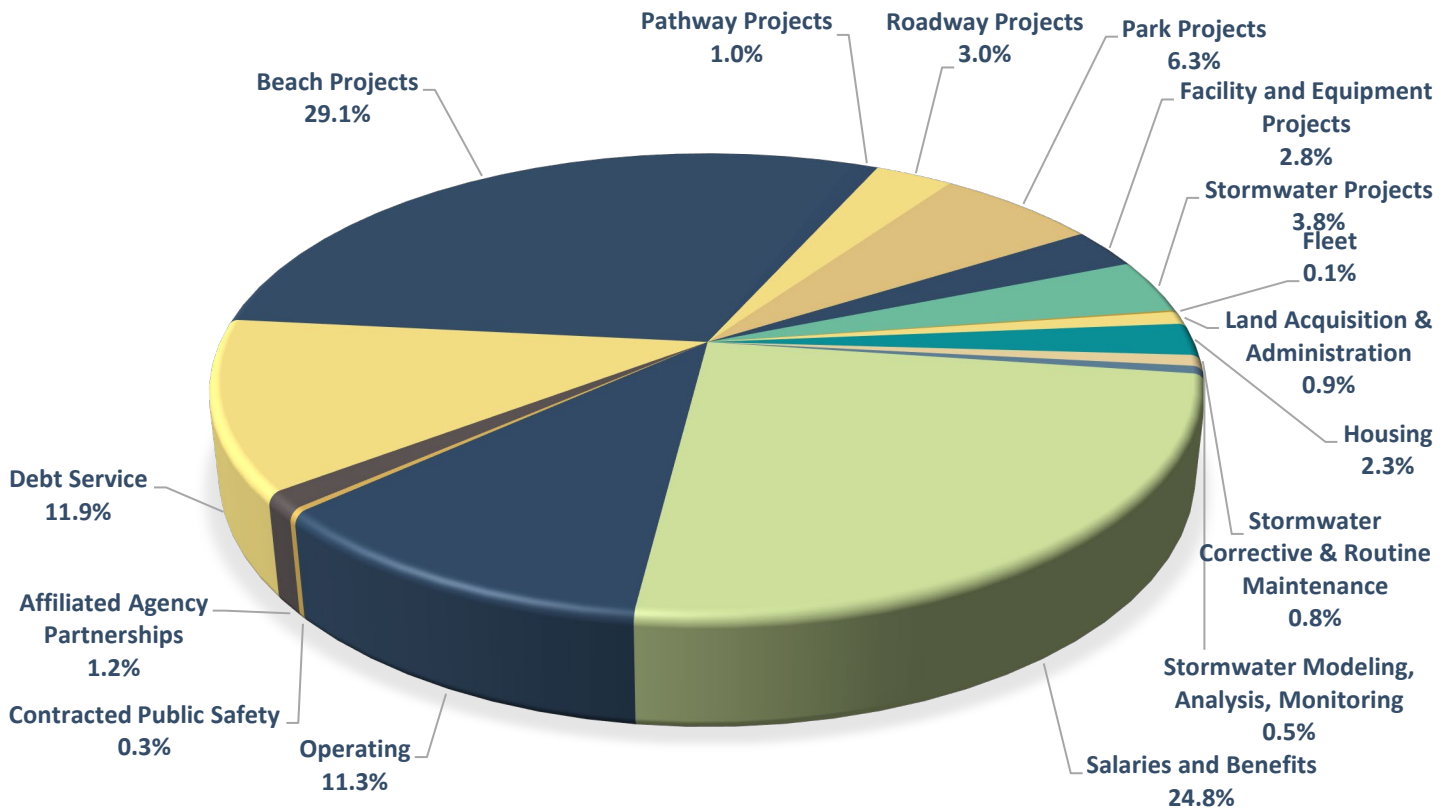
# FY2026 CONSOLIDATED BUDGET

**Sources of Funds:** General, CIP, Debt Service, Stormwater, GGHNCDC and Housing Funds

	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget	FY26 to FY25 Budget \$ Change	FY26 to FY25 Budget % Change
<b>Revenues</b>						
Property Taxes	\$ 23,102,246	\$ 24,582,416	\$ 23,919,144	\$ 23,971,050	\$ 51,906	0.22%
Business Licenses	12,690,924	14,749,382	12,690,924	13,565,155	874,231	6.89%
Franchise Fees	840,552	835,865	840,000	861,065	21,065	2.51%
Stormwater Utility Fees	5,066,598	5,275,035	5,067,000	5,275,035	208,035	4.11%
Local Accommodations Tax	6,948,465	6,944,525	6,880,890	6,812,769	(68,121)	-0.99%
EMS Revenue	2,250,934	2,252,546	2,036,000	2,036,000	-	0.00%
Permit Fees	1,570,126	2,437,719	1,912,420	1,922,580	10,160	0.53%
Intergovernmental	885,089	930,105	973,093	978,035	4,942	0.51%
HTAX Supported Lease	-	-	11,384,707	-	(11,384,707)	-100.00%
Grants	5,858,539	3,851,845	500,000	7,365,538	6,865,538	1373.11%
Investment Income	2,219,914	3,975,679	2,113,365	2,100,115	(13,250)	-0.63%
Beach Services/Parking	236,232	193,034	236,232	650,000	413,768	175.15%
Sunday Liquor Permit Fees	319,600	279,950	1,455,811	1,000,000	(455,811)	-31.31%
Impact Fees	164,741	236,672	947,601	1,100,000	152,399	16.08%
Capital	54,739	252,420	554,702	3,279,803	2,725,101	491.27%
Prior Year Bond Proceeds	-	-	-	66,197	66,197	0.00%
Sale of Land/Equipment	-	-	1,283,020	-	(1,283,020)	-100.00%
Other	1,563,155	787,789	294,704	356,848	62,144	21.09%
<b>Total Revenues</b>	<b>\$ 63,771,854</b>	<b>\$ 67,584,981</b>	<b>\$ 73,089,613</b>	<b>\$ 71,340,190</b>	<b>\$ (1,749,423)</b>	<b>-2.39%</b>
<b>Other Financing Sources</b>						
Unspent Prior Year Funds:						
General Fund	\$ -	\$ -	\$ 2,862,058	\$ 275,000	\$ (2,587,058)	-90.39%
Stormwater Fund	-	-	3,753,271	5,592,662	1,839,391	49.01%
Capital Projects Fund	-	-	-	-	-	0.00%
GGHNCDC Fund	-	-	5,216,434	3,161,603	(2,054,831)	-39.39%
Housing Fund	-	-	3,000,000	3,781,088	781,088	26.04%
<b>Total Unspent Prior Year Funds</b>	<b>-</b>	<b>-</b>	<b>14,831,763</b>	<b>12,810,353</b>	<b>(2,021,410)</b>	<b>-13.63%</b>
Transfers In:						
From General Fund-FY23 Housing	-	-	-	-	-	0.00%
From General Fund-Housing	-	2,000,000	-	197,049	197,049	0.00%
From General Fund-Land Acquisition	-	1,000,000	-	-	-	0.00%
From Beach Preservation Fee	5,634,335	8,848,605	27,605,307	52,530,548	24,925,241	90.29%
From Hospitality Tax	5,987,296	9,246,221	26,702,178	17,875,830	(8,826,348)	-33.05%
From TIF Tax	5,040,205	4,494,978	18,199,425	2,242,934	(15,956,491)	-87.68%
From Road Usage Fee	1,240,183	(137,533)	762,871	1,354,500	591,629	77.55%
From State ATAX	3,167,803	6,629,315	7,715,021	6,332,066	(1,382,955)	-17.93%
From Real Estate Transfer Fee	8,814,450	8,332,751	4,303,816	250,000	(4,053,816)	-94.19%
From Electric Franchise Fee	540,603	10,137,278	9,038,451	1,056,000	(7,982,451)	-88.32%
From Short Term Rental Permit Fee	1,659,935	1,750,000	1,825,000	2,005,000	180,000	9.86%
From Capital Projects Fund	-	350,000	-	-	-	0.00%
From Sale of Equipment/Vehicles	38,656	36,248	-	16,000	16,000	0.00%
From Natural Disaster Fund	3,537,765	-	-	-	-	0.00%
From Stormwater Utility Fee	125,000	985,000	2,318,310	6,700,880	4,382,570	189.04%
<b>Transfers In</b>	<b>35,786,231</b>	<b>53,672,863</b>	<b>98,470,379</b>	<b>90,560,807</b>	<b>(7,909,572)</b>	<b>-8.03%</b>
<b>Total Other Financing Sources</b>	<b>\$ 35,786,231</b>	<b>\$ 53,672,863</b>	<b>\$ 113,302,142</b>	<b>\$ 103,371,160</b>	<b>\$ (9,930,982)</b>	<b>-8.77%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 99,558,085</b>	<b>\$ 121,257,844</b>	<b>\$ 186,391,755</b>	<b>\$ 174,711,350</b>	<b>\$ (11,680,405)</b>	<b>-6.27%</b>

## FY2026 CONSOLIDATED BUDGET

**Uses of Funds:** General, CIP, Debt Service, Stormwater, GGHCDC and Housing Funds



	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget	FY26 to FY25 Budget \$ Change	FY26 to FY25 Budget % Change	% of Budget
Salaries and Benefits	\$ 31,191,028	\$ 35,860,967	\$ 39,526,468	\$ 41,550,730	\$ 2,024,262	5.1%	23.78%
Operating	12,591,893	14,977,170	20,324,270	18,935,556	(1,388,714)	-6.8%	10.84%
Contracted Public Safety	2,566,926	2,595,199	2,642,000	420,500	(2,221,500)	-84.1%	0.24%
Affiliated Agency Partnerships	2,244,940	2,056,525	3,250,641	1,988,516	(1,262,125)	-38.8%	1.14%
Debt Service	20,538,014	17,200,152	17,948,574	20,006,934	2,058,360	11.5%	11.45%
Beach Projects	1,153,510	2,404,079	21,599,000	48,820,000	27,221,000	126.0%	27.94%
Pathway Projects	312,853	1,527,321	5,500,000	1,650,000	(3,850,000)	-70.0%	0.94%
Roadway Projects	4,361,824	2,770,550	10,317,218	5,079,500	(5,237,718)	-50.8%	2.91%
Park Projects	1,396,152	2,323,598	19,815,273	10,636,000	(9,179,273)	-46.3%	6.09%
Facility and Equipment Projects	5,036,029	3,623,957	8,402,291	4,721,000	(3,681,291)	-43.8%	2.70%
Stormwater Projects	133,993	1,088,427	2,193,310	6,350,880	4,157,570	189.6%	3.64%
Fleet	480,489	1,071,075	11,750,707	180,000	(11,570,707)	-98.5%	0.10%
Land Acquisition & Administration	7,826,584	12,019,174	10,392,904	1,500,000	(8,892,904)	-85.6%	0.86%
Housing	120,851	201,523	4,000,000	3,783,805	(216,195)	-5.4%	2.17%
Stormwater Corrective & Routine Maintenance	987,673	1,900,922	4,611,182	1,290,000	(3,321,182)	-72.0%	0.74%
Stormwater Modeling, Analysis, Monitoring	109,869	198,718	874,432	900,000	25,568	2.9%	0.52%
Other Capital Outlay	361,221	368,805	-	-	-	0.0%	0.00%
Transfers Out	125,000	4,335,000	1,307,552	6,897,929	5,590,377	427.5%	3.95%
<b>Total Expenditures</b>	<b>\$ 91,538,849</b>	<b>\$ 106,523,162</b>	<b>\$ 184,455,822</b>	<b>\$ 174,711,350</b>	<b>\$ (9,744,472)</b>	<b>-5.3%</b>	<b>100.00%</b>

# **FINANCIAL POLICIES DEFINITIONS**

**Measurement Focus and Basis of Accounting.** Policy describing what is being measured and how it is being reported in the financial statements. **Note – All Financial Policies are under review by Town Staff. New changes will be brought to Town Council in FY26 for consideration.**

**Fund Balance and Reserves.** Policies governing the amount of resources to be held in reserve and conditions under which reserves can be used.

**Grants.** Policies that deal with the administration and grants process.

**Debt.** Policies that govern the use of government debt, including permissible debt instruments, conditions under which debt may be used, allowable levels of debt, and compliance with continuing disclosure requirements.

**Investment.** Policies that provide guidance on the investment of public funds, including permissible investment instruments, standards of care for invested funds, and the role of staff and professional advisors in the investment program.

**Accounting and Financial Reporting.** Policies that endorse key accounting principles, and that ensure external audits are properly performed.

**Risk Management and Internal Controls.** Policies that address risk management and internal control.

**Procurement.** Policies that are essential in order to encourage efficient, effective and fair public procurement.

**Municipal Check Signing.** Policy addressing signature authority for all Town issued accounts payable and payroll checks.

**Long-term Financial Planning.** A policy that commits the organization to taking a long- term approach to financial health.

**Structurally Balanced Budget.** Policies that offer a distinction between satisfying the statutory definition and achieving a true structurally balanced budget.

**Capital Asset.** Policies that cover the lifecycle of capital assets.

**Capital Improvement Program (CIP).** Policies that include capital improvement planning, capital budgeting, project management, and asset maintenance

**Revenues.** Policy guidance through the designing of efficient and effective revenue systems that guarantee the generation of adequate public resources to meet expenditure obligations.

**Expenditures.** Policies addressing a range of issues around how the money is expended, including personnel, outsourcing, and funding long-term liabilities.

**Operating Budget.** Policies that describe essential features of the budget development process and form, as well as principles that guide budgetary decision making.

## **FY2026 GENERAL FUND SUMMARY**

### **Revenues – \$59,754,870:**

- **General Fund Property Taxes** – \$17,935,450 with a 1% decrease (\$141k)
  - Millage reduced by 1.6 mills from 15.9 to 14.3 for FY26 and added \$1.5 million the Town's former contribution to TIF that is now expired.
  - The estimated value of a mill for FY26 is \$1,235,621, an increase of \$87k from the FY24 value.
- **Local Accommodations Tax** – \$6,812,769 with a 1% decrease (\$68k), will be used towards:
  - Cultural Affairs / Code Enforcement / Revenue Collection / Facilities Maintenance of public spaces and roads, Fire Rescue emergency services
- **Business Licenses** – \$13,565,155 with a 7% increase (\$874k), will be used towards:
  - As mandated by Act 176, the South Carolina Business License Standardization Act, the State has updated the business licensing class schedules to go into effect the following calendar year, affecting the Town's FY26. – Note – the effect on FY26 revenues is currently unknown. It is estimated the amendments will impact approximately 10k businesses.
    - Business License Operating Costs / Website Enhancements & Support / Online portal payment program / Office of Cultural Affairs programming / General maintenance of Island pathways, open space and roadways
- **Beach Services/Parking** – \$650,000 with a 175% increase (\$413.8k), due to the Town's new parking program:
  - Monday – Friday: \$3/Hour or \$15 Full Day
  - Saturday – Sunday: \$20 Full Day
- **Unspent Prior Year General Funds** – \$275,000 with a 90% decrease (\$2.6 million), will be used towards:
  - LMO and Municipal Code Amendment initiatives already under way.
- **Transfers In:**
  - **Beach Preservation Fee** – \$248,548 with an 87% decrease (\$1.7 million) :
    - Reduced in the General Fund to preserve funding for the Beach Renourishment project in the CIP Fund.
  - **Hospitality Tax** – \$6,500,000 with a 4% increase (\$242.1k), and will be used towards:
    - Fire Truck Lease Payments / enhanced Fire Rescue operations, maintenance of Town facilities / RBC Heritage Golf Tournament Sponsorship
  - **Tax Increment Financing Tax (TIF)** – \$0 with a 100% decreased (\$110k):
    - No funding due to the conclusion of the Tax Increment Fund (TIF) financing agreement, originally extended in Fiscal Year 2016 in partnership with the County, School District, and PSD partners.
  - **State Accommodations Tax (ATAX)** – \$3,500,000 with a 0.4% decrease (15k) all-inclusive of the state's required formula portions and Town funding amount. State ATAX will be used toward:
    - Cultural Affairs – Marketing, Community Celebrations and Events / Communications -Social Media and Marketing / Public Safety – Fire Rescue, Code Enforcement and Beach Services / Facilities Management – Roadside, Pathway and Public Park Maintenance
  - **Short Term Rental Fee** – \$1,825,000 with No change from FY25, and will be used toward:
    - Software Hosting / Administrative, Code Enforcement, Legal Support, and Operational Costs
  - **Stormwater Fee** – \$350,000 with an 180% Increase (\$225k):
    - Due to a recent assessment of Stormwater operational support provided by Town Staff and facility resources

## **FY2026 GENERAL FUND SUMMARY**

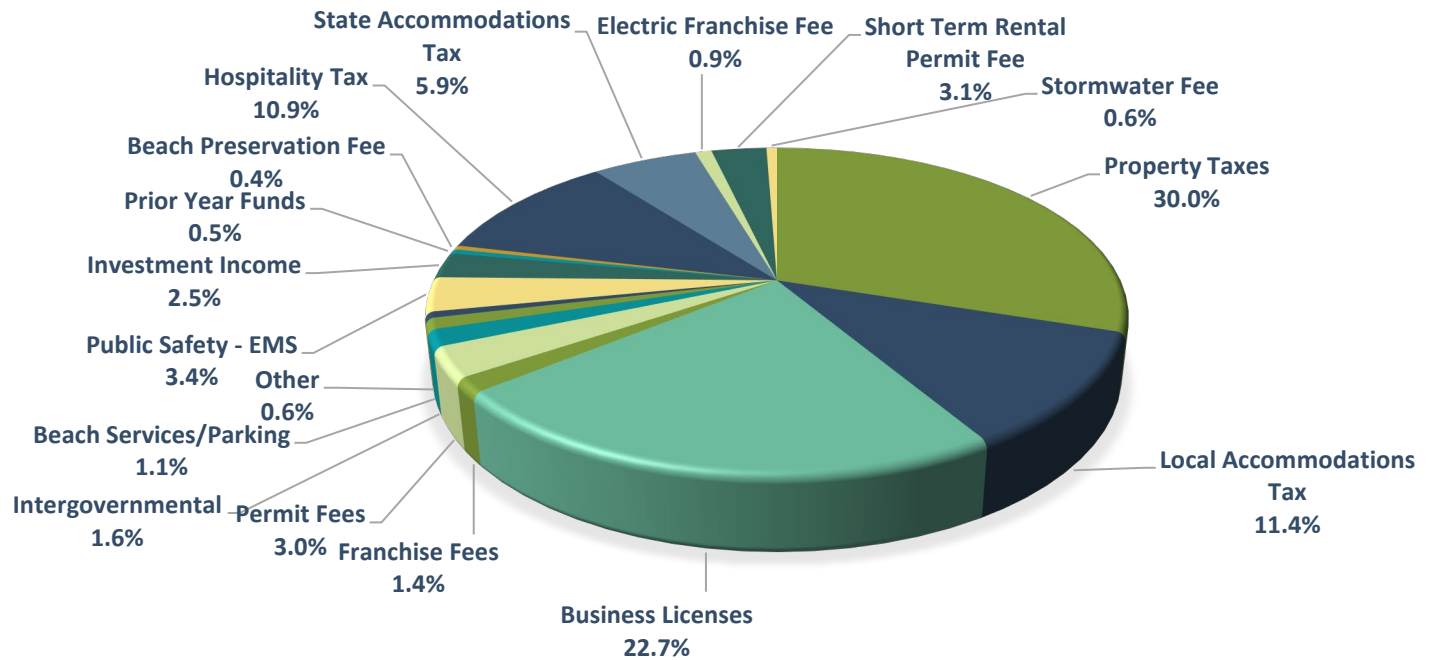
### **Expenditures – \$59,754,870:**

- **Salaries & Benefits** – \$40,227,531 with a 4.5% increase (\$1.7 million), including:
  - New head count to support Town Council policy priority:
    - New FTE – Integrated Pest Management (IPM) Specialist (\$113k)
    - New FTE – Parking Program Manager (\$108k)
    - PTE to FTE – Help Desk Technician (\$15.4k)
  - Up to 4% performance-based pay increase (\$1.3 million across all funds)
  - 11% SC mandated medical insurance employer premium increase (\$454k all funds)
  - 12% life insurance increase (\$7k)
  - 23% workers compensation increase (\$68k)
  - Supports Town 401k contribution of up to 12% (\$1.8 million benefit to employees)
  - Supports SC mandated Police Officer's Retirement System (PORS) contribution (\$2.8 million benefit to qualified employees)
  - Provides 14 Paid Holidays including 2 Floating Holidays / Allows employees a paid time off buy-back option of 37.5 hours, also reducing the Town's future liability
  - Provides Fire Rescue Overtime of \$1.2 million
  - Part-Time support for Human Resources, Employee Engagement, Finance, Office of Cultural Affairs, Community Engagement and Planning & Operations.
  - Supports Seasonal and Temporary Employees including:
    - Beach Ambassadors (3) / Transportation Technicians / Plan Reviewers / Short-Term Rental Permit Program Assistants / Part-time students and summer interns.
- **Operating** – \$16,921,274 with a 7% decrease (\$1.2 million) including:
  - Reduction of travel, meetings and conferences, printing, and general operating expenses
  - Growth Management, Island Master Plan, Future Land Use Map, Comprehensive LMO Code amendments, and Comprehensive Plan amendments (\$475k)
  - Class and Compensation Study (\$75k)
  - Tuition reimbursement and professional development for town staff including customer service, hospitality, cultural awareness, and environmental awareness (\$73k)
  - Town holiday celebrations, the 3<sup>rd</sup> Annual BMI Island Jams songwriter festival, and RBC Heritage community preparations including landscaping and general clean up (\$294k)
  - Community events such as Crescendo, Lantern Parade, and the 250<sup>th</sup> Anniversary of the Revolutionary War (\$110k)
  - Expansion of Holiday lighting throughout the Island (\$325k)
  - Local governmental matching funds for Lowcountry Council of Government, and the Lowcountry regional Hilton Head Island Beach Shuttle transportation service (\$51k)
  - Fire Truck Lease payments and Town office space lease payments (\$1.1m)
- **Contracted Public Safety** – \$420,500 with an 84% decrease (\$2.2 million) due to:
  - Beaufort County Sheriff's Office accrual of \$2M was removed from the FY26 budget. At the end of FY25, the total accrual is \$10M
  - Shore Beach Services contract decreased by \$231k
- **Affiliated Agency Partnerships** – \$1,988,516 with a 39% decrease (\$1.3 million):
  - 11 Applications received - \$3.2 million
  - 6 Applicants were recommended funding by the F&A Committee (\$1.9 million)
- **Transfers Out:** To Housing Fund - \$197k for Workforce Housing Personnel and Operating costs



## FY2026 GENERAL FUND BUDGET

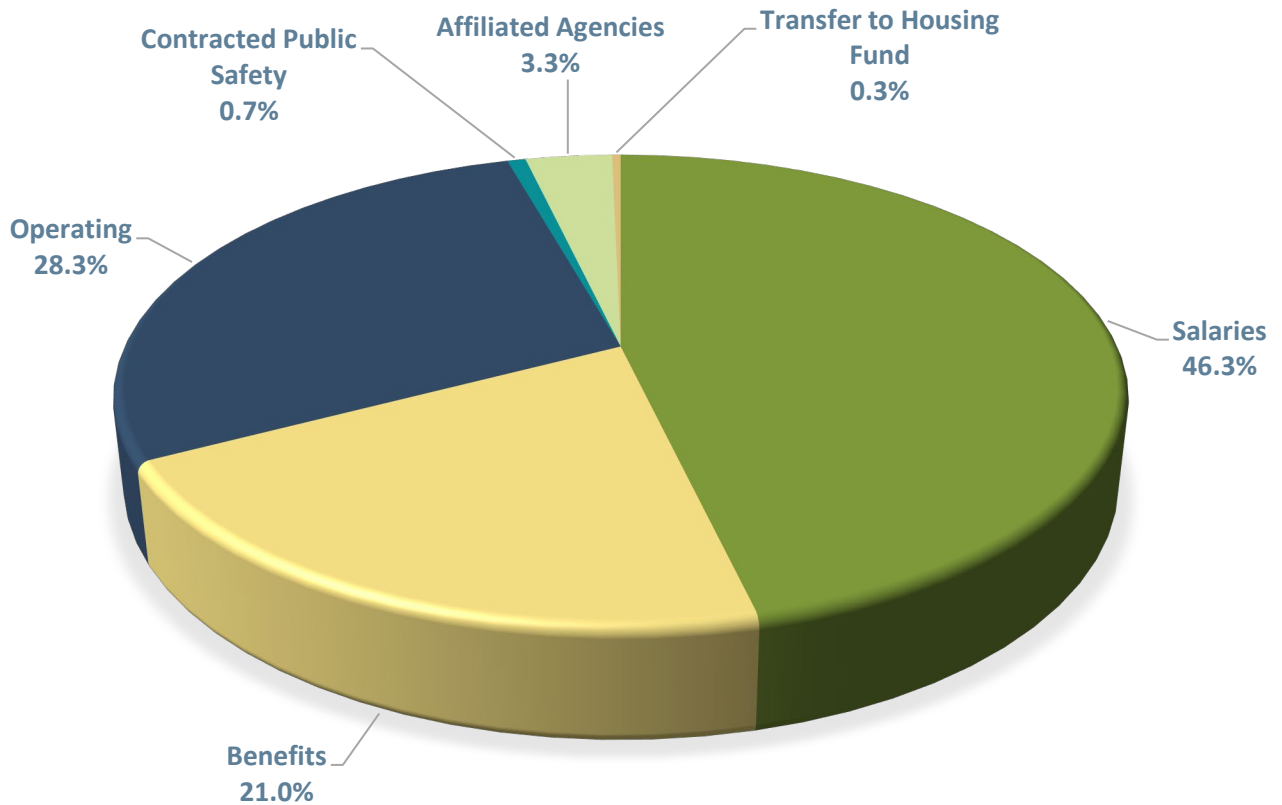
Sources of Funds: General Fund - \$59,754,870



	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget	FY26 to FY25 Budget \$ Change	FY26 to FY25 Budget % Change	% of Budget
Property Taxes	\$ 17,215,546	\$ 18,274,380	\$ 18,076,000	\$ 17,935,450	\$ (140,550)	-0.78%	30.02%
Local Accommodations Tax	6,948,465	6,944,525	6,880,890	6,812,769	(68,121)	-0.99%	11.40%
Business Licenses	12,690,924	14,749,382	12,690,924	13,565,155	874,231	6.89%	22.70%
Franchise Fees	840,552	835,865	840,000	861,065	21,065	2.51%	1.44%
Permit Fees	1,570,126	2,315,139	1,800,000	1,800,000	-	0.00%	3.01%
Intergovernmental	885,089	930,105	973,093	978,035	4,942	0.51%	1.64%
Grants	145,373	157,414	-	-	-	0.00%	0.00%
Beach Services/Parking	236,232	193,034	236,232	650,000	413,768	175.15%	1.09%
Other	372,514	665,371	294,704	356,848	62,144	21.09%	0.60%
Public Safety - EMS	2,250,934	2,252,547	2,036,000	2,036,000	-	0.00%	3.41%
Public Safety - County	2,190	1,440	-	-	-	0.00%	0.00%
Investment Income	1,248,615	2,222,495	1,500,000	1,500,000	-	0.00%	2.51%
Prior Year Funds	-	-	2,862,058	275,000	(2,587,058)	-90.39%	0.46%
<b>Subtotal</b>	<b>44,406,560</b>	<b>49,541,696</b>	<b>48,189,901</b>	<b>46,770,322</b>	<b>(1,419,579)</b>	<b>-2.95%</b>	<b>78.27%</b>
Transfers In:							
Beach Preservation Fee	652,923	1,983,508	1,983,508	248,548	(1,734,960)	-87.47%	0.42%
Sale of Vehicle/Equipment	38,656	36,048	-	16,000	16,000	0.00%	0.03%
Hospitality Tax	3,218,687	5,154,955	6,257,894	6,500,000	242,106	3.87%	10.88%
Tax Increment Financing (TIF)	153,000	110,000	110,000	-	(110,000)	-100.00%	0.00%
State ATAX	2,445,211	4,615,021	3,515,021	3,500,000	(15,021)	-0.43%	5.86%
Electric Franchise Fee	540,603	540,603	540,603	545,000	4,397	0.81%	0.91%
Short Term Rental Permit Fee	967,626	1,750,000	1,825,000	1,825,000	-	0.00%	3.05%
Stormwater Fee	125,000	125,000	125,000	350,000	225,000	180.00%	0.59%
<b>Subtotal Transfers In</b>	<b>8,141,706</b>	<b>14,315,135</b>	<b>14,357,026</b>	<b>12,984,548</b>	<b>(1,372,478)</b>	<b>-9.56%</b>	<b>21.73%</b>
<b>Total Revenues</b>	<b>\$ 52,548,266</b>	<b>\$ 63,856,831</b>	<b>\$ 62,546,927</b>	<b>\$ 59,754,870</b>	<b>\$ (2,792,057)</b>	<b>-4.46%</b>	<b>100.00%</b>

## FY2026 GENERAL FUND BUDGET

Uses of Funds: General Fund - \$59,754,870



Expenditures by Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget	FY26 to FY25 Budget \$ Change	FY26 to FY25 Budget % Change	% of Budget
Salaries	\$ 22,006,758	\$ 24,674,243	\$ 26,863,128	\$ 27,680,132	\$ 817,004	3.04%	46.32%
Benefits	8,627,689	10,311,021	11,620,583	12,547,399	926,816	7.98%	21.00%
Operating	12,599,299	14,178,301	18,170,575	16,921,274	(1,249,301)	-6.88%	28.32%
Contracted Public Safety	2,566,926	2,595,199	2,642,000	420,500	(2,221,500)	-84.08%	0.70%
Affiliated Agencies	1,946,430	2,056,525	3,250,641	1,988,516	(1,262,125)	-38.83%	3.33%
Capital Outlay (Parking)	361,221	368,805	-	-	-	0.00%	0.00%
Transfer to CIP Fund	-	-	-	-	-	0.00%	0.00%
Transfer to Housing Fund	-	2,000,000	-	197,049	197,049	100.00%	0.33%
Transfer to Land Acquisition Fund	-	1,000,000	-	-	-	0.00%	0.00%
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 48,108,322</b>	<b>\$ 57,822,970</b>	<b>\$ 62,546,927</b>	<b>\$ 59,754,870</b>	<b>\$ (2,792,057)</b>	<b>-4.46%</b>	<b>100.00%</b>

## FY2026 GENERAL FUND BUDGET

### Departmental Overview

The FY 2026 Departmental Budget includes a comparison to the FY 2025 Revised Budget. To better align with work program activities and operational efficiencies in FY 2026, some positions were reassigned between departments, and some departments were reorganized into new structures. Personnel movement and reorganizations affected the Town Manager, Finance, Administration, Engineering & Projects, and Planning & Operations departments. Overall, the General Fund decreased 4.5% or \$2.8 million in FY 2026.

	FY 2023 Actual	FY 2024 Actual	FY2025 Revised Budget	FY2026 Adopted Budget	FY26 to FY25 Budget \$ Change	FY26 to FY25 Budget % Change
<b>Expenditures</b>						
<b>Executive</b>						
<b>Town Management</b>						
Town Council	\$ 626,515	\$ 535,986	\$ 470,064	\$ 432,314	\$ (37,750)	-8.0%
Town Manager	1,419,956	1,812,649	1,158,622	1,305,583	146,961	12.7%
<b>Total Town Management:</b>	<b>2,046,471</b>	<b>2,348,635</b>	<b>1,628,686</b>	<b>1,737,897</b>	<b>109,211</b>	<b>6.7%</b>
<b>Total Executive:</b>	<b>\$ 2,046,471</b>	<b>\$ 2,348,635</b>	<b>\$ 1,628,686</b>	<b>\$ 1,737,897</b>	<b>\$ 109,211</b>	<b>6.7%</b>
<b>Finance &amp; Administration</b>						
<b>Finance</b>						
Administration	\$ 2,392,928	\$ 2,693,772	\$ 3,333,330	\$ 329,658	\$ (3,003,672)	-90.1%
Accounting	-	-	-	1,029,098	1,029,098	100.0%
Treasury	-	-	-	427,357	427,357	100.0%
CIP Finance	-	-	-	242,964	242,964	100.0%
Revenue Services	-	-	-	1,089,761	1,089,761	100.0%
Procurement	-	-	-	414,458	414,458	100.0%
<b>Total Finance:</b>	<b>\$ 2,392,928</b>	<b>\$ 2,693,772</b>	<b>\$ 3,333,330</b>	<b>\$ 3,533,296</b>	<b>\$ 199,966</b>	<b>6.0%</b>
<b>Administration</b>						
Legal & Administration	\$ 598,621	\$ 755,748	\$ 370,761	\$ -	\$ (370,761)	-100.0%
Community Engagement	-	-	266,867	612,260	345,393	129.4%
Office Of Cultural Affairs	247,944	339,801	387,022	386,649	(373)	-0.1%
Information Technology	3,464,101	3,792,630	4,603,319	4,628,241	24,922	0.5%
Administrative Support	106,173	-	-	-	-	0.0%
Human Resources	654,484	993,554	869,670	997,963	128,293	14.8%
Communications	313,842	216,870	737,502	711,530	(25,972)	-3.5%
<b>Total Administration:</b>	<b>5,385,165</b>	<b>6,098,603</b>	<b>7,235,141</b>	<b>7,336,643</b>	<b>101,502</b>	<b>1.4%</b>
<b>Total Finance &amp; Administration:</b>	<b>\$ 7,778,093</b>	<b>\$ 8,792,375</b>	<b>\$ 10,568,471</b>	<b>\$ 10,869,939</b>	<b>\$ 301,468</b>	<b>2.9%</b>
<b>Planning &amp; Projects</b>						
<b>Engineering &amp; Projects</b>						
Executive	-	-	552,186	-	(552,186)	-100.0%
Administration	100,305	-	229,906	477,691	247,785	107.8%
Engineering	632,852	416,038	619,322	453,560	(165,762)	-26.8%
Facilities Maintenance	6,580,876	7,087,189	3,117,545	-	(3,117,545)	-100.0%
Capital Projects	679,067	859,047	605,319	813,051	207,732	34.3%
<b>Total Engineering &amp; Projects:</b>	<b>\$ 7,993,099</b>	<b>\$ 8,362,274</b>	<b>\$ 5,124,278</b>	<b>\$ 1,744,302</b>	<b>\$ (3,379,976)</b>	<b>-66.0%</b>

# FY2026 GENERAL FUND BUDGET

## Departmental Overview

	FY 2023 Actual	FY 2024 Actual	FY2025 Revised Budget	FY2026 Adopted Budget	FY26 to FY25 Budget \$ Change	FY26 to FY25 Budget % Change
<b>Expenditures</b>						
<b>Planning &amp; Operations</b>						
Executive	-	-	244,093	271,974	27,881	11.4%
Administration	820,325	1,883,791	452,929	463,328	10,399	2.3%
Built Environment	-	-	-	211,683	211,683	N/A
Building	1,059,543	1,271,417	1,184,781	1,346,880	162,099	13.7%
Development Review And Zoning	532,532	436,775	637,833	681,480	43,647	6.8%
CD Services	597,472	648,175	993,103	1,056,927	63,824	6.4%
Community Planning	688,785	796,579	1,474,855	1,013,147	(461,708)	-31.3%
Workforce Housing	-	-	200,007	-	(200,007)	-100.0%
Facilities Maintenance	-	-	-	6,237,994	6,237,994	100.0%
Beach Operations	-	-	1,054,726	837,635	(217,091)	-20.6%
Public Services	-	-	4,248,249	-	(4,248,249)	-100.0%
Facilities Administration	-	-	709,431	1,090,733	381,302	53.7%
<b>Total Planning &amp; Operations:</b>	<b>3,698,657</b>	<b>5,036,737</b>	<b>11,200,007</b>	<b>13,211,781</b>	<b>2,011,774</b>	<b>18.0%</b>
<b>Total Planning &amp; Projects:</b>	<b>\$ 11,691,756</b>	<b>\$ 13,399,011</b>	<b>\$ 16,324,285</b>	<b>\$ 14,956,083</b>	<b>\$ (1,368,202)</b>	<b>-8.4%</b>
<b>Fire Rescue &amp; Public Safety</b>						
<b>Fire Rescue</b>						
Operations	\$ 14,477,536	\$ 15,673,370	\$ 16,829,302	\$ 17,614,887	\$ 785,585	4.7%
Executive & Administration	4,084,663	4,957,044	6,178,857	6,342,544	163,687	2.6%
<b>Total Fire Rescue:</b>	<b>\$ 18,562,200</b>	<b>\$ 20,630,414</b>	<b>\$ 23,008,159</b>	<b>\$ 23,957,431</b>	<b>\$ 949,272</b>	<b>4.1%</b>
<b>Public Safety</b>						
Code Enforcement	\$ 2,954,719	\$ 1,440,529	\$ 899,637	\$ 1,140,907	\$ 241,270	26.8%
<b>Total Public Safety:</b>	<b>2,954,719</b>	<b>1,440,529</b>	<b>899,637</b>	<b>1,140,907</b>	<b>241,270</b>	<b>26.8%</b>
<b>Total Fire Rescue &amp; Public Safety:</b>	<b>\$ 21,516,919</b>	<b>\$ 22,070,943</b>	<b>\$ 23,907,796</b>	<b>\$ 25,098,338</b>	<b>\$ 1,190,542</b>	<b>5.0%</b>
<b>Townwide / Transfers Out</b>						
Townwide	\$ 3,128,654	\$ 4,155,482	\$ 3,576,186	\$ 3,825,354	\$ 249,168	7.0%
Police Services-BCSO*	-	2,000,000	2,132,000	119,000	(2,013,000)	-94.4%
Beach Services-Shore Beach*	-	-	510,000	298,832	(211,168)	-41.4%
Affiliated Agencies	1,946,430	2,056,525	3,250,641	1,988,516	(1,262,125)	-38.8%
Townwide Community Events	-	-	648,862	663,862	15,000	2.3%
Transfers Out of General Fund	-	3,000,000	-	197,049	197,049	100.0%
<b>Total Townwide / Transfers Out:</b>	<b>\$ 5,075,084</b>	<b>\$ 11,212,007</b>	<b>\$ 10,117,689</b>	<b>\$ 7,092,613</b>	<b>\$ (3,025,076)</b>	<b>-29.9%</b>
<b>Total Expenditures:</b>	<b>\$ 48,108,322</b>	<b>\$ 57,822,970</b>	<b>\$ 62,546,927</b>	<b>\$ 59,754,870</b>	<b>\$ (2,792,057)</b>	<b>-4.5%</b>

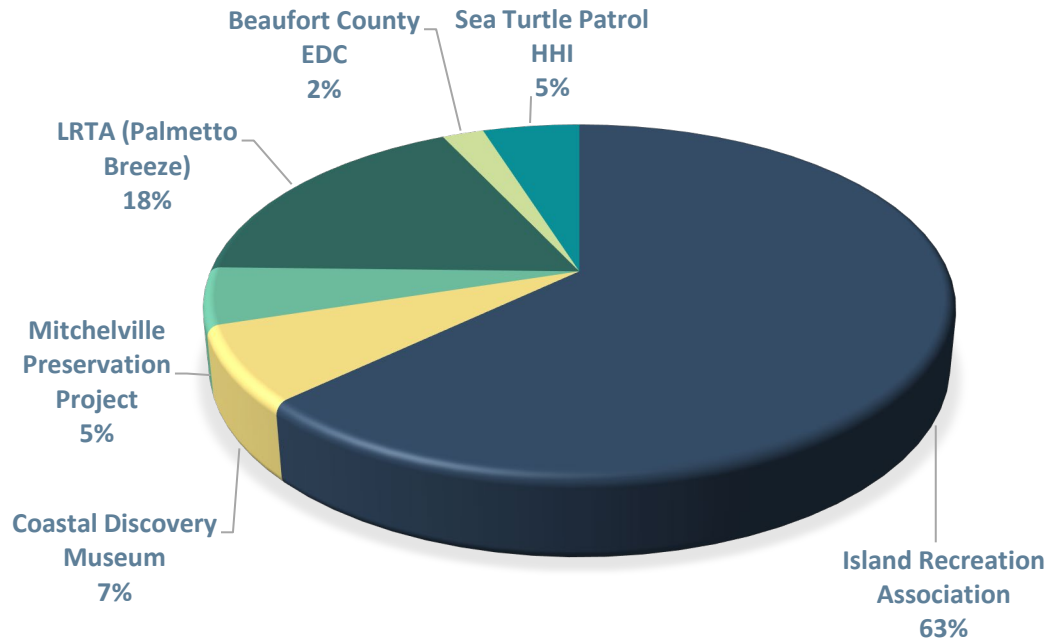
\*Prior to FY24, the Town set aside \$2m per year for Police Services-BCSO, which was recorded in the Public Safety Department.

\*\*Prior to FY25, the BCSO Stipend and Beach Services-Shore Beach were also recorded in the Public Safety Department.

FY 2026 Operating budgets have been cut down significantly for travel and meeting expenses, supplies and general operating items.

## FY2026 GENERAL FUND BUDGET

### General Fund: Affiliated Agency Partnership Funding Requests



	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget
Island Recreation Association	\$ 1,099,304	\$ 1,123,766	\$ 1,167,366	\$ 1,252,366
Coastal Discovery Museum	92,775	102,432	107,700	141,650
Mitchelville Preservation Project	105,000	105,000	105,000	105,000
USCB Event Management/Ambassadors*	173,447	238,985	235,000	-
LRTA (Palmetto Breeze)	282,404	277,842	253,595	350,000
14th Circuit Solicitor-Multidisciplinary	50,000	50,000	50,000	-
14th Circuit Solicitor-Career Criminal	118,500	118,500	118,500	-
Beaufort County EDC	25,000	40,000	40,000	42,000
Habitat for Humanity*	-	-	500,000	-
Coastal Community Development Corp.*	-	-	600,000	-
Sea Turtle Patrol HHI	-	-	73,480	97,500
Sandalwood Food Pantry	-	-	-	-
The Children's Center	-	-	-	-
<b>Total</b>	<b>\$ 1,946,430</b>	<b>\$ 2,056,525</b>	<b>\$ 3,250,641</b>	<b>\$ 1,988,516</b>

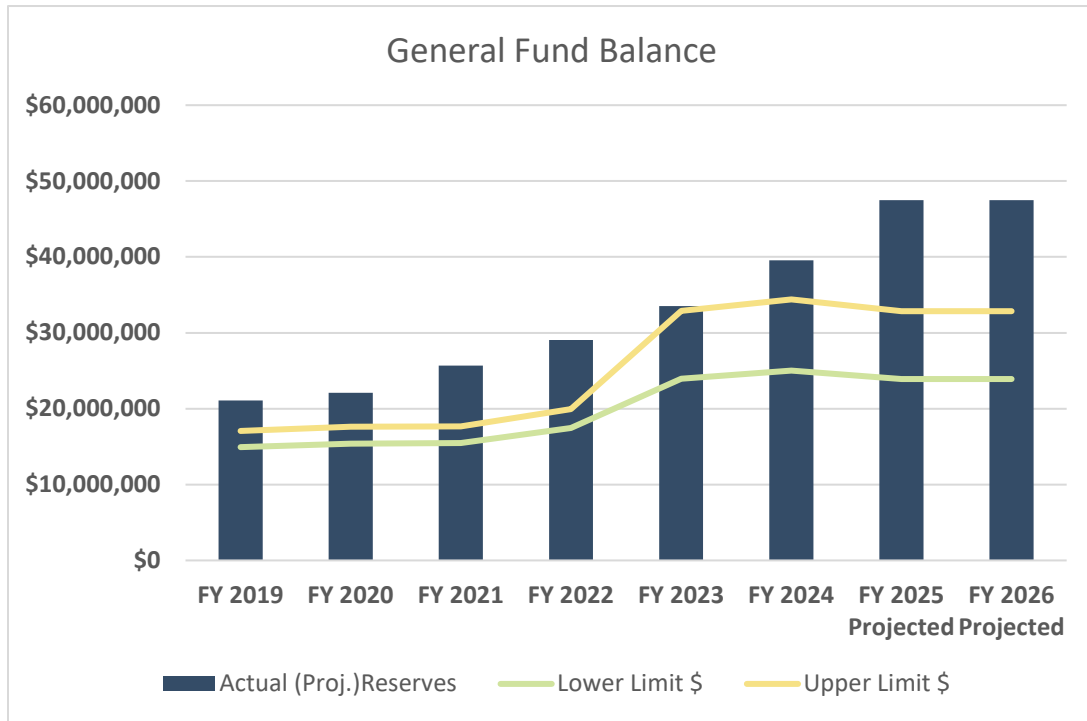
*\*Note: Funding for Habitat for Humanity and Coastal Community Development Corporation was approved in FY 2024 but was not spent by year end. FY 2024 funding was carried forward to FY 2025.*

*\*Note: USCB Event Management/Ambassadors and Habitat for Humanity did not submit FY26 Affiliated Agency Funding Applications.*

## FY2026 GENERAL FUND BUDGET

### General Fund: Reserve Policy

The General Fund Operating Reserve Policy was changed in FY 2023 from a lower limit of 35% of budget and an upper limit of 40% to a lower limit of 40% and an upper limit of 55%. This action recognized Town Council's commitment to prudent operations, strong reserves, strong bond ratings and strong emergency preparedness. Town Council is preparing for future storms or economic uncertainty and taking appropriate risk management steps.



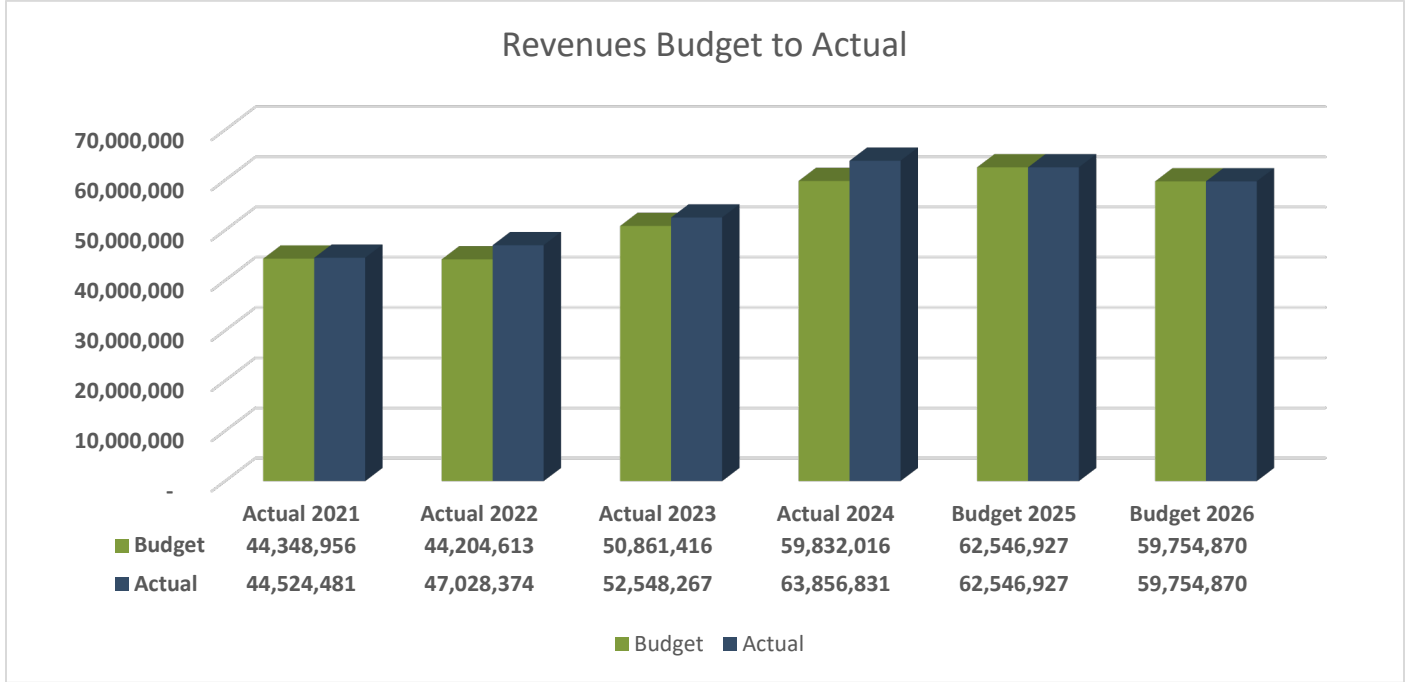
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Projected
Lower Limit	35%	35%	35%	35%	40%	40%	40%	40%
Upper Limit	40%	40%	40%	40%	55%	55%	55%	55%
Actual % (Next budget)	49%	50%	58%	58%	56%	63%	63%	79%
Gen Fund Budget	\$41,930,861	\$ 42,663,156	\$ 44,012,324	\$ 44,204,613	\$ 49,861,416	\$ 59,832,016	\$ 62,546,927	\$ 59,754,870
Lower Limit \$	14,932,105	15,404,313	15,471,615	17,451,496	23,932,806	25,018,771	23,901,948	23,901,948
Upper Limit \$	17,065,262	17,604,930	17,681,845	19,944,566	32,907,609	34,400,810	32,865,179	32,865,179
Actual (Proj.)Reserves	\$21,100,688	\$ 22,111,484	\$ 25,676,018	\$ 29,062,865	\$ 33,502,809	\$ 39,536,669	\$ 47,494,233	\$ 47,494,233



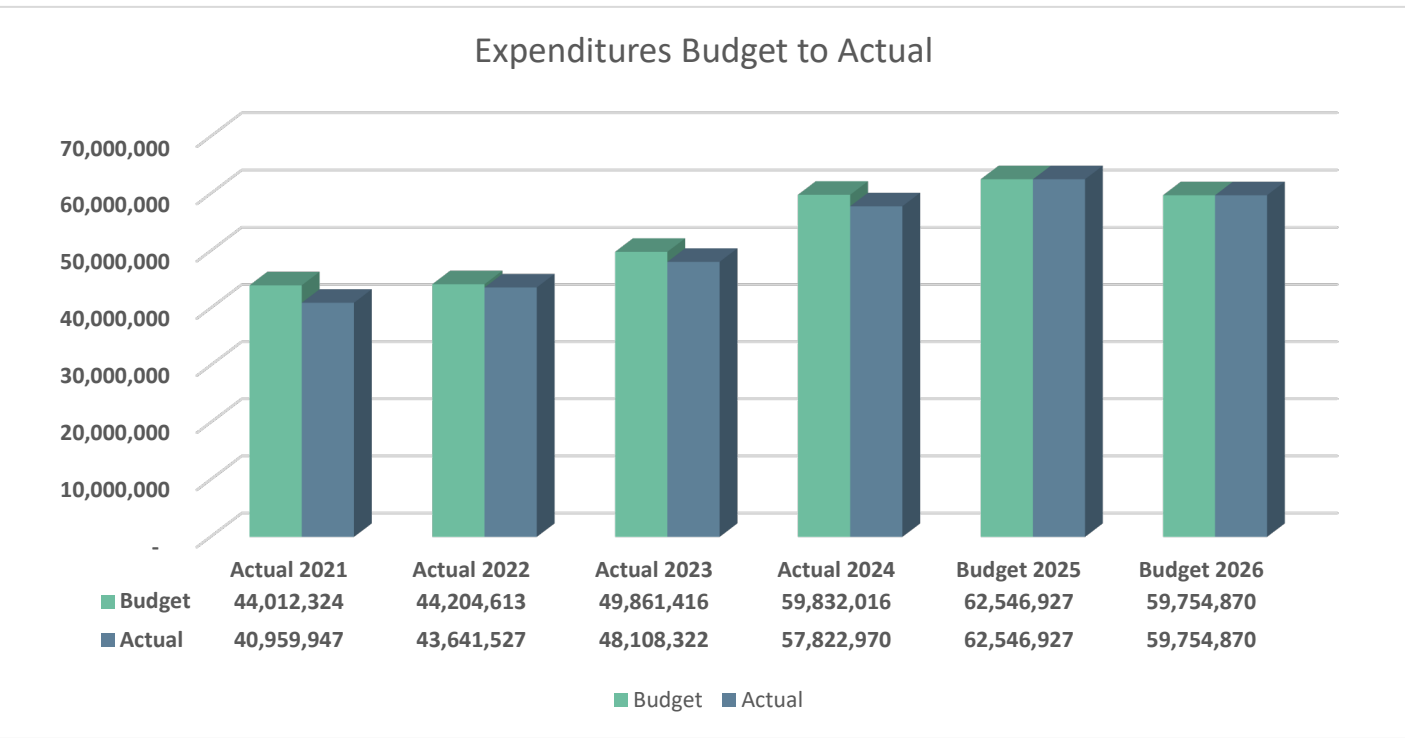
# FY2026 GENERAL FUND BUDGET

## General Fund: Budget to Actual

Actual revenues have exceeded budgeted revenues each year from FY 2021 – FY 2024.



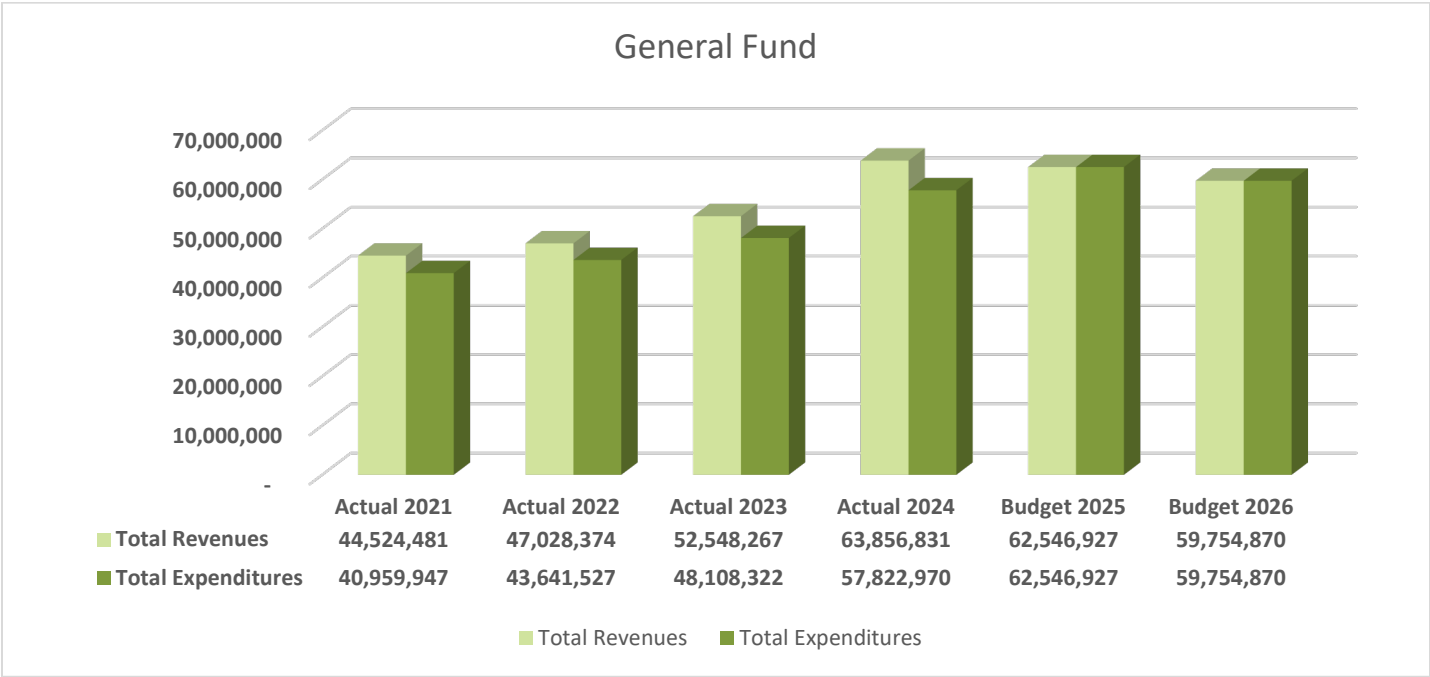
Actual expenditures have been less than budgeted expenditures each year from FY 2021 – FY 2024.



# FY2026 GENERAL FUND BUDGET

## General Fund: Revenues & Expenditures

Actual revenues have exceeded actual expenditures each year from FY 2021 – FY 2024, which has contributed to the growth of the General Fund Balance.



## FY2026 CAPITAL IMPROVEMENTS PROGRAM FUND SUMMARY

The Town has proposed a five-year Capital Improvement (CIP) priority plan, providing a framework for long-term financial planning, sustainable resource allocation, and informed decision-making for capital projects. While the current budget is approved annually, the five-year priority plan enhances forecasting and ensures the strategic allocation of funds for future needs.

- A prioritized five-year Capital Improvement Program Plan has been developed for FY26-FY30 with funding needs identified for FY26.
- The FY26 CIP contains several existing projects currently under way, as well as funding for new projects, for a full, impactful, and attainable CIP Program.
- Beach Renourishment is planned for FY26 at an estimated cost of \$47.5 million dollars, to be funded by Beach Preservation Fees.
- FY2025 Project Highlights:
  - Constructed a new pathway along Cordillo Parkway between the Shipyard Gate and Pope Avenue
  - Implemented safety and landscaping improvements on William Hilton Parkway between Beach City Road and Dillon Road
  - Implemented improvements at Green Shell Park including fencing, playground equipment, and observation decks
  - Made improvements at Fire Rescue Headquarters, the Fire Training Center, the EOC, and at all seven fire stations
  - Replaced the last of three aging pumps at the Lawton Stormwater Pump Station
  - Completed Phase 1 of the Central Island Pump Station Improvement and Overhaul Project involving rehabilitation and upgrades to the wet well
  - Acquired a new public safety boat to expand public safety to the waterways
- The current FY26 CIP includes allocated funding for projects in the following Programs:

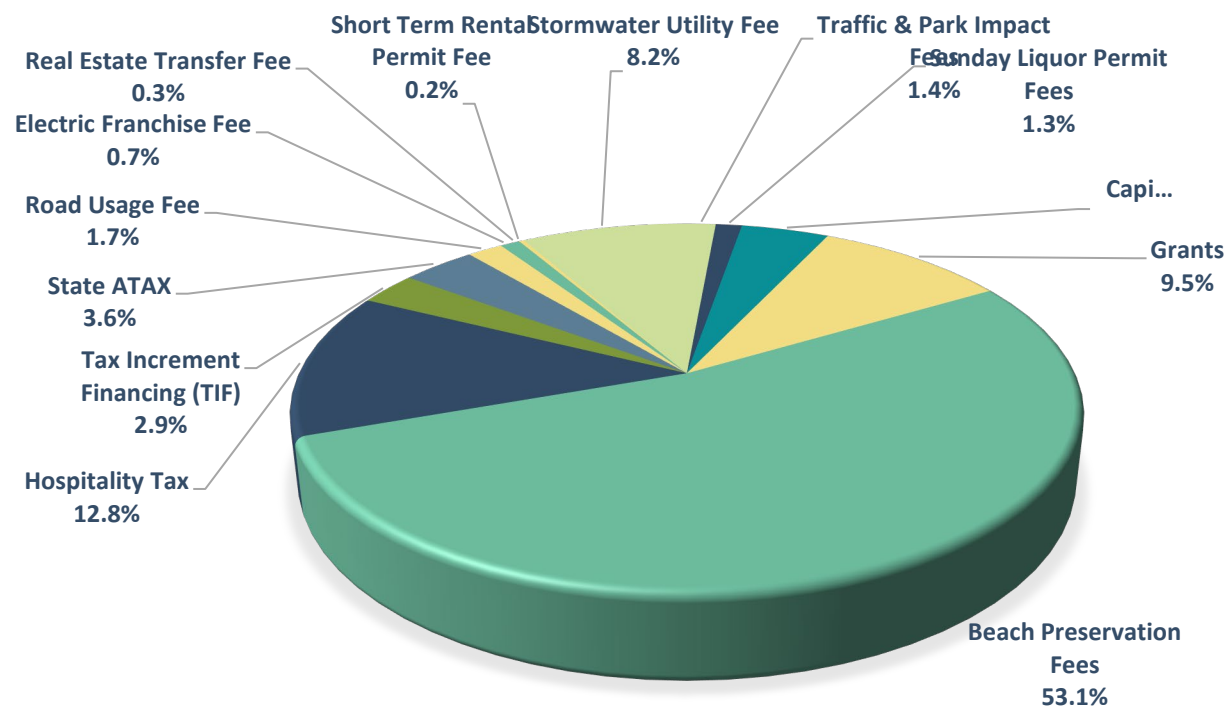
	<u>Carry Forward from FY25</u>	<u>New Funds for FY25 Projects</u>	<u>New Funds for FY26 Projects</u>	<u>Total Budget</u>
Beaches	\$ 600,000	\$ 0	\$ 720,000	\$ 1,320,000*
Pathways	\$ 500,000	\$ 550,000	\$ 600,000	\$ 1,650,000
Parks	\$ 7,065,000	\$ 2,425,000	\$ 1,146,000	\$ 10,636,000
Roadways	\$ 2,384,500	\$ 470,000	\$ 2,225,000	\$ 5,079,500
Facilities & Equipment	\$ 1,550,000	\$ 0	\$ 3,171,000	\$ 4,721,000
Fleet	\$ 0	\$ 0	\$ 180,000	\$ 180,000
Stormwater	\$ 115,880	\$ 1,070,000	\$ 5,165,000	\$ 6,350,880
Land Acquisition Admin	\$ 0	\$ 0	\$ 250,000	\$ 250,000**
<b>Subtotal CIP</b>	<b>\$ 12,215,380</b>	<b>\$ 4,515,000</b>	<b>\$ 13,457,000</b>	<b>\$ 30,187,380</b>
Beach Renourishment	\$ 15,000,000	\$ 32,500,000	\$ 0	\$ 47,500,000*
<b>Total CIP</b>	<b>\$ 27,215,380</b>	<b>\$ 37,015,000</b>	<b>\$ 13,457,000</b>	<b>\$ 77,687,380*</b>

*\*Beach Renourishment is included in the Beach Program - \$47.5 million*

*\*\*Land Acquisition budget is only for soft costs including ROW, Survey, Appraisals, Legal Fees, etc. Land Purchases are expected and funding for those will be brought forth separately for approval via budget amendments*

# FY2026 CAPITAL IMPROVEMENTS PROGRAM FUND BUDGET

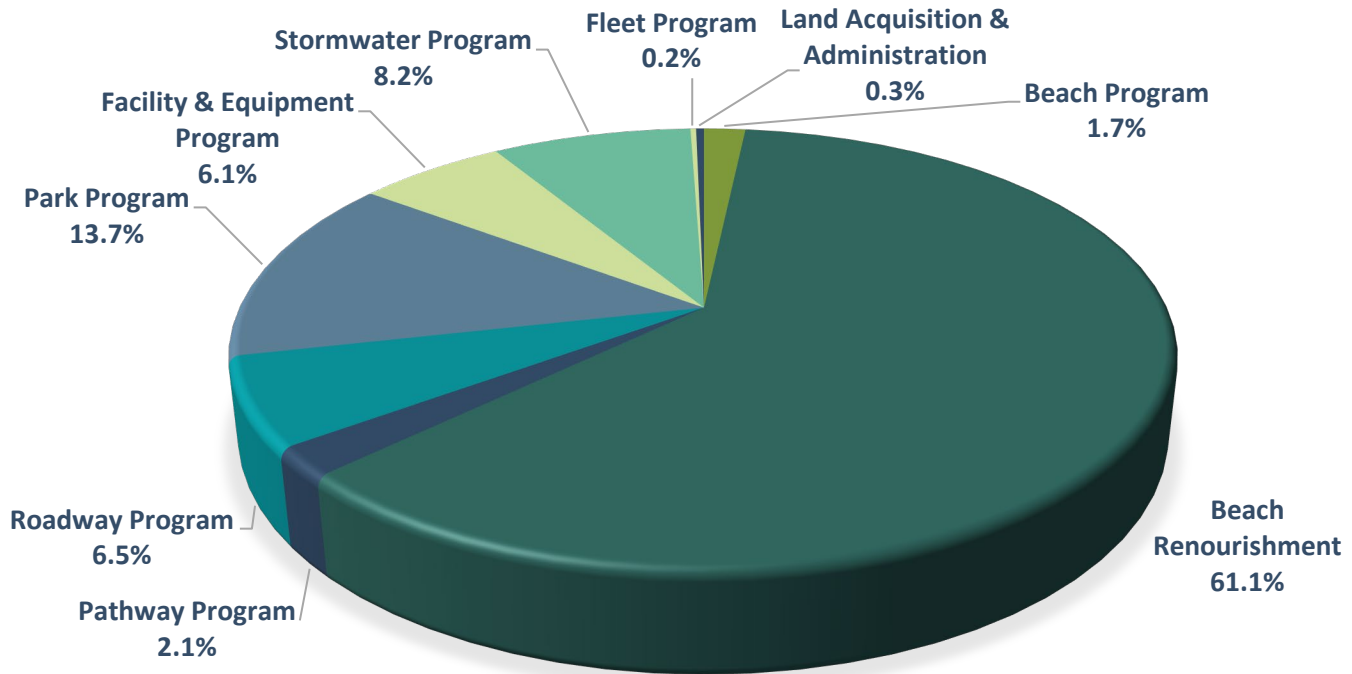
Sources of Funds: Capital Improvements Program Fund - \$77,687,380



Funding Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget	FY26 to FY25 Budget Change	FY26 to FY25 % Change	FY25 % of Budget
Traffic & Park Impact Fees	\$ 164,741	\$ 236,672	\$ 947,601	\$ 1,100,000	\$ 152,399	16.08%	1.42%
Sunday Liquor Permit Fees	319,600	279,950	1,455,811	1,000,000	(455,811)	-31.31%	1.29%
HTAX Supported Lease	-	-	11,384,707	-	(11,384,707)	-100.00%	0.00%
Prior Year Bond Proceeds	31,236	1,534	-	66,197	66,197	100.00%	0.09%
Capital	316,475	742,764	554,702	3,279,803	2,725,101	491.27%	4.22%
Sale of Land	-	200	1,283,020	-	(1,283,020)	-100.00%	0.00%
Grants	213,166	3,692,991	500,000	7,365,538	6,865,538	1373.11%	9.48%
Investment Income	-	-	-	-	-	0.00%	0.00%
Prior Year Funds	-	-	-	-	-	0.00%	0.00%
SBITA Asset Revenue	1,188,451	122,418	-	-	-	0.00%	0.00%
Transfers In:							
Beach Preservation Fees	1,029,037	2,916,722	21,275,174	41,220,000	19,944,826	93.75%	53.06%
Hospitality Tax	1,323,918	2,654,133	18,601,126	9,934,462	(8,666,664)	-46.59%	12.79%
Tax Increment Financing (TIF)	959,641	453,719	14,160,717	2,242,934	(11,917,783)	-84.16%	2.89%
General Fund	-	1,000,000	-	-	-	0.00%	0.00%
State ATAX	232,592	2,014,294	3,200,000	2,832,066	(367,934)	-11.50%	3.65%
Road Usage Fee	1,240,183	(137,533)	762,871	1,354,500	591,629	77.55%	1.74%
Electric Franchise Fee	-	9,596,675	8,497,848	511,000	(7,986,848)	-93.99%	0.66%
Real Estate Transfer Fee	7,717,100	7,236,901	3,903,816	250,000	(3,653,816)	-93.60%	0.32%
Short Term Rental Permit Fee	692,309	-	-	180,000	180,000	100.00%	0.23%
Stormwater Utility Fee	-	860,000	2,193,310	6,350,880	4,157,570	189.56%	8.17%
Total Funding Sources	\$ 15,428,449	\$ 31,671,440	\$ 88,720,703	\$ 77,687,380	\$ (11,033,323)	-12.44%	100.00%

## FY2026 CAPITAL IMPROVEMENTS PROGRAM FUND BUDGET

Uses of Funds: Capital Improvements Program Fund - \$77,687,380



	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget	FY26 to Budget Change	FY25 \$	FY26 to Budget Change	FY25 %	% of Budget
Beach Program	\$ 1,153,510	\$ 2,404,079	\$ 21,599,000	\$ 48,820,000	\$ 27,221,000		126.03%	62.84%	
Pathway Program	312,853	1,527,321	5,500,000	1,650,000	(3,850,000)		-70.00%	2.12%	
Roadway Program	4,361,824	2,770,550	10,317,218	5,079,500	(5,237,718)		-50.77%	6.54%	
Park Program	1,396,152	2,323,598	19,815,273	10,636,000	(9,179,273)		-46.32%	13.69%	
Facility & Equipment Program	5,036,029	3,623,957	8,402,291	4,721,000	(3,681,291)		-43.81%	6.08%	
Stormwater Program	133,993	1,088,427	2,193,310	6,350,880	4,157,570		189.56%	8.17%	
Fleet Program	480,489	1,071,075	11,750,707	180,000	(11,570,707)		-98.47%	0.23%	
Land Acquisition & Administration	7,826,584	12,019,174	9,142,904	250,000	(8,892,904)		-97.27%	0.32%	
Housing	120,851	-	-	-	-		0.00%	0.00%	
Transfers Out to Housing	-	350,000	-	-	-		0.00%	0.00%	
Debt Service	-	220,558	-	-	-		0.00%	0.00%	
<b>Total Use of Funds</b>	<b>\$ 20,822,285</b>	<b>\$ 27,398,738</b>	<b>\$ 88,720,703</b>	<b>\$ 77,687,380</b>	<b>\$ (11,033,323)</b>		<b>-12.44%</b>	<b>100.00%</b>	

## CAPITAL IMPROVEMENT PROGRAM - FY 2026 PROPOSED BUDGET

Revised: April 17, 2025

										FY 2026 Project Schedule			
Project		Project Type	Project Scope	FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
BEACH PROGRAM													
1	Beach Park Maintenance & Improvements	Maintenance	Repairs, replacement, and general improvements to beach parks such as facilities, hardscape, landscaping, lighting, boardwalks, beach mats, and site furnishings, and other capital infrastructure.	\$ 150,000	\$ 150,000	Priority	Priority	Priority	Priority	★			✓
2	Beach Management & Monitoring	Maintenance	Activities to manage and monitor the beach and dune system including island wide beach survey and monitoring, endangered species monitoring, and other similar activities.	\$ 220,000	\$ 220,000	Priority	Priority	Priority	Priority	★			
3	Beach Renourishment	Maintenance	Renourishment of beaches at Pine Island, Fish Haul Creek, "The Heel", Central, and South Beach.	\$ 47,500,000	\$ 47,500,000					★			✓
4	Islanders Beach Park Improvements	Discretionary	Parking area expansion and renovation, building improvements, stormwater infrastructure improvements, playground equipment replacement, construction of new pathways, landscaping and signage improvements, and boardwalk repairs.	\$ -	\$ -	Priority	Priority						
5	Folly Field Beach Park Improvements	Discretionary	Renovation consisting of restroom building exterior renovation, landscaping enhancements, new signage, consolidation of lighting and camera systems, and other improvements.	\$ -	\$ -		Priority						
6	Coligny Beach Park Boardwalk Maintenance	Maintenance	Replacement and repair to existing decking, including structural repairs where necessary.	\$ 250,000	\$ 250,000	Priority	Priority	Priority	Priority	★			✓
7	Harbour Town Dredge	Maintenance	Agreement with South Island Dredging Association to assist with funding for dredging of Harbour Town Yacht Basin and Braddock Cove Creek.	\$ 600,000	\$ 600,000					★			✓
8	Beach Program Contingency	N/A	Contingency for unexpected expenses.	\$ 100,000	\$ 100,000	Priority	Priority	Priority	Priority				
Total Beach Program				\$ 48,820,000	\$ 48,820,000								



										FY 2026 Project Schedule		
Project	Project Type	Project Scope	FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
PATHWAY PROGRAM												
9	Pathway Maintenance & Improvements	Maintenance	Maintenance and improvements to existing pathways and supporting infrastructure including repair, rejuvenation, and striping plus safety enhancements aimed at improving consistency, uniformity, and ADA compliance of all pathways.	\$ 500,000	\$ 500,000	Priority	Priority	Priority	Priority	★		✓
New Pathway Segments												
10	Jonesville Road Pathway (Western Terminus to Spanish Wells Rd)	Discretionary	Construction of new pedestrian pathway off of Spanish Wells Road into and through the Jonesville neighborhood.	\$ 500,000	\$ 500,000	Priority				★	✓	✓
11	Dunnagans Alley Pathway (Wexford Drive to Arrow Road)	Discretionary	Construction of new pedestrian pathway that will allow separation from traffic by adding green space and trees along Dunnagans Alley from Wexford Drive to Arrow Road.	\$ 250,000	\$ 250,000	Priority				★	✓	✓
12	William Hilton Parkway EB Pathway (Wexford Drive to Arrow Road)	Discretionary	Construction of new pathway from Village at Wexford to Arrow Road. SC DOT TAP Grant Project.	\$ 300,000	\$ 300,000	Priority				★	✓	
13	South Forest Beach HAWK Signal at Marriott Grande Ocean	Discretionary	Improve pedestrian crossing at Alder Lane to public beach access.	\$ -	\$ -	Priority						
14	Lagoon Road Pathway (Avocet Road to North Forest Beach Drive)	Discretionary	Improve pedestrian beach access along Avocet Road to North Forest Beach Drive.	\$ -	\$ -	Priority	Priority					
15	Palmetto Parkway Pathway (Mathews Drive to William Hilton Parkway)	Discretionary	Construction of new pathway along Palmetto Parkway.	\$ -	\$ -	Priority	Priority					
16	Spanish Wells Pedestrian Bridge	Maintenance	Renovation of existing wooden pedestrian bridge along Spanish Wells Road.	\$ -	\$ -		Priority					
17	Fish Haul Road (Baygall Road to Alice Perry Drive)	Discretionary	Phase 1: Baygall Road to Mangrove Street (800 linear feet). Phase 2: Mangrove Street to Alice Perry Drive (1,700 linear feet).	\$ -	\$ -		Priority	Priority	Priority			

										FY 2026 Project Schedule			
Project		Project Type	Project Scope	FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
18	William Hilton Parkway EB Pathway (Mathews Drive / Folly Field Road to Shelter Cove Lane)	Discretionary	Construction of new pathway including landscaping and bollard lighting along William Hilton Parkway eastbound from Mathews Drive / Folly Field Road intersection to Shelter Cove Lane (6,400 linear feet).	\$ -	\$ -		Priority						
19	Cross Island Parkway from Coastal Discovery Museum Access to Spanish Wells Road	Discretionary	New pathway installation from Coastal Discovery to Spanish Wells Road pathway.	\$ -	\$ -			Priority					
20	Muddy Creek Pathway Connection (Muddy Creek Road to Cross Island Parkway)	Discretionary	New pathway installation from Muddy Creek Road neighborhood to Cross Island Pathway.	\$ -	\$ -	Priority	Priority						
Subtotal New Pathway Segments				\$ 1,050,000	\$ 1,050,000								
21	Pathway Project Management and Contingency	N/A	Contingency for unexpected project expenses.	\$ 100,000	\$ 100,000	Priority	Priority	Priority	Priority				
Total Pathway Program				\$ 1,650,000	\$ 1,650,000								
ROADWAY PROGRAM													
22	Roadway Maintenance & Improvements	Maintenance	Maintenance of and Improvements to existing roadways including general maintenance such as repair of potholes, curbing, and shoulders; pavement markings; permanent traffic signs; Town bus stops etc.	\$ 250,000	\$ 250,000	Priority	Priority	Priority	Priority	★			✓
23	Town Road Resurfacing Program	Maintenance	Roadway resurfacing on existing Town roads.	\$ -	\$ -	Priority	Priority	Priority	Priority				
24	Signal System Maintenance	Maintenance	Maintenance of traffic signal system, traffic mast arms, and signage. Additional funding support, replacement of aging traffic cabinets and signal heads, and installation of battery back-ups.	\$ 1,100,000	\$ 1,100,000	Priority	Priority	Priority	Priority	★			✓
25	Landscape, Lighting, and Safety Enhancements	Maintenance	Landscaping, lighting improvements, and installation of safety improvements, including Beach City Road, Pope Avenue, William Hilton Parkway, Mathews Drive, Dunnagans Roundabout, Squire Pope Roundabout, Palmetto Bay Road, and Cross Island Parkway.	\$ 750,000	\$ 750,000	Priority	Priority	Priority	Priority	★			✓
Dirt Road Paving Program			Program to accept dedications of private dirt roads through procurement and ROW acquisition.										

											FY 2026 Project Schedule		
Project				FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
26	Mitchelville Road	Discretionary	Replace existing dirt road with asphalt and drainage improvements located on Mitchelville Road.	\$ 910,000	\$ 910,000					★		✓	✓
27	Alice Perry Drive	Discretionary	Replace existing dirt road with asphalt and drainage improvements in the Bay Gall Area of Hilton Head.	\$ 50,000	\$ 50,000	Priority				★	✓	✓	
28	Freddie's Way	Discretionary	Replace existing dirt road with asphalt and drainage improvements located off of Oak View Road.	\$ 50,000	\$ 50,000	Priority				★	✓	✓	
29	Alfred Lane	Discretionary	Replace existing dirt road with asphalt and drainage improvements located off of Bryant Road.	\$ 44,500	\$ 44,500	Priority				★	✓	✓	
30	Benjamin Drive	Discretionary	Replace existing dirt road with asphalt and drainage improvements located off of Jonesville Road.	\$ 50,000	\$ 50,000	Priority				★	✓	✓	
31	Christopher Drive	Discretionary	Dirt road identified for future extension of paved road off of William Hilton Parkway.	\$ -	\$ -		Priority	Priority					
32	Darling Road	Discretionary	Dirt road identified for future extension of paved road off of William Hilton Parkway.	\$ -	\$ -		Priority	Priority					
33	Manatee Way	Discretionary	Dirt road identified for future extension of paved road off of Otter Hole Road.	\$ -	\$ -		Priority	Priority					
34	Pine Field	Discretionary	Dirt road identified for future extension of a paved road off of Marshland Road.	\$ -	\$ -		Priority	Priority					
35	Amelia Court	Discretionary	Dirt road identified for future extension of paved road off of Squire Pope Road.	\$ -	\$ -		Priority	Priority					
36	Evelina Road	Discretionary	Dirt road identified for future extension of paved road off of Squire Pope Road.	\$ -	\$ -			Priority	Priority				
Subtotal Dirt Road Paving Program				\$ 1,104,500	\$ 1,104,500								

											FY 2026 Project Schedule		
Project		Project Type	Project Scope	FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
37	Island-wide Intersection Pedestrian & Vehicular Safety Improvements	Maintenance	Installation of consistent pavement markings, Rectangular Rapid Flash Beacons (RRFB's), in-pavement puck lights, and/or improved signage at all intersections and at midblock crosswalk locations along major corridors. FY25/26: Squire Pope, Gum Tree, Cross Island Gum Tree Exit, Beach City, and Mathews.	\$ 250,000	\$ 250,000	Priority	Priority	Priority	Priority	★			✓
38	Jonesville Road and Spanish Wells Right Turn Lane Improvements	Maintenance	Right turn lane improvement off of Jonesville Road onto Spanish Wells Road.	\$ 100,000	\$ 100,000	Priority				★	✓	✓	
39	Northpoint Access Improvements	Maintenance	Access improvements connecting Northpoint to Gumtree Road through USPS including roadway, pathway to Gumtree Road/ Bus Drive, drainage, and landscaping.	\$ 150,000	\$ 150,000	Priority				★	✓	✓	
40	Tabby Walk Entrance Relocation	Maintenance	Tabby Walk relocation of entrance from Mathews Drive to Palmetto Parkway for safety.	\$ 200,000	\$ 200,000	Priority				★	✓	✓	
41	William Hilton Parkway Gateway Corridor & Stoney Corridor	Discretionary	Additional planning for improvements to William Hilton Parkway on recommendations not included in SCDOT pathway project.	\$ 100,000	\$ 100,000					★	✓		
Streetscape Enhancements													
42	Main Street	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.	\$ -	\$ -	Priority	Priority	Priority	Priority				
43	New Orleans Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.	\$ -	\$ -		Priority	Priority	Priority				
44	Old Wild Horse	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.	\$ -	\$ -	Priority	Priority						
45	Palmetto Bay Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.	\$ -	\$ -		Priority	Priority					

											FY 2026 Project Schedule		
Project		Project Type	Project Scope	FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
46	Pope Avenue Streetscape Improvements	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified. Includes a pedestrian scramble at Pope Avenue and Lagoon Road. Phase 1: Pedestrian scramble at Pope Avenue and Lagoon Road and design and permitting of intersection improvements.	\$ 250,000	\$ 250,000	Priority	Priority	Priority		★	✓	✓	✓
47	Arrow Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.	\$ -	\$ -			Priority	Priority				
Subtotal Streetscape Enhancements				\$ 250,000	\$ 250,000								
William Hilton Parkway Streetscape Enhancements													
48	Segment 1 - Spanish Wells Road / Wild Horse Road to Wilborn Road / Jarvis Park Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.	\$ -	\$ -				Priority				
49	Segment 2 - Wilborn Road / Jarvis Park Road to Beach City Road / Gardner Drive	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.	\$ -	\$ -			Priority	Priority				
50	Segment 3 - Beach City Road / Gardner Drive to Dillon Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.	\$ -	\$ -			Priority	Priority				
51	Segment 4 - Dillon Road to Mathews Drive / Folly Field Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.	\$ -	\$ -				Priority				
52	Segment 5 - Mathews Drive / Folly Field Road to Shelter Cove Lane	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified. Phase 1:Survey, design, and permitting of median enhancements.	\$ 300,000	\$ 300,000	Priority	Priority	Priority	Priority	★	✓		
53	Segment 6 - Shelter Cove Lane to Queens Folly Road / King Neptune Drive	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.	\$ -	\$ -				Priority				

											FY 2026 Project Schedule		
				FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
54	Segment 7 - Queens Folly Road / King Neptune Drive to Wexford Drive / Shipyard Drive	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.	\$ -	\$ -			Priority	Priority				
55	Segment 8 - Sea Pines Circle to Wexford Drive / Shipyard Drive	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified. Phase 1: Design, permitting, and implementation of improvements to Sea Pines Circle.	\$ 350,000	\$ 350,000	Priority				★	✓	✓	✓
Subtotal William Hilton Parkway Streetscape Enhancements				\$ 650,000	\$ 650,000								
56	Wilborn Road & Pembroke Drive Turn Lane Extensions / Curb and Gutter Improvements	Maintenance	Extension of turn lanes to alleviate vehicle stacking at William Hilton Parkway intersections with Wilborn Road and Pembroke Drive.	\$ -	\$ -		Priority	Priority	Priority				
57	Folly Field Road Pedestrian Safety Improvements	Maintenance	Improvements to Folly Field Road to include traffic calming measures and pedestrian crossing enhancements.	\$ 75,000	\$ 75,000	Priority				★	✓	✓	✓
58	Roadway Project Management and Contingency	N/A	Contingency for unexpected project expenses.	\$ 100,000	\$ 100,000	Priority	Priority	Priority	Priority				
Total Roadway Program				\$ 5,079,500	\$ 5,079,500								
PARK PROGRAM													
59	Park Maintenance and Improvements	Maintenance	Repairs, replacement, and general improvements to parks (non-beach) such as facilities, hardscape, landscaping, lighting, boardwalks, and site furnishings, and other capital infrastructure.	\$ 250,000	\$ 250,000	Priority	Priority	Priority	Priority	★			✓
60	Public Art Program	Discretionary	Sculptures, installation, upkeep/maintenance/repair of permanent collection and sites.	\$ 35,000	\$ 35,000	Priority	Priority	Priority	Priority	★			✓
Island Recreation Association			Recreation Center enhancements										
61	Rec Center Building Improvements	Maintenance	Improvements to Rec Center building and supporting equipment, vehicles, and infrastructure.	\$ 233,500	\$ 233,500	Priority	Priority	Priority	Priority	★			✓
62	Rec Center Pool Improvements	Maintenance	Pool enhancements including dome equipment and pool equipment updates, windscreens, locker replacement, pool covers, etc.	\$ 195,000	\$ 195,000	Priority	Priority	Priority	Priority	★			✓
63	Basketball Court Improvements	Maintenance	Basketball court improvements; backboards, sun shade, light replacement, court replacement.	\$ -	\$ -	Priority							
64	Athletic Equipment Improvements	Maintenance	New and replacement equipment to support athletics, including practice and game goals for soccer.	\$ 15,000	\$ 15,000		Priority		Priority	★			



											FY 2026 Project Schedule		
Project				FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
65	Event Equipment Improvements	Maintenance	New and replacement equipment to support special events: Purchase of replacement practice goals for 4-5 year old program, replacement of 3 sets of goals at Barker Field, and purchase of new robotic field liner.	\$ 67,500	\$ 67,500	Priority	Priority	Priority	Priority	★			
Subtotal Island Recreation Association				\$ 511,000	\$ 511,000	Priority	Priority	Priority	Priority				
66	Chaplin Community Park Renovation - Phase 1: Parking Renovation & Expansion	Discretionary	Expansion of parking facility to add approximately 154 parking spaces to existing northern and southern parking lots.	\$ -	\$ -	Priority	Priority	Priority					
67	Chaplin Community Park Renovation - Phase 2: Soccer Complex, Facility Upgrades, and Parking Expansion	Discretionary	Connect northern parking lot to Casnet Drive and add approximately 82 parking spaces; renovation of soccer fields, tennis courts, and dog park; construction of new pavilion, multi-use facility with restroom, pickleball courts, and playground.	\$ -	\$ -	Priority	Priority	Priority					
68	Coligny Circle NW Quadrant Pocket Park	Discretionary	Improvements include plaza amenity space, landscaping, and a multi-use path.	\$ 900,000	\$ 900,000					★		✓	✓
69	Crossings Park Renovation - Phase 1: Pickleball Complex	Discretionary	Construct new pickleball complex to include 18 courts, clubhouse with pro-shop and restrooms, parking lot, landscaping and pathway connection to Bristol Sports Area.	\$ 1,000,000	\$ 1,000,000	Priority	Priority	Priority		★	✓	✓	
70	Crossings Park Renovation - Phase 2: Bristol Sports Arena, Skate Park, and Pump Track	Discretionary	Renovation to Bristol Sports Arena with new cover and fencing over arena, new skate park, and pump track.	\$ 750,000	\$ 750,000	Priority				★	✓	✓	
71	Crossings Park Renovation - Phase 3: Baseball Complex	Discretionary	Construction of 2 new baseball fields, restroom, parking lot and Champions Plaza; renovation of 3 existing baseball fields, concessions, training facility, parking lot.	\$ 250,000	\$ 250,000	Priority	Priority	Priority	Priority	★	✓		
72	Jarvis Creek Park Improvements	Discretionary	Replacement of playground equipment.	\$ -	\$ -		Priority						
73	Mid-Island Tract Park - Phase 1	Discretionary	Improvements to stormwater and lagoon systems, pathways, parking lot off of Union Cemetery Road, and restrooms (site stabilization).	\$ 750,000	\$ 750,000	Priority	Priority	Priority	Priority	★	✓	✓	
74	Patterson Family Park	Discretionary	Construction of new Neighborhood Park on Marshland Road providing a pavilion, lawn area, viewing platform overlooking Broad Creek, pedestrian connectivity, parking, and other associated site amenities.	\$ 2,590,000	\$ 2,590,000					★	✓	✓	✓
75	Shelter Cove Community Park Expansion, Phase 2	Discretionary	Installation of Best Buddies playground followed by future construction of a Broad Creek boardwalk and viewing platform and landscaping.	\$ -	\$ -	Priority	Priority						

										FY 2026 Project Schedule			
Project		Project Type	Project Scope	FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
76	Taylor Family Park	Discretionary	Construction of new Neighborhood Park on Wild Horse Road providing a pavilion, lawn area, recreational play amenities, pedestrian connectivity, parking, and other associated site amenities.	\$ 2,750,000	\$ 2,750,000					★	✓	✓	✓
77	Chaplin Linear Park with Treehouse	Discretionary	Linear Park including trail head up-fit, pedestrian bridge at Broad Creek inlet, tree house, and marsh-side trail connection to Singleton Beach Road.	\$ -	\$ -		Priority	Priority	Priority				
78	Old Schoolhouse Park Improvements	Discretionary	Landscape & site improvements including ADA parking and sidewalks, pickleball court replacement, restroom, shade, signage, seating, landscaping, etc.	\$ 750,000	\$ 750,000		Priority			★	✓	✓	✓
79	Barker Field Phase 2 & Mitchelville Property Improvements	Discretionary	Development of master plan and identification of future projects.	\$ -	\$ -			Priority	Priority				
80	Marshland Road Racquet Facility	Discretionary	Future racquet facility identified.	\$ -	\$ -				Priority				
81	Park Project Contingency	N/A	Contingency for unexpected project expenses.	\$ 100,000	\$ 100,000	Priority	Priority	Priority	Priority				
Total Park Program				\$ 10,636,000	\$ 10,636,000								
FACILITY & EQUIPMENT PROGRAM													
82	Facility Maintenance & Improvements	Maintenance	Repairs, replacement, and general improvements to Town facilities such as buildings, plumbing, electrical, roofing, HVAC, hardscape, landscaping, lighting, boardwalks, and site furnishings, and other capital infrastructure.	\$ 500,000	\$ 500,000	Priority	Priority	Priority	Priority	★			✓
83	Facilities Equipment	Maintenance	Landscape equipment, watering tank, and other equipment for maintenance of capital infrastructure.	\$ 50,000	\$ 50,000	Priority	Priority	Priority	Priority	★			
84	Town Hall Facility Improvements	Maintenance	Repairs, replacement, and general improvements to Town Hall facility, including structural repairs to floors. A portion of the roll forward budget (\$1.1M) will move to 4 Office Way for FY26.	\$ 200,000	\$ 200,000	Priority	Priority	Priority	Priority	★			✓
85	4 Office Way Renovations	Maintenance	Renovation of recently acquired former bank building to support the Engineering & Projects Department (first floor) and the Technology & Innovation Department (second floor).	\$ 1,100,000	\$ 1,100,000					★	✓	✓	✓

											FY 2026 Project Schedule		
Project		Project Type	Project Scope	FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
86	IT Equipment & Software	Maintenance	Replacement and acquisition of IT hardware and software equipment including servers, switches, computers, and associated equipment.	\$ 625,000	\$ 625,000	Priority	Priority	Priority	Priority	★			
87	Fire Hydrant Expansion	Maintenance	Add new fire hydrants, particularly in historic neighborhoods.	\$ 50,000	\$ 50,000	Priority	Priority	Priority	Priority	★			✓
88	Fire & Medical Systems & Equipment	Maintenance	Replacement of fire and medical systems and equipment.	\$ -	\$ -	Priority	Priority	Priority	Priority				
89	Furniture Replacement	Maintenance	Replacement of furniture in Town Center.	\$ 300,000	\$ 300,000	Priority	Priority	Priority	Priority	★			
90	Security Cameras & Connectivity	Maintenance	Replacement of aging cameras and Wi-Fi upgrades.	\$ 150,000	\$ 150,000	Priority	Priority	Priority	Priority	★			
91	Tree Planting Program	Discretionary	New tree planting island wide.	\$ 150,000	\$ 150,000	Priority	Priority	Priority	Priority	★			
Coastal Discovery Museum Improvements			Coastal Discovery Museum seeks funds to improve and maintain the buildings and grounds including the addition of 3-phase power at the Hay Barn and the addition of power pedestals for special events.										
92	Discovery House	Maintenance	Paint exterior and interior, doors/hardware, wood rot repairs.	\$ 20,500	\$ 20,500	Priority	Priority	Priority	Priority	★			✓
93	Armstrong / Hack House	Maintenance	Floors and office renovation.	\$ 10,500	\$ 10,500	Priority	Priority	Priority	Priority	★			✓
94	Pavilion	Maintenance	Roof and electrical improvements.	\$ 4,500	\$ 4,500	Priority	Priority		Priority	★			✓
95	Discovery Lab	Maintenance	Interior repairs.	\$ 4,500	\$ 4,500		Priority	Priority		★			✓
96	Pavilion / Restroom Building	Maintenance	Structural repairs.	\$ 350,000	\$ 350,000	Priority	Priority	Priority		★			✓
97	Horse Barn	Maintenance	Structural repairs.	\$ 23,000	\$ 23,000	Priority	Priority		Priority	★			✓
98	Hay Barn	Maintenance	Interior repairs.	\$ 50,000	\$ 50,000		Priority	Priority	Priority	★			✓

											FY 2026 Project Schedule		
Project				FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
99	Miscellaneous Improvements	Maintenance	Front and side gates, boardwalks repair, tree work, well/field irrigation, fence repair, HVAC platform and replacement.	\$ 23,000	\$ 23,000	Priority	Priority	Priority	Priority	★			✓
100	Event Space Improvements	Maintenance	Construction of Town-initiated enhancements including ADA compliance and lighting upgrades.	\$ 10,000	\$ 10,000	Priority				★			✓
Subtotal Coastal Discovery Museum Improvements				\$ 496,000	\$ 496,000	Priority	Priority	Priority	Priority				
101	Fire Rescue Headquarters	Maintenance	Construction of a new Fire Rescue Headquarters building.	\$ -	\$ -		Priority	Priority	Priority				
102	Jonesville Horse Barn	Maintenance	Renovation of existing stables, demolition of the home behind the stables, fence repairs and replacement, and miscellaneous site improvements.	\$ 500,000	\$ 500,000					★			✓
103	Mitchelville Freedom Park Improvements	Discretionary	Construction of drive and parking improvements to add dedicated parking and install site electricity to support events.	\$ 250,000	\$ 250,000	Priority				★	✓	✓	
104	Wild Wing Café Renovation	Discretionary	Renovation of building and site.	\$ -	\$ -								
105	Aunt Chilada Property Improvements	Maintenance	Demolition of recently acquired building, parking lot renovation and construction of a pocket park.	\$ -	\$ -	Priority							
106	Town Refuse & Recycling Management Improvements	Discretionary	Improvements and acquisition of equipment for refuse and recycling at Town facilities, parks, and beaches.	\$ 250,000	\$ 250,000	Priority				★			
107	Fire Radio Replacement	Maintenance	Replacement of radio communication equipment.	\$ -	\$ -				Priority				
108	Facilities and Equipment Contingency	N/A	Contingency for unexpected project expenses.	\$ 100,000	\$ 100,000	Priority	Priority	Priority	Priority				
Total Facility & Equipment Program				\$ 4,721,000	\$ 4,721,000								
STORMWATER PROGRAM													
109	Stormwater Maintenance & Improvements	Maintenance	Various stormwater corrective maintenance and improvement projects based on service request priority scores, including easement acquisitions as needed.	\$ 1,800,000	\$ 1,800,000	Priority	Priority	Priority	Priority	★	✓	✓	✓

											FY 2026 Project Schedule		
Project		Project Type	Project Scope	FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
110	Stormwater Maintenance Agreement Program	Maintenance	Stormwater program allocation for qualifying corrective maintenance reimbursements for active agreement partners.	\$ 2,000,000	\$ 2,000,000	Priority	Priority	Priority	Priority	★			✓
111	25 Moonshell Road	Maintenance	Permitting & installation of pipes, inlet structures, and control structures to improve efficiency and reduce long-term maintenance costs along the existing Folly Field ditch between Starfish Drive and the Island Club including making improvements to the outfall connection to the Port Royal main channel (under Folly Field Road and Wimbledon Court).	\$ 60,000	\$ 60,000	Priority				★	✓		
112	75 Helmsman Way Drainage Improvements	Maintenance	Replace existing pipes and replace with larger pipes at a higher elevation with backflow prevention devices to correct identified deficiencies (resilience project).	\$ 50,000	\$ 50,000	Priority				★	✓		
113	Bryant Road Pond Restoration	Maintenance	Restoration of existing ponds and new pipe interconnection on property recently acquired by the Town to address drainage system deficiencies.	\$ 25,000	\$ 25,000					★			✓
114	Cordillo Courts Drainage Improvements	Maintenance	Installation of new drainage infrastructure including pipe, inlets and expansion of an existing detention basin.	\$ 95,880	\$ 95,880					★			✓
115	Gum Tree Road Improvements	Maintenance	Improvements to address various deficiencies along Gum Tree Road between Katie Miller Drive and Georgianna Drive, including regrading of ditches, installation of new inlets, new pipe and repairs along the outfall system.	\$ 120,000	\$ 120,000					★			✓
116	Jarvis Creek Outfall	Maintenance	Installation of flap gates on the outfall end of two 84-inch diameter concrete pipes that discharge stormwater from the Jarvis Creek Pump Station outfall system; necessary to improve operation and effectiveness of the pump station during extreme events by mitigating the impacts of tidal storm surge on the system. (resilience project).	\$ 50,000	\$ 50,000	Priority	Priority	Priority		★	✓	✓	
117	Jarvis Creek Pump Station - Pump Replacements	Maintenance	Procure and install new pumps (4 total, 1 replaced per year).	\$ 300,000	\$ 300,000	Priority	Priority	Priority		★			✓
118	Main Street Drainage Improvements	Maintenance	Improvements based on 2019 assessment completed by Stormwater Utility.	\$ 50,000	\$ 50,000		Priority	Priority	Priority	★			✓

										FY 2026 Project Schedule			
Project		Project Type	Project Scope	FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
119	Old Woodlands-26 Indian Trail Improvements	Maintenance	Improvements along the back lot line of three residential properties to address a chronic drainage issue.	\$ 80,000	\$ 80,000	Priority				★	✓	✓	
120	Palmetto Hall Outfall Improvements	Maintenance	Addition of hydraulic capacity at the system outfall and addition of backflow prevention devices.	\$ 150,000	\$ 150,000	Priority	Priority			★	✓		
121	Water Level Monitoring	Maintenance	Installation of remote monitoring devices to facilitate disaster preparation, pond management, and dynamic model calibration efforts.	\$ 75,000	\$ 75,000	Priority	Priority	Priority	Priority	★			
122	Weather Monitoring	Maintenance	Installation of weather stations in various locations to provide essential data during extreme weather events and to calibrate dynamic hydraulic models.	\$ 50,000	\$ 50,000	Priority	Priority	Priority	Priority	★			
123	Central Island Pump Station Overhaul and Resiliency Improvements	Maintenance	Overhaul including 2 new pumps, new controls, debris screens, new genset, new conduit, new SCADA monitoring system, and new control building.	\$ 750,000	\$ 750,000	Priority				★	✓	✓	
124	Ashmore Channel Resilience/278 Backflow Prevention Port Royal	Maintenance	Install flap gates on each of two large diameter pipes to protect Port Royal and adjacent upstream properties during extreme weather events (resilience project).	\$ -	\$ -	Priority	Priority	Priority	Priority				
125	Gum Tree Channel Capacity Improvements at Chinaberry Crossing	Maintenance	Channel and road crossing improvements to address identified system deficiencies.	\$ 120,000	\$ 120,000	Priority				★	✓	✓	
126	24 Pope Avenue Outfall to Shipyard	Maintenance	Design and install drainage infrastructure to correct an identified deficiency impacting drainage on Pope Avenue.	\$ -	\$ -		Priority	Priority					
127	25 Dunnagans Alley Parking Lot Drainage Improvements	Maintenance	Installation of an inlet and a pipe to drain a Town-owned parking lot.	\$ -	\$ -		Priority						
128	Airport Outfall Ditch Relocation	Maintenance	Relocation of primary system ditch that drains Palmetto Headlands and the airport to accommodate future development on a Town-owned parcel at the end of Summit Drive.	\$ -	\$ -		Priority	Priority	Priority				
129	Arrow Road Laydown Yard Improvements	Maintenance	Adding rock to reduce tracking of sediment onto Arrow Road.	\$ 75,000	\$ 75,000	Priority				★			✓



										FY 2026 Project Schedule			
Project		Project Type	Project Scope	FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
130	Arrow Road Outfall at Greenery	Maintenance	Relocate a primary system outfall pipe that drains portions of Arrow Road, Palmetto Bay Road, and Archer Road to address an identified deficiency.	\$ -	\$ -		Priority	Priority	Priority				
131	Burkes Beach Area Drainage Improvements	Maintenance	Design and install drainage infrastructure to correct several identified deficiencies on Burkes Beach Road, Beach Front Lane, Barrier Beach Cove, and Sandy Beach Trail.	\$ -	\$ -		Priority	Priority	Priority				
132	Gardner Channel Capacity Improvements at 278	Maintenance	Excavate a primary system channel to restore conveyance capacity.	\$ -	\$ -		Priority	Priority	Priority				
133	Marshland Road Pathway Drainage Issues	Maintenance	Implement various improvements along the Town-owned pathway to address identified deficiencies.	\$ -	\$ -		Priority	Priority	Priority				
134	Muddy Creek South Outfall	Maintenance	Outfall ditch capacity improvements to protect the Muddy Creek Neighborhood (easements required).	\$ -	\$ -		Priority	Priority					
135	North Forest Beach Pipe Replacements	Maintenance	Replacement of perforated pipe along 9 streets in North Forest Beach to restore and improve functionality of Town-owned systems along private roads with in Town easements.	\$ -	\$ -		Priority	Priority	Priority				
136	Shipyards Pump Station Overhaul	Maintenance	Overhaul of a critical pump station including replacement of electronic controls, generator, and pumps.	\$ -	\$ -		Priority	Priority	Priority				
137	Squire Pope Outfalls-Backflow Prevention (2)	Maintenance	Add flap gates at the end of two primary system outfalls to improve hydraulic functionality (resilience project).	\$ -	\$ -		Priority	Priority					
138	The Links at Port Royal Improvements	Maintenance	Drainage system capacity improvements to protect Port Royal, Folly Field, Island Club, Islanders Beach Park, and residential properties along Wimbledon Court.	\$ -	\$ -		Priority	Priority	Priority				
139	Woodlake Villas/Mathews Drive Outfall Improvements	Maintenance	Design and implement drainage system improvements to correct identified deficiencies and mitigate flooding potential in Woodlake Villas.	\$ -	\$ -		Priority	Priority	Priority				
140	Woodward Ave Pipe Rehabilitation	Maintenance	Line or replace a primary system pipe to address an identified deficiency.	\$ -	\$ -		Priority	Priority	Priority				

											FY 2026 Project Schedule		
Project		Project Type	Project Scope	FY 2026 Proposed Budget	FY 2026 Priority 1	FY 2027 Priority 2	FY 2028 Priority 3	FY 2029 Priority 4	FY 2030 Priority 5	FY 2026 Planning Commission Priority	Design	Permitting	Construction
141	Arrow Road Powerline Channel Excavation - Capacity Improvements	Maintenance	Excavate a primary system channel to restore conveyance capacity.	\$ -	\$ -					Priority			
142	Stormwater Contingency	N/A	Contingency for unexpected project expenses.	\$ 500,000	\$ 500,000	Priority	Priority	Priority	Priority				
Total Stormwater Program				\$ 6,350,880	\$ 6,350,880								
FLEET PROGRAM													
143	Staff Vehicle Replacement	Maintenance	Replace two staff vehicles that have reached their 120,000 mile / 12 year mark.	\$ 80,000	\$ 80,000	Priority	Priority	Priority	Priority	★			
144	Engine/Pumper Replacement/Quint Company Replacement	Maintenance	Replacement of fire response vehicles.	\$ -	\$ -								
145	Support Vehicle Replacement	Maintenance	Fork lift Delivered in service. FY25 \$ is for Service Truck.	\$ -	\$ -	Priority							
146	Ladder Truck Replacement	Maintenance	Ladder Truck Replacement - (2) Tillers 36 month build (minimum lead time).	\$ -	\$ -	Priority							
147	New Staff Vehicles	Maintenance	New vehicles not considered replacement.	\$ -	\$ -								
148	Specialty Vehicles	Maintenance	Replacement of Specialty vehicles.	\$ -	\$ -		Priority		Priority				
149	Battalion 1 Replacement	Maintenance	Replacement of Battalion 1 vehicle.	\$ -	\$ -	Priority							
150	Medic Unit Replacement	Maintenance	Replacement of Medic Units (10-year cycle).	\$ -	\$ -			Priority					
151	Fleet Contingency	N/A	Contingency for unexpected project expenses.	\$ 100,000	\$ 100,000	Priority	Priority	Priority	Priority				
Total Fleet Program				\$ 180,000	\$ 180,000								
LAND ACQUISITION PROGRAM													



CAPITAL IMPROVEMENT PROGRAM - FY 2026 PROPOSED BUDGET

Revised: April 17, 2025

																									FY 2026 Project Schedule		
Project	Project Type	Project Scope	FY 2025 Amended Budget	FY 2026 Estimated Roll Forward Request from FY25 Budget	FY 2026 New Funding Request for Approved FY25 Projects	FY 2026 New Funding Request for New FY26 Projects	Sum of New Funding Requests for FY26 Projects	FY 2026 Proposed Budget	Electric Franchise Fee	Beach Fee	Prior Year Bond Proceeds	Hospitality Tax	State ATAX	Short Term Rental Permit Fee	Stormwater Utility Fee	Road Usage Fee	TIF Rev	Capital	HHI Traffic Impact Fee	Real Estate Transfer Fee	Sunday Liquor Permit Fee	Grants	FY 2026 Total Fund Source	FY 2026 Planning Commission Priority	Design	Permitting	Construction
BEACH PROGRAM																											
1	Beach Park Maintenance & Improvements	Maintenance	Repairs, replacement, and general improvements to beach parks such as facilities, hardscape, landscaping, lighting, boardwalks, beach mats, and site furnishings, and other capital infrastructure.	\$ 250,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000		\$ 150,000												\$ 150,000	★			✓	
2	Beach Management & Monitoring	Maintenance	Activities to manage and monitor the beach and dune system including island wide beach survey and monitoring, endangered species monitoring, and other similar activities.	\$ 200,000	\$ -	\$ 220,000	\$ 220,000	220,000		\$ 220,000												\$ 220,000	★				
3	Beach Renourishment	Maintenance	Renourishment of beaches at Pine Island, Fish Haul Creek, "The Heel", Central, and South Beach.	\$ 16,500,000	\$ 15,000,000	\$ 32,500,000	\$ 32,500,000	47,500,000		\$ 40,500,000											\$ 7,000,000	\$ 47,500,000	★			✓	
4	Islanders Beach Park Improvements	Discretionary	Parking area expansion and renovation, building improvements, stormwater infrastructure improvements, playground equipment replacement, construction of new pathways, landscaping and signage improvements, and boardwalk repairs.	\$ 3,850,000	\$ -	\$ -	\$ -	-														\$ -					
5	Folly Field Beach Park Improvements	Discretionary	Renovation consisting of restroom building exterior renovation, landscaping enhancements, new signage, consolidation of lighting and camera systems, and other improvements.	\$ -	\$ -	\$ -	\$ -	-														\$ -					
6	Colligny Beach Park Boardwalk Maintenance	Maintenance	Replacement and repair to existing decking, including structural repairs where necessary.	\$ -	\$ -	\$ 250,000	\$ 250,000	250,000		\$ 250,000												\$ 250,000	★			✓	
7	Harbour Town Dredge	Maintenance	Agreement with South Island Dredging Association to assist with funding for dredging of Harbour Town Yacht Basin and Braddock Cove Creek.	\$ 600,000	\$ 600,000		\$ -	600,000				\$ 600,000										\$ 600,000	★			✓	
8	Beach Program Contingency	N/A	Contingency for unexpected expenses.	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	100,000		\$ 100,000												\$ 100,000					
Total Beach Program				\$ 21,599,000	\$ 15,600,000	\$ 32,500,000	\$ 720,000	\$ 33,220,000	\$ 48,820,000	\$ -	\$ 41,220,000	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000	\$ 48,820,000				
PATHWAY PROGRAM																											
9	Pathway Maintenance & Improvements	Maintenance	Maintenance and improvements to existing pathways and supporting infrastructure including repair, rejuvenation, and striping plus safety enhancements aimed at improving consistency, uniformity, and ADA compliance of all pathways.	\$ 350,000	\$ -	\$ 500,000	\$ 500,000	\$ 500,000													\$ 500,000	\$ 500,000	★			✓	
New Pathway Segments																											
10	Jonesville Road Pathway (Western Terminus to Spanish Wells Rd)	Discretionary	Construction of new pedestrian pathway off of Spanish Wells Road into and through the Jonesville neighborhood.	\$ 4,500,000	\$ 500,000		\$ -	500,000													\$ 500,000	\$ 500,000	★	✓	✓		
11	Dunnagans Alley Pathway (Wexford Drive to Arrow Road)	Discretionary	Construction of new pedestrian pathway that will allow separation from traffic by adding green space and trees along Dunnagans Alley from Wexford Drive to Arrow Road.	\$ 100,000	\$ 250,000		\$ 250,000	250,000									\$ 250,000					\$ 250,000	★	✓	✓		
12	William Hilton Parkway EB Pathway (Wexford Drive to Arrow Road)	Discretionary	Construction of new pathway from Village at Wexford to Arrow Road. SC DOT TAP Grant Project.	\$ 100,000	\$ 300,000		\$ 300,000	300,000					\$ 300,000									\$ 300,000	★	✓			
13	South Forest Beach HAWK Signal at Marriott Grande Ocean	Discretionary	Improve pedestrian crossing at Alder Lane to public beach access.	\$ -	\$ -		\$ -	-														\$ -					
14	Lagoon Road Pathway (Avocet Road to North Forest Beach Drive)	Discretionary	Improve pedestrian beach access along Avocet Road to North Forest Beach Drive.	\$ -	\$ -		\$ -	-														\$ -					
15	Palmetto Parkway Pathway (Mathews Drive to William Hilton Parkway)	Discretionary	Construction of new pathway along Palmetto Parkway.	\$ -	\$ -		\$ -	-														\$ -					
16	Spanish Wells Pedestrian Bridge	Maintenance	Renovation of existing wooden pedestrian bridge along Spanish Wells Road.	\$ -	\$ -		\$ -	-														\$ -					
17	Fish Haul Road (Baygall Road to Alice Perry Drive)	Discretionary	Phase 1: Baygall Road to Mangrove Street (800 linear feet). Phase 2: Mangrove Street to Alice Perry Drive (1,700 linear feet).	\$ -	\$ -		\$ -	-														\$ -					
	Gum Tree Road SB Pathway (Marsh Point Drive to Marshside Drive)		Construction of new pathway to support Northpoint development and safe routes to school (450 linear feet).	\$ -	\$ -	\$ -	\$ -	-										\$ -				\$ -					
18	William Hilton Parkway EB Pathway (Mathews Drive / Folly Field Road to Shelter Cove Lane)	Discretionary	Construction of new pathway including landscaping and bollard lighting along William Hilton Parkway eastbound from Mathews Drive / Folly Field Road intersection to Shelter Cove Lane (6,400 linear feet).	\$ 100,000	\$ -		\$ -	-														\$ -					
19	Cross Island Parkway from Coastal Discovery Museum Access to Spanish Wells Road	Discretionary	New pathway installation from Coastal Discovery to Spanish Wells Road pathway.	\$ -	\$ -		\$ -	-														\$ -					
20	Muddy Creek Pathway Connection (Muddy Creek Road to Cross Island Parkway)	Discretionary	New pathway installation from Muddy Creek Road neighborhood to Cross Island Pathway.	\$ -	\$ -		\$ -	-														\$ -					
	Cordillo Parkway NB Pathway (Pope Ave to Shipyard Gate)		Construction of pathway connection from Pope Avenue to Shipyard along Cordillo Parkway.	\$ 250,000	\$ -		\$ -	-														\$ -					
Subtotal New Pathway Segments				\$ 5,050,000	\$ 500,000	\$ 550,000	\$ -	\$ 550,000	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 1,050,000			
21	Pathway Project Management and Contingency	N/A	Contingency for unexpected project expenses.	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	100,000					\$ 100,000									\$ 100,000					
Total Pathway Program				\$ 5,500,000	\$ 500,000	\$ 550,000	\$ 600,000	\$ 1,150,000	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,650,000			

																									FY 2026 Project Schedule			
Project	Project Type	Project Scope	FY 2025 Amended Budget	FY 2026 Estimated Roll Forward Request from FY25 Budget	FY 2026 New Funding Request for Approved FY25 Projects	FY 2026 New Funding Request for New FY26 Projects	Sum of New Funding Requests for FY26 Projects	FY 2026 Proposed Budget	Electric Franchise Fee	Beach Fee	Prior Year Bond Proceeds	Hospitality Tax	State ATAX	Short Term Rental Permit Fee	Stormwater Utility Fee	Road Usage Fee	TIF Rev	Capital	HHI Traffic Impact Fee	Real Estate Transfer Fee	Sunday Liquor Permit Fee	Grants	FY 2026 Total Fund Source	FY 2026 Planning Commission Priority	Design	Permitting	Construction	
ROADWAY PROGRAM																												
22	Roadway Maintenance & Improvements	Maintenance	\$ 455,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000									\$ 250,000						\$ 250,000	★			✓		
23	Town Road Resurfacing Program	Maintenance	\$ -	\$ -		\$ -	-	-														\$ -						
24	Signal System Maintenance	Maintenance	\$ 880,000	\$ 500,000	\$ 600,000	\$ 600,000	1,100,000												\$ 1,100,000			\$ 1,100,000	★			✓		
25	Landscape, Lighting, and Safety Enhancements	Maintenance	\$ 1,000,000	\$ -	\$ 750,000	\$ 750,000	750,000					\$ 750,000										\$ 750,000	★			✓		
Dirt Road Paving Program		Program to accept dedications of private dirt roads through procurement and ROW acquisition.																										
26	Mitchelville Road	Discretionary	\$ 1,000,000	\$ 910,000		\$ -	910,000									\$ 910,000						\$ 910,000	★		✓	✓		
27	Alice Perry Drive	Discretionary	\$ 1,000,000	\$ 50,000		\$ -	50,000									\$ 50,000						\$ 50,000	★	✓	✓			
28	Freddie's Way	Discretionary	\$ 575,000	\$ 50,000		\$ -	50,000									\$ 50,000						\$ 50,000	★	✓	✓			
29	Alfred Lane	Discretionary	\$ 48,500	\$ 44,500		\$ -	44,500									\$ 44,500						\$ 44,500	★	✓	✓			
30	Benjamin Drive	Discretionary	\$ 100,000	\$ 50,000		\$ -	50,000									\$ 50,000						\$ 50,000	★	✓	✓			
31	Christopher Drive	Discretionary	\$ -	\$ -		\$ -	-	-														\$ -						
32	Darling Road	Discretionary	\$ -	\$ -		\$ -	-	-														\$ -						
33	Manatee Way	Discretionary	\$ -	\$ -		\$ -	-	-														\$ -						
34	Pine Field	Discretionary	\$ -	\$ -		\$ -	-	-														\$ -						
35	Amelia Court	Discretionary	\$ -	\$ -		\$ -	-	-														\$ -						
36	Evelina Road	Discretionary	\$ -	\$ -		\$ -	-	-														\$ -						
Subtotal Dirt Road Paving Program			\$ 2,723,500	\$ 1,104,500	\$ -	\$ -	\$ -	1,104,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,104,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,104,500					
37	Island-wide Intersection Pedestrian & Vehicular Safety Improvements	Maintenance	\$ 1,000,000	\$ 250,000	\$ -	\$ -	250,000											\$ 250,000				\$ 250,000	★			✓		
38	Jonesville Road and Spanish Wells Right Turn Lane Improvements	Maintenance	\$ -	\$ -	\$ 100,000	\$ 100,000	100,000					\$ 100,000										\$ 100,000	★	✓	✓			
39	Northpoint Access Improvements	Maintenance	\$ -	\$ -	\$ 150,000	\$ 150,000	150,000											\$ 150,000				\$ 150,000	★	✓	✓			
40	Tabby Walk Entrance Relocation	Maintenance	\$ -	\$ -	\$ 200,000	\$ 200,000	200,000											\$ 200,000				\$ 200,000	★	✓	✓			
41	William Hilton Parkway Gateway Corridor & Stoney Corridor	Discretionary	\$ 100,000	\$ -	\$ 100,000	\$ -	100,000					\$ 100,000										\$ 100,000	★	✓				

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Streetscape Enhancements																											
42	Main Street	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.		\$ 1,500,000	\$ -	\$ -															\$ -					
43	New Orleans Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.		\$ -	\$ -	\$ -															\$ -					
44	Old Wild Horse	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.		\$ -	\$ -	\$ -															\$ -					
45	Palmetto Bay Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.		\$ -	\$ -	\$ -															\$ -					
46	Pope Avenue Streetscape Improvements	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified. Includes a pedestrian scramble at Pope Avenue and Lagoon Road. Phase 1: Pedestrian scramble at Pope Avenue and Lagoon Road and design and permitting of intersection improvements.		\$ 333,718	\$ 180,000	\$ 70,000	\$ 70,000	250,000								\$ 250,000					\$ 250,000	★	✓	✓	✓	
47	Arrow Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.		\$ -	\$ -	\$ -	\$ -														\$ -					
Subtotal Streetscape Enhancements			\$ 1,833,718	\$ 180,000	\$ 70,000	\$ -	\$ 70,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000				
William Hilton Parkway Streetscape Enhancements																											
48	Segment 1 - Spanish Wells Road / Wild Horse Road to Wilborn Road / Jarvis Park Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.		\$ -	\$ -	\$ -	\$ -														\$ -					
49	Segment 2 - Wilborn Road / Jarvis Park Road to Beach City Road / Gardner Drive	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.		\$ -	\$ -	\$ -	\$ -														\$ -					
	Segment 3 Interim Safety Improvements - Beach City Road / Gardner Drive to Dillon Road		Construction of interim pedestrian safety improvements including lighting, crosswalk markings, landscaping and signage.		\$ 1,500,000	\$ -	\$ -	\$ -														\$ -					
50	Segment 3 - Beach City Road / Gardner Drive to Dillon Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.		\$ -	\$ -	\$ -	\$ -														\$ -					
51	Segment 4 - Dillon Road to Mathews Drive / Folly Field Road	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.		\$ -	\$ -	\$ -	\$ -														\$ -					
52	Segment 5 - Mathews Drive / Folly Field Road to Shelter Cove Lane	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified. Phase 1: Survey, design, and permitting of median enhancements.		\$ -	\$ -	\$ 300,000	\$ 300,000	300,000								\$ 300,000					\$ 300,000	★	✓			
53	Segment 6 - Shelter Cove Lane to Queens Folly Road / King Neptune Drive	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.		\$ -	\$ -	\$ -	\$ -														\$ -					
54	Segment 7 - Queens Folly Road / King Neptune Drive to Wexford Drive / Shipyard Drive	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified.		\$ -	\$ -	\$ -	\$ -														\$ -					
55	Segment 8 - Sea Pines Circle to Wexford Drive / Shipyard Drive	Discretionary	Implementation of recommendations from the Major Thoroughfares and Corridors Plan including safety improvements, landscaping, signage, lighting, and other improvements identified. Phase 1: Design, permitting, and implementation of improvements to Sea Pines Circle.		\$ 800,000	\$ 350,000	\$ -	\$ 350,000									\$ 350,000					\$ 350,000	★	✓	✓	✓	
Subtotal William Hilton Parkway Streetscape Enhancements			\$ 2,300,000	\$ 350,000	\$ 300,000	\$ -	\$ 300,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000				
56	Wilborn Road & Pembroke Drive Turn Lane Extensions / Curb and Gutter Improvements	Maintenance	Extension of turn lanes to alleviate vehicle stacking at William Hilton Parkway intersections with Wilborn Road and Pembroke Drive.		\$ -	\$ -	\$ -	\$ -														\$ -					
57	Folly Field Road Pedestrian Safety Improvements	Maintenance	Improvements to Folly Field Road to include traffic calming measures and pedestrian crossing enhancements.		\$ -	\$ -	\$ 75,000	\$ 75,000	75,000			\$ 75,000										\$ 75,000	★	✓	✓	✓	



																									FY 2026 Project Schedule		
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58	Roadway Project Management and Contingency	N/A	Contingency for unexpected project expenses.	\$ 25,000	\$ -	\$ 100,000	\$ 100,000	100,000				\$ 100,000										\$ 100,000					
Total Roadway Program			\$ 10,317,218	\$ 2,384,500	\$ 470,000	\$ 2,225,000	\$ 2,695,000	\$ 5,079,500	\$ -	\$ -	\$ -	\$ 1,125,000	\$ -	\$ -	\$ -	\$ 1,354,500	\$ 900,000	\$ 600,000	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 5,079,500				
PARK PROGRAM																											
59	Park Maintenance and Improvements	Maintenance	Repairs, replacement, and general improvements to parks (non-beach) such as facilities, hardscape, landscaping, lighting, boardwalks, and site furnishings, and other capital infrastructure.	\$ 500,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000				\$ 250,000										\$ 250,000	★			✓	
60	Public Art Program	Discretionary	Sculptures, installation, upkeep/maintenance/repair of permanent collection and sites.	\$ 35,375	\$ -	\$ 35,000	\$ 35,000	35,000				\$ 35,000										\$ 35,000	★			✓	
Island Recreation Association		Recreation Center enhancements																									
61	Rec Center Building Improvements	Maintenance	Improvements to Rec Center building and supporting equipment, vehicles, and infrastructure.	\$ 365,000	\$ -	\$ 233,500	\$ 233,500	233,500	\$ 233,500													\$ 233,500	★			✓	
62	Rec Center Pool Improvements	Maintenance	Pool enhancements including dome equipment and pool equipment updates, windscreens, locker replacement, pool covers, etc.	\$ 95,000	\$ -	\$ 195,000	\$ 195,000	195,000	\$ 195,000													\$ 195,000	★			✓	
63	Basketball Court Improvements	Maintenance	Basketball court improvements; backboards, sun shade, light replacement, court replacement.	\$ 45,000	\$ -	\$ -	\$ -	-														\$ -					
64	Athletic Equipment Improvements	Maintenance	New and replacement equipment to support athletics, including practice and game goals for soccer.	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	15,000	\$ 15,000													\$ 15,000	★				
65	Event Equipment Improvements	Maintenance	New and replacement equipment to support special events: Purchase of replacement practice goals for 4-5 year old program, replacement of 3 sets of goals at Barker Field, and purchase of new robotic field liner.	\$ -	\$ -	\$ 67,500	\$ 67,500	67,500	\$ 67,500													\$ 67,500	★				
	Barker Field - Extension Field Improvement		Renovation of soccer field to include lighting, and interior bathroom renovation.	\$ 1,500,000	\$ -		\$ -	-														\$ -					
Subtotal Island Recreation Association			\$ 2,020,000	\$ -	\$ -	\$ 511,000	\$ 511,000	\$ 511,000	\$ 511,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 511,000				
66	Chaplin Community Park Renovation - Phase 1: Parking Renovation & Expansion	Discretionary	Expansion of parking facility to add approximately 154 parking spaces to existing northern and southern parking lots.	\$ 1,907,797	\$ -		\$ -	-														\$ -					
67	Chaplin Community Park Renovation - Phase 2: Soccer Complex, Facility Upgrades, and Parking Expansion	Discretionary	Connect northern parking lot to Casnet Drive and add approximately 82 parking spaces; renovation of soccer fields, tennis courts, and dog park; construction of new pavilion, multi-use facility with restroom, pickleball courts, and playground.	\$ -	\$ -		\$ -	-														\$ -					
68	Colligny Circle NW Quadrant Pocket Park	Discretionary	Improvements include plaza amenity space, landscaping, and a multi-use path.	\$ 500,000	\$ 425,000	\$ 475,000	\$ 475,000	900,000										\$ 900,000				\$ 900,000	★		✓	✓	
69	Crossings Park Renovation - Phase 1: Pickleball Complex	Discretionary	Construct new pickleball complex to include 18 courts, clubhouse with pro-shop and restrooms, parking lot, landscaping and pathway connection to Bristol Sports Area.	\$ 5,000,000	\$ 1,000,000		\$ -	1,000,000				\$ 1,000,000										\$ 1,000,000	★	✓	✓		
70	Crossings Park Renovation - Phase 2: Bristol Sports Arena, Skate Park, and Pump Track	Discretionary	Renovation to Bristol Sports Arena with new cover and fencing over arena, new skate park, and pump track.	\$ -	\$ -	\$ 750,000	\$ 750,000	750,000				\$ 750,000										\$ 750,000	★	✓	✓		
71	Crossings Park Renovation - Phase 3: Baseball Complex	Discretionary	Construction of 2 new baseball fields, restroom, parking lot and Champions Plaza; renovation of 3 existing baseball fields, concessions, training facility, parking lot.	\$ -	\$ -	\$ 250,000	\$ 250,000	250,000										\$ 250,000				\$ 250,000	★	✓	✓		
	Ford Shell Ring		CDBG project; Design and permitting for improvements to supplement Beaufort's County's construction project in FY26.	\$ 50,102	\$ -		\$ -	-														\$ -					
72	Jarvis Creek Park Improvements	Discretionary	Replacement of playground equipment.	\$ 100,000	\$ -	\$ -	\$ -	-														\$ -					
73	Mid-Island Tract Park - Phase 1	Discretionary	Improvements to stormwater and lagoon systems, pathways, parking lot off of Union Cemetery Road, and restrooms (site stabilization).	\$ 2,500,000	\$ 750,000	\$ -	\$ -	750,000				\$ 750,000										\$ 750,000	★	✓	✓		
74	Patterson Family Park	Discretionary	Construction of new Neighborhood Park on Marshland Road providing a pavilion, lawn area, viewing platform overlooking Broad Creek, pedestrian connectivity, parking, and other associated site amenities.	\$ 2,740,583	\$ 2,240,000	\$ 350,000	\$ 350,000	2,590,000				\$ 2,384,727										\$ 205,273	\$ 2,590,000	★	✓	✓	✓
75	Shelter Cove Community Park Expansion, Phase 2	Discretionary	Installation of Best Buddies playground followed by future construction of a Broad Creek boardwalk and viewing platform and landscaping.	\$ 500,000	\$ -		\$ -	-														\$ -					
76	Taylor Family Park	Discretionary	Construction of new Neighborhood Park on Wild Horse Road providing a pavilion, lawn area, recreational play amenities, pedestrian connectivity, parking, and other associated site amenities.	\$ 2,911,416	\$ 2,400,000	\$ 350,000	\$ 350,000	2,750,000				\$ 2,589,735										\$ 160,265	\$ 2,750,000	★	✓	✓	✓
77	Chaplin Linear Park with Treehouse	Discretionary	Linear Park including trail head up-fit, pedestrian bridge at Broad Creek inlet, tree house, and marsh-side trail connection to Singleton Beach Road.	\$ 350,000	\$ -		\$ -	-														\$ -					

																								FY 2026 Project Schedule			
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78	Old Schoolhouse Park Improvements	Discretionary	Landscape & site improvements including ADA parking and sidewalks, pickleball court replacement, restroom, shade, signage, seating, landscaping, etc.	\$ 350,000	\$ 250,000	\$ 500,000	\$ 500,000	750,000									\$ 750,000					\$ 750,000	★	✓	✓	✓	
79	Barker Field Phase 2 & Mitchelville Property Improvements	Discretionary	Development of master plan and identification of future projects.	\$ -	\$ -		\$ -	-														\$ -					
80	Marshland Road Racquet Facility	Discretionary	Future racquet facility identified.	\$ -	\$ -		\$ -	-														\$ -					
	Greens Shell Park Improvements		Replacement of property line fencing, curb, playground equipment, and observation decks	\$ 250,000	\$ -		\$ -	-														\$ -					
81	Park Project Contingency	N/A	Contingency for unexpected project expenses.	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	100,000				\$ 100,000										\$ 100,000					
Total Park Program				\$ 19,815,273	\$ 7,065,000	\$ 2,425,000	\$ 1,146,000	\$ 3,571,000	\$ 10,636,000	\$ 511,000	\$ -	\$ -	\$ 7,859,462	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 1,150,000	\$ -	\$ -	\$ -	\$ 365,538	\$ 10,636,000			
FACILITY & EQUIPMENT PROGRAM																											
82	Facility Maintenance & Improvements	Maintenance	Repairs, replacement, and general improvements to Town facilities such as buildings, plumbing, electrical, roofing, HVAC, hardscape, landscaping, lighting, boardwalks, and site furnishings, and other capital infrastructure.	\$ -	\$ -	\$ 500,000	\$ 500,000	500,000				\$ 500,000										\$ 500,000	★			✓	
83	Facilities Equipment	Maintenance	Landscape equipment, watering tank, and other equipment for maintenance of capital infrastructure.	\$ -	\$ -	\$ 50,000	\$ 50,000	50,000				\$ 50,000										\$ 50,000	★				
84	Town Hall Facility Improvements	Maintenance	Repairs, replacement, and general improvements to Town Hall facility, including structural repairs to floors. A portion of the roll forward budget (\$1.1M) will move to 4 Office Way for FY26.	\$ 1,745,589	\$ 200,000		\$ -	200,000				\$ 200,000										\$ 200,000	★			✓	
85	4 Office Way Renovations	Maintenance	Renovation of recently acquired former bank building to support the Engineering & Projects Department (first floor) and the Technology & Innovation Department (second floor).		\$ 1,100,000	\$ -	\$ -	1,100,000				\$ 757,066					\$ 342,934					\$ 1,100,000	★	✓	✓	✓	
86	IT Equipment & Software	Maintenance	Replacement and acquisition of IT hardware and software equipment including servers, switches, computers, and associated equipment.	\$ 1,582,000	\$ -	\$ 625,000	\$ 625,000	625,000				\$ 625,000										\$ 625,000	★				
87	Fire Hydrant Expansion	Maintenance	Add new fire hydrants, particularly in historic neighborhoods.	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	50,000				\$ 50,000										\$ 50,000	★			✓	
88	Fire & Medical Systems & Equipment	Maintenance	Replacement of fire and medical systems and equipment.	\$ 115,000	\$ -		\$ -	-														\$ -					
89	Furniture Replacement	Maintenance	Replacement of furniture in Town Center.	\$ -	\$ -	\$ 300,000	\$ 300,000	300,000										\$ 300,000				\$ 300,000	★				
90	Security Cameras & Connectivity	Maintenance	Replacement of aging cameras and Wi-Fi upgrades.	\$ 266,500	\$ -	\$ 150,000	\$ 150,000	150,000			\$ 66,197							\$ 83,803				\$ 150,000	★				
91	Tree Planting Program	Discretionary	New tree planting island wide.	\$ 500,000	\$ -	\$ 150,000	\$ 150,000	150,000										\$ 150,000				\$ 150,000	★				
Coastal Discovery Museum Improvements			Coastal Discovery Museum seeks funds to improve and maintain the buildings and grounds including the addition of 3-phase power at the Hay Barn and the addition of power pedestals for special events.																								
92	Discovery House	Maintenance	Paint exterior and interior, doors/hardware, wood rot repairs.	\$ 21,500	\$ -	\$ 20,500	\$ 20,500	20,500										\$ 20,500				\$ 20,500	★			✓	
93	Armstrong / Hack House	Maintenance	Floors and office renovation.	\$ 21,000	\$ -	\$ 10,500	\$ 10,500	10,500										\$ 10,500				\$ 10,500	★			✓	
94	Pavilion	Maintenance	Roof and electrical improvements.	\$ 4,000	\$ -	\$ 4,500	\$ 4,500	4,500										\$ 4,500				\$ 4,500	★			✓	
95	Discovery Lab	Maintenance	Interior repairs.	\$ 1,500	\$ -	\$ 4,500	\$ 4,500	4,500										\$ 4,500				\$ 4,500	★			✓	
96	Pavilion / Restroom Building	Maintenance	Structural repairs.	\$ 5,000	\$ -	\$ 350,000	\$ 350,000	350,000										\$ 350,000				\$ 350,000	★			✓	
97	Horse Barn	Maintenance	Structural repairs.	\$ 30,000	\$ -	\$ 23,000	\$ 23,000	23,000										\$ 23,000				\$ 23,000	★			✓	
98	Hay Barn	Maintenance	Interior repairs.	\$ -	\$ -	\$ 50,000	\$ 50,000	50,000										\$ 50,000				\$ 50,000	★			✓	
99	Miscellaneous Improvements	Maintenance	Front and side gates, boardwalks repair, tree work, well/field irrigation, fence repair, HVAC platform and replacement.	\$ 95,500	\$ -	\$ 23,000	\$ 23,000	23,000										\$ 23,000				\$ 23,000	★			✓	
100	Event Space Improvements	Maintenance	Construction of Town-initiated enhancements including ADA compliance and lighting upgrades.	\$ 450,000	\$ -	\$ 10,000	\$ 10,000	10,000										\$ 10,000				\$ 10,000	★			✓	
	Fire Rescue Training Center Facility Upgrades		Future construction of new facility.	\$ 378,000	\$ -		\$ -	-														\$ -					
Subtotal Coastal Discovery Museum Improvements				\$ 1,006,500	\$ -	\$ 496,000	\$ 496,000	\$ 496,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 496,000	\$ -	\$ -	\$ -	\$ -	\$ 496,000				
101	Fire Rescue Headquarters	Maintenance	Construction of a new Fire Rescue Headquarters building.	\$ -	\$ -	\$ -	\$ -	-														\$ -					

																							FY 2026 Project Schedule				
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102	Jonesville Horse Barn	Maintenance	Renovation of existing stables, demolition of the home behind the stables, fence repairs and replacement, and miscellaneous site improvements.	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000										\$ 500,000				\$ 500,000	★			✓	
103	Mitchelville Freedom Park Improvements	Discretionary	Construction of drive and parking improvements to add dedicated parking and install site electricity to support events.	\$ 1,054,702	\$ 250,000		\$ -	\$ 250,000					\$ 250,000									\$ 250,000	★	✓	✓		
	Shelter Cove Facilities Improvements		Repairs, replacement, and general improvements to Shelter Cove facilities.	\$ 50,000	\$ -		\$ -	-														\$ -					
104	Wild Wing Café Renovation	Discretionary	Renovation of building and site.	\$ 500,000	\$ -		\$ -	-														\$ -					
105	Aunt Chilada Property Improvements	Maintenance	Demolition of recently acquired building, parking lot renovation and construction of a pocket park.	\$ -	\$ -		\$ -	-														\$ -					
106	Town Refuse & Recycling Management Improvements	Discretionary	Improvements and acquisition of equipment for refuse and recycling at Town facilities, parks, and beaches.	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000				\$ 250,000										\$ 250,000	★				
107	Fire Radio Replacement	Maintenance	Replacement of radio communication equipment.	\$ -	\$ -	\$ -	\$ -	-														\$ -					
	Emergency Operations Center Improvements		Center work station renovation, chairs, and painting of interior hallway, dispatch kitchen, office, counter top.	\$ 35,000	\$ -		\$ -	-														\$ -					
	Fire Rescue HQ Replacement		Exterior storage shed renovation, front lobby renovation, and electrical panel surge protection.	\$ 85,000	\$ -		\$ -	-														\$ -					
	Fire Stations 1-7 Replacements		Repairs, replacement, and general improvements to Fire facilities.	\$ 1,127,000	\$ -		\$ -	-														\$ -					
	Fire Training Center		Replace the flooring in office and laundry with LVF.	\$ 10,000	\$ -		\$ -	-														\$ -					
	Security access upgrades		Replacement of the door access control systems at all Fire/Rescue locations.	\$ 175,000	\$ -		\$ -	-														\$ -					
108	Facilities and Equipment Contingency	N/A	Contingency for unexpected project expenses.	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000				\$ 100,000										\$ 100,000					
Total Facility & Equipment Program			\$ 8,402,291	\$ 1,550,000	\$ -	\$ 3,171,000	\$ 3,171,000	\$ 4,721,000	\$ -	\$ -	\$ 66,197	\$ 350,000	\$ 2,432,066	\$ -	\$ -	\$ -	\$ 342,934	\$ 1,529,803	\$ -	\$ -	\$ -	\$ -	\$ 4,721,000				
STORMWATER PROGRAM																											
109	Stormwater Maintenance & Improvements	Maintenance	Various stormwater corrective maintenance and improvement projects based on service request priority scores, including easement acquisitions as needed.	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000							\$ 1,800,000							\$ 1,800,000	★	✓	✓	✓	
110	Stormwater Maintenance Agreement Program	Maintenance	Stormwater program allocation for qualifying corrective maintenance reimbursements for active agreement partners.	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000							\$ 2,000,000							\$ 2,000,000	★			✓	
111	Moonshell / Folly Field Neighborhood Drainage Improvements	Maintenance	Permitting & installation of pipes, inlet structures, and control structures to improve efficiency and reduce long-term maintenance costs along the existing Folly Field ditch between Starfish Drive and the Island Club including making improvements to the outfall connection to the Port Royal main channel (under Folly Field Road and Wimbledon Court).	\$ 100,000	\$ 60,000	\$ -	\$ -	\$ 60,000							\$ 60,000							\$ 60,000	★	✓			
112	75 Helmsman Way Drainage Improvements	Maintenance	Replace existing pipes and replace with larger pipes at a higher elevation with backflow prevention devices to correct identified deficiencies (resilience project).	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000							\$ 50,000							\$ 50,000	★	✓			
113	Bryant Road Pond Restoration	Maintenance	Restoration of existing ponds and new pipe interconnection on property recently acquired by the Town to address drainage system deficiencies.	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000							\$ 25,000							\$ 25,000	★			✓	
114	Cordillo Courts Drainage Improvements	Maintenance	Installation of new drainage infrastructure including pipe, inlets and expansion of an existing detention basin.	\$ 5,880	\$ 5,880	\$ 90,000	\$ 90,000	\$ 95,880							\$ 95,880							\$ 95,880	★			✓	
115	Gum Tree Road Drainage Improvements	Maintenance	Improvements to address various deficiencies along Gum Tree Road between Katie Miller Drive and Georgianna Drive, including regrading of ditches, installation of new inlets, new pipe and repairs along the outfall system.	\$ 80,000	\$ -	\$ 120,000	\$ 120,000	\$ 120,000							\$ 120,000							\$ 120,000	★			✓	
116	Jarvis Creek Outfall	Maintenance	Installation of flap gates on the outfall end of two 84-inch diameter concrete pipes that discharge stormwater from the Jarvis Creek Pump Station outfall system; necessary to improve operation and effectiveness of the pump station during extreme events by mitigating the impacts of tidal storm surge on the system. (resilience project).	\$ 150,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000							\$ 50,000							\$ 50,000	★	✓	✓		
117	Jarvis Creek Pump Station - Pump Replacements	Maintenance	Procure and install new pumps (4 total, 1 replaced per year).	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000							\$ 300,000							\$ 300,000	★			✓	
118	Main Street Drainage Improvements	Maintenance	Improvements based on 2019 assessment completed by Stormwater Utility.	\$ 250,000	\$ 50,000		\$ -	\$ 50,000							\$ 50,000							\$ 50,000	★			✓	
119	Old Woodlands-26 Indian Trail Drainage Improvements	Maintenance	Improvements along the back lot line of three residential properties to address a chronic drainage issue.	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000							\$ 80,000							\$ 80,000	★	✓	✓		

																								FY 2026 Project Schedule			
Project	Project Type	Project Scope	FY 2025 Amended Budget	FY 2026 Estimated Roll Forward Request from FY25 Budget	FY 2026 New Funding Request for Approved FY25 Projects	FY 2026 New Funding Request for New FY26 Projects	Sum of New Funding Requests for FY26 Projects	FY 2026 Proposed Budget	Electric Franchise Fee	Beach Fee	Prior Year Bond Proceeds	Hospitality Tax	State ATAX	Short Term Rental Permit Fee	Stormwater Utility Fee	Road Usage Fee	TIF Rev	Capital	HHI Traffic Impact Fee	Real Estate Transfer Fee	Sunday Liquor Permit Fee	Grants	FY 2026 Total Fund Source	FY 2026 Planning Commission Priority	Design	Permitting	Construction
120	Palmetto Hall Outfall Improvements	Maintenance	Addition of hydraulic capacity at the system outfall and addition of backflow prevention devices.	\$ 80,000	\$ -	\$ 150,000	\$ 150,000	150,000							\$ 150,000							\$ 150,000	★	✓			
121	Water Level Monitoring	Maintenance	Installation of remote monitoring devices to facilitate disaster preparation, pond management, and dynamic model calibration efforts.	\$ -	\$ -		\$ 75,000	\$ 75,000							\$ 75,000							\$ 75,000	★				
122	Weather Monitoring	Maintenance	Installation of weather stations in various locations to provide essential data during extreme weather events and to calibrate dynamic hydraulic models.	\$ -	\$ -		\$ 50,000	\$ 50,000							\$ 50,000							\$ 50,000	★				
123	Central Island Pump Station Overhaul and Resiliency Improvements	Maintenance	Overhaul including 2 new pumps, new controls, debris screens, new genset, new conduit, new SCADA monitoring system, and new control building.	\$ 1,308,720	\$ -	\$ 750,000	\$ 750,000	750,000							\$ 750,000							\$ 750,000	★	✓	✓		
124	Ashmore Channel Resilience/278 Backflow Prevention Port Royal	Maintenance	Install flap gates on each of two large diameter pipes to protect Port Royal and adjacent upstream properties during extreme weather events (resilience project).	\$ -	\$ -		\$ -	-														\$ -					
125	Gum Tree Channel Capacity Improvements at Chinaberry Crossing	Maintenance	Channel and road crossing improvements to address identified system deficiencies.	\$ -	\$ -		\$ 120,000	\$ 120,000							\$ 120,000							\$ 120,000	★	✓	✓		
126	24 Pope Avenue Outfall to Shipyard	Maintenance	Design and install drainage infrastructure to correct an identified deficiency impacting drainage on Pope Avenue.	\$ -	\$ -		\$ -	-														\$ -					
127	25 Dunnagans Alley Parking Lot Drainage Improvements	Maintenance	Installation of an inlet and a pipe to drain a Town-owned parking lot.	\$ -	\$ -		\$ -	-														\$ -					
128	Airport Outfall Ditch Relocation	Maintenance	Relocation of primary system ditch that drains Palmetto Headlands and the airport to accommodate future development on a Town-owned parcel at the end of Summit Drive.	\$ -	\$ -		\$ -	-														\$ -					
129	Arrow Road Laydown Yard Improvements	Maintenance	Adding rock to reduce tracking of sediment onto Arrow Road.	\$ -	\$ -		\$ 75,000	\$ 75,000							\$ 75,000							\$ 75,000	★			✓	
130	Arrow Road Outfall at Greenery	Maintenance	Relocate a primary system outfall pipe that drains portions of Arrow Road, Palmetto Bay Road, and Archer Road to address an identified deficiency.	\$ -	\$ -		\$ -	-														\$ -					
131	Burkes Beach Area Drainage Improvements	Maintenance	Design and install drainage infrastructure to correct several identified deficiencies on Burkes Beach Road, Beach Front Lane, Barrier Beach Cove, and Sandy Beach Trail.	\$ -	\$ -		\$ -	-														\$ -					
132	Gardner Channel Capacity Improvements at 278	Maintenance	Excavate a primary system channel to restore conveyance capacity.	\$ -	\$ -		\$ -	-														\$ -					
133	Marshland Road Pathway Drainage Issues	Maintenance	Implement various improvements along the Town-owned pathway to address identified deficiencies.	\$ -	\$ -		\$ -	-														\$ -					
134	Muddy Creek South Outfall	Maintenance	Outfall ditch capacity improvements to protect the Muddy Creek Neighborhood (easements required).	\$ -	\$ -		\$ -	-														\$ -					
135	North Forest Beach Pipe Replacements	Maintenance	Replacement of perforated pipe along 9 streets in North Forest Beach to restore and improve functionality of Town-owned systems along private roads with in Town easements.	\$ -	\$ -		\$ -	-														\$ -					
136	Shipyard Pump Station Overhaul	Maintenance	Overhaul of a critical pump station including replacement of electronic controls, generator, and pumps.	\$ -	\$ -		\$ -	-														\$ -					
137	Squire Pope Outfalls-Backflow Prevention (2)	Maintenance	Add flap gates at the end of two primary system outfalls to improve hydraulic functionality (resilience project).	\$ -	\$ -		\$ -	-														\$ -					
138	The Links at Port Royal Improvements	Maintenance	Drainage system capacity improvements to protect Port Royal, Folly Field, Island Club, Islanders Beach Park, and residential properties along Wimbledon Court.	\$ -	\$ -		\$ -	-														\$ -					
139	Woodlake Villas/Mathews Drive Outfall Improvements	Maintenance	Design and implement drainage system improvements to correct identified deficiencies and mitigate flooding potential in Woodlake Villas.	\$ -	\$ -		\$ -	-														\$ -					
140	Woodward Ave Pipe Rehabilitation	Maintenance	Line or replace a primary system pipe to address an identified deficiency.	\$ -	\$ -		\$ -	-														\$ -					
141	Arrow Road Powerline Channel Excavation - Capacity Improvements	Maintenance	Excavate a primary system channel to restore conveyance capacity.	\$ -	\$ -		\$ -	-														\$ -					
	Howell Tract Access Gate		Install a new automatic gate with code or card access at the entrance to the Howell Tract lay-down area.	20,000	\$ -		\$ -	-														\$ -					
	Lawton Pump Station Replacement		Replacement of one pump at the Lawton Pump Station. This was the last of three pumps replaced in 2022.	\$ 198,710	\$ -		\$ -	-														\$ -					
142	Stormwater Contingency	N/A	Contingency for unexpected project expenses.	\$ -	\$ -		\$ 500,000	\$ 500,000							\$ 500,000							\$ 500,000					
Total Stormwater Program								6,350,880	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 6,350,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,350,880				
FLEET PROGRAM																											
143	Staff Vehicle Replacement	Maintenance	Replace two staff vehicles that have reached their 120,000 mile / 12 year mark.	\$ 130,000	\$ -	\$ 80,000	\$ 80,000	80,000						\$ 80,000								\$ 80,000	★				
144	Engine/Pumper Replacement/Quint Company Replacement	Maintenance	Replacement of fire response vehicles.	\$ 6,884,707	\$ -		\$ -	-														\$ -					
145	Support Vehicle Replacement	Maintenance	Fork lift Delivered in service. FY25 \$ is for Service Truck.	\$ 100,000	\$ -		\$ -	-														\$ -					
146	Ladder Truck Replacement	Maintenance	Ladder Truck Replacement - (2) Tillers 36 month build (minimum lead time).	\$ 4,500,000	\$ -		\$ -	-														\$ -					
147	New Staff Vehicles	Maintenance	New vehicles not considered replacement.	\$ -	\$ -		\$ -	-														\$ -					
148	Specialty Vehicles	Maintenance	Replacement of Specialty vehicles.	\$ -	\$ -		\$ -	-														\$ -					
149	Battalion 1 Replacement	Maintenance	Replacement of Battalion 1 vehicle.	\$ -	\$ -		\$ -	-														\$ -					
150	Medic Unit Replacement	Maintenance	Replacement of Medic Units (10-year cycle).	\$ -	\$ -		\$ -	-														\$ -					

																									FY 2026 Project Schedule		
Project	Project Type	Project Scope	FY 2025 Amended Budget	FY 2026 Estimated Roll Forward Request from FY25 Budget	FY 2026 New Funding Request for Approved FY25 Projects	FY 2026 New Funding Request for New FY26 Projects	Sum of New Funding Requests for FY26 Projects	FY 2026 Proposed Budget	Electric Franchise Fee	Beach Fee	Prior Year Bond Proceeds	Hospitality Tax	State ATAX	Short Term Rental Permit Fee	Stormwater Utility Fee	Road Usage Fee	TIF Rev	Capital	HHI Traffic Impact Fee	Real Estate Transfer Fee	Sunday Liquor Permit Fee	Grants	FY 2026 Total Fund Source	FY 2026 Planning Commission Priority	Design	Permitting	Construction
Public Safety Boat		One new boat	\$ 36,000	\$ -	\$ -		\$ -	-															\$ -				
151	Fleet Contingency	N/A	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000	100,000						\$ 100,000									\$ 100,000				
Total Fleet Program			\$ 11,750,707	\$ -	\$ -	\$ 180,000	\$ 180,000	180,000	\$ -	\$ -		\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000				
LAND ACQUISITION PROGRAM																											
152	Land Acquisition Administration	Discretionary	\$ 9,142,904	\$ -	\$ -	\$ 250,000	\$ 250,000	250,000												\$ 250,000			\$ 250,000	★			
Total Land Acquisition Program			\$ 9,142,904	\$ -	\$ -	\$ 250,000	\$ 250,000	250,000	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000				
Total Capital Improvements Program Fund			\$ 88,720,703	\$ 27,215,380	\$ 37,015,000	\$ 13,457,000	\$ 50,472,000	77,687,380	\$ 511,000	\$ 41,220,000	\$ 66,197	\$ 9,934,462	\$ 2,832,066	\$ 180,000	\$ 6,350,880	\$ 1,354,500	\$ 2,242,934	\$ 3,279,803	\$ 1,100,000	\$ 250,000	\$ 1,000,000	\$ 7,365,538	\$ 77,687,380				

## **FY2026 DEBT SERVICE FUND SUMMARY**

- Debt Service Property Taxes – Milage reduced from 5.5 mills to 5.1 mills in FY26 (4% decrease/\$272k from FY24 Actuals)
- The Town has paid \$115.9M in principal from FY18 through FY25. An additional \$14.2M is planned in FY26.
- The Series 2017B Special Obligation Bond (Beach Preservation Fee Pledge) is callable on August, 1, 2025. The payment of the remaining balance is included in the FY26 Budget (\$7.495 million), in addition to the regular FY26 payments (\$3.9 million).
- Beach Renourishment is currently budgeted at 100% cash. A bond issue may be considered after budget is adopted.
- The Debt Service Fund Balance currently has a \$14.8 million surplus. A short-term bond issue may be considered to draw these funds in FY26.
- The Town continues to improve its financial position and capacity by steadily decreasing debt, increasing reserves, and increasing assessed values.
- Stormwater bonds are paid through the Stormwater Fund.

### **Revenues – \$18,864,083:**

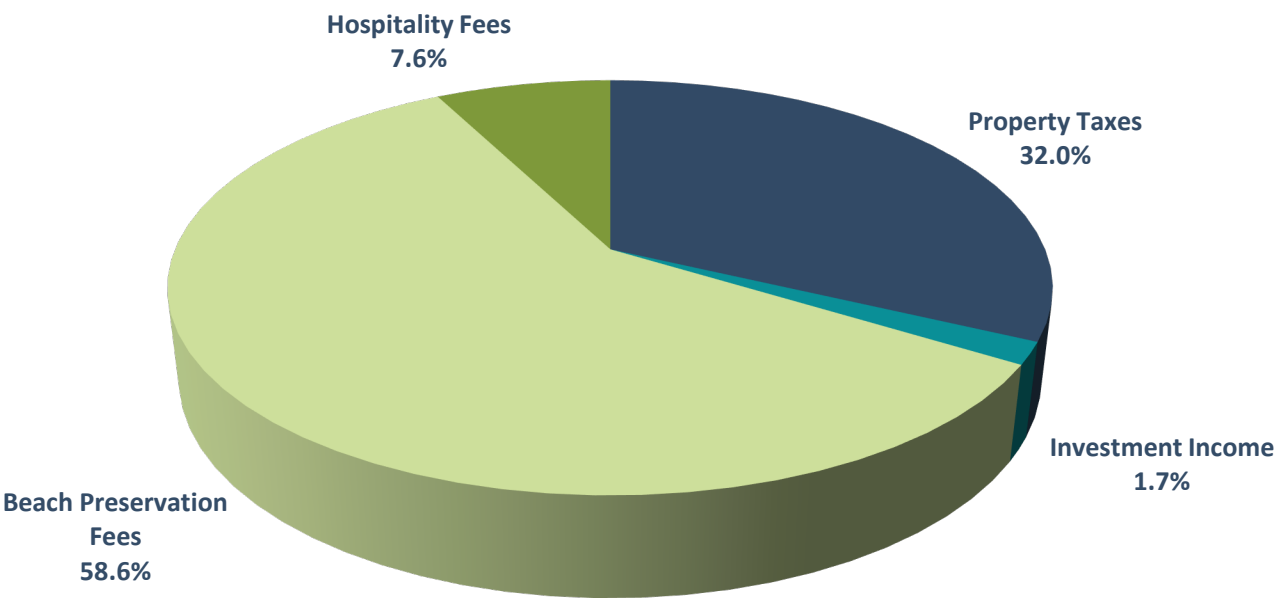
- Bonds are paid by:
  - Property Taxes – \$6.0 million (32% of the budget)
  - Beach Preservation Fees - \$11.1 million (59% of the budget) – Increased 154% for the scheduled and Callable Beach Special Obligation Bond payments
  - Hospitality Tax - \$1.4 million (8% of the budget) Down 22% for the reduction in scheduled Hospitality Tax Special Obligation Bond payments.
  - Investment Income – \$325 thousand (2% of the budget)

### **Expenditures – \$18,864,083:**

- Total Budget is an increase of \$2 million (13%):
  - Principal - \$7.3 million (42% decrease)
  - Callable Bond Principal - \$7.5 million
  - Interest - \$1.6 million (32% decrease)
  - Bank Fees - \$17.6 thousand (75% decrease)
  - Anticipated Debt Costs - \$2.4 million (50% increase)

# FY2026 DEBT SERVICE BUDGET

Sources of Funds: Debt Service Fund - \$18,864,083

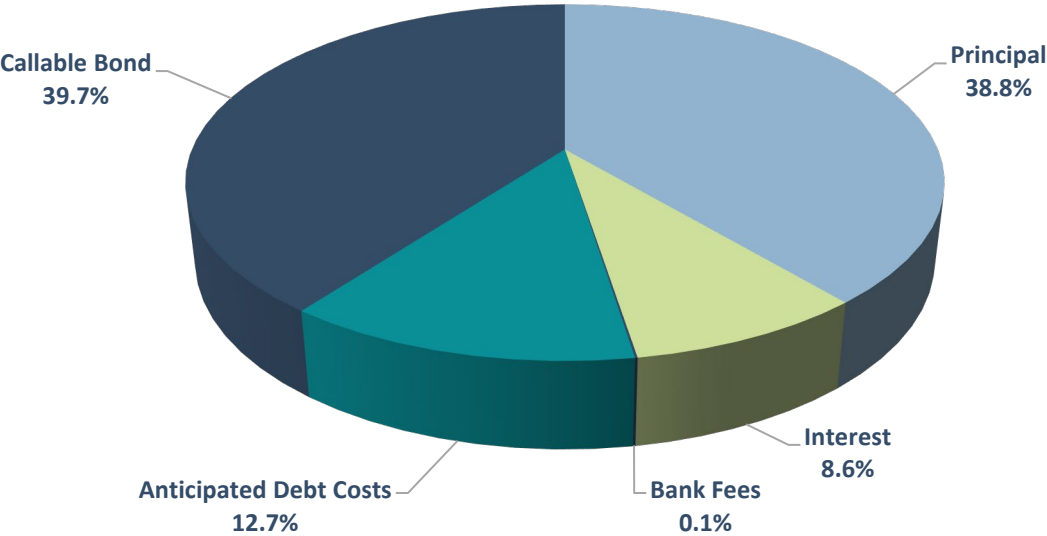


	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY26 to FY25 Budget \$ Change	FY26 to FY25 Budget % Change	% of Budget
Property Taxes	\$ 5,886,700	\$ 6,308,036	\$ 5,843,144	\$ 6,035,600	\$ 192,456	3.29%	32.00%
Investment Income	436,184	657,135	338,365	325,115	(13,250)	-3.92%	1.72%
Transfers In:							
Beach Preservation Fees	3,952,375	3,948,375	4,346,625	11,062,000	6,715,375	154.50%	58.64%
Natural Disasters Fund	3,537,765	-	-	-	-	0.00%	0.00%
Hospitality Fees	1,444,691	1,437,134	1,843,158	1,441,368	(401,790)	-21.80%	7.64%
Tax Increment Financing (TIF)	3,927,564	3,931,259	3,928,708	-	(3,928,708)	-100.00%	0.00%
Real Estate Transfer Fee	1,097,350	1,095,850	400,000	-	(400,000)	-100.00%	0.00%
Total Revenues	\$ 20,282,629	\$ 17,377,789	\$ 16,700,000	\$ 18,864,083	\$ 2,164,083	12.96%	100.00%



# FY2026 DEBT SERVICE BUDGET

Uses of Funds: Debt Service Fund - \$18,864,083



	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY26 to FY25 Budget \$ Change	FY26 to FY25 Budget % Change	% of Budget
Principal	\$ 16,055,000	\$ 12,995,000	\$ 12,625,000	\$ 7,325,000	\$ (5,300,000)	-41.98%	38.83%
Interest	3,289,080	2,809,733	2,403,968	1,626,483	(777,485)	-32.34%	8.62%
Bank Fees	18,850	15,850	71,032	17,600	(53,432)	-75.22%	0.09%
Anticipated Debt Costs	-	-	1,600,000	2,400,000	800,000	50.00%	12.72%
Callable Bond - Beach Preservation S.O. Bond	-	-	-	7,495,000	7,495,000	100.00%	39.73%
<b>Total Expenditures</b>	<b>\$ 19,362,930</b>	<b>\$ 15,820,583</b>	<b>\$ 16,700,000</b>	<b>\$ 18,864,083</b>	<b>\$ 2,164,083</b>	<b>12.96%</b>	<b>100.00%</b>

# FY2026 DEBT SERVICE BUDGET

## Debt Service Payments

Debt Service Payments - (without Stormwater Bonds)

General Obligation Bonds (Original Issue Amount)

Series 2016C GO Referendum Refunding Bonds (\$9,035,000)
Series 2020A GO Referendum Refunding Bonds (\$5,830,000)- to 2020A
Series 2017A GO Non-Referendum Bonds (\$27,310,000)
Series 2020B GO Referendum Bonds (\$6,285,000)
Series 2019 GO Obligation Bonds (\$5,000,000)

Total General Obligation Bonds

Revenue / Special Obligation Bonds (Original Issue Amount)

Series 2019 Special Bonds (Hospitality Tax) (\$16,520,000)
Series 2017B Special Bonds (Beach Preservation Fee) (\$30,075,000)

Series 2017B Special Bonds (Beach Preservation Fee) (\$30,075,000) (a)

Total Revenue / Special Obligation Bonds

Grand Total - Existing Debt (b)

Stormwater debt is accounted for in the Stormwater Fund. Outstanding Stormwater debt are these two special revenue bond

Stormwater Bonds (Original Issue Amount)

Series 2021 Special Bonds (Stormwater) (\$5,630,000)
Series 2018 Special Bonds (Stormwater) (\$3,200,000)

Total Stormwater Special Obligation Bonds

Note: A lease purchase option planned for execution for the purchase of the new fire trucks from HTAX revenues in mid calendar year 2025. Payments on the fire trucks will be budgeted in the Fire Rescue operating budget so that the expectation is replacement when the lease is fulfilled. This keeps the fleet renewed to maximize efficiency and effectiveness.

(a)Callable Bond - August 1, 2025

(b)Comparable amounts for FY 2025 are \$2,403,968 interest and \$12,625,000 principal payments – indicating the Town’s relatively fast payout schedule and significant progress toward reducing outstanding balances.

Interest	Principal	Total	Balance After FY26 Pmts	Final Payment FY
116,238	465,000	581,238	4,575,000	2035
142,600	740,000	882,600	2,445,000	2028
788,319	780,000	1,568,319	23,775,000	2047
79,308	480,000	559,308	4,620,000	2035
136,650	215,000	351,650	3,720,000	2039
\$ 1,263,115	\$ 2,680,000	\$ 3,943,115	39,135,000	
\$ 276,368	\$ 1,165,000	\$ 1,441,368	\$ 8,620,000	2036
87,000	3,480,000	3,567,000	7,495,000	2028
-	7,495,000	7,495,000	-	2026
\$ 363,368	\$ 12,140,000	\$ 12,503,368	\$ 8,620,000	
\$ 1,626,483	\$ 14,820,000	\$ 16,446,483	47,755,000	
\$ 7,802	\$ 940,000	\$ 947,802	\$ -	2026
28,049	335,000	363,049	700,000	2028
\$ 35,851	\$ 1,275,000	\$ 1,310,851	\$ 700,000	

## **FY2026 STORMWATER UTILITY FUND SUMMARY**

### **Revenues – \$11,140,277:**

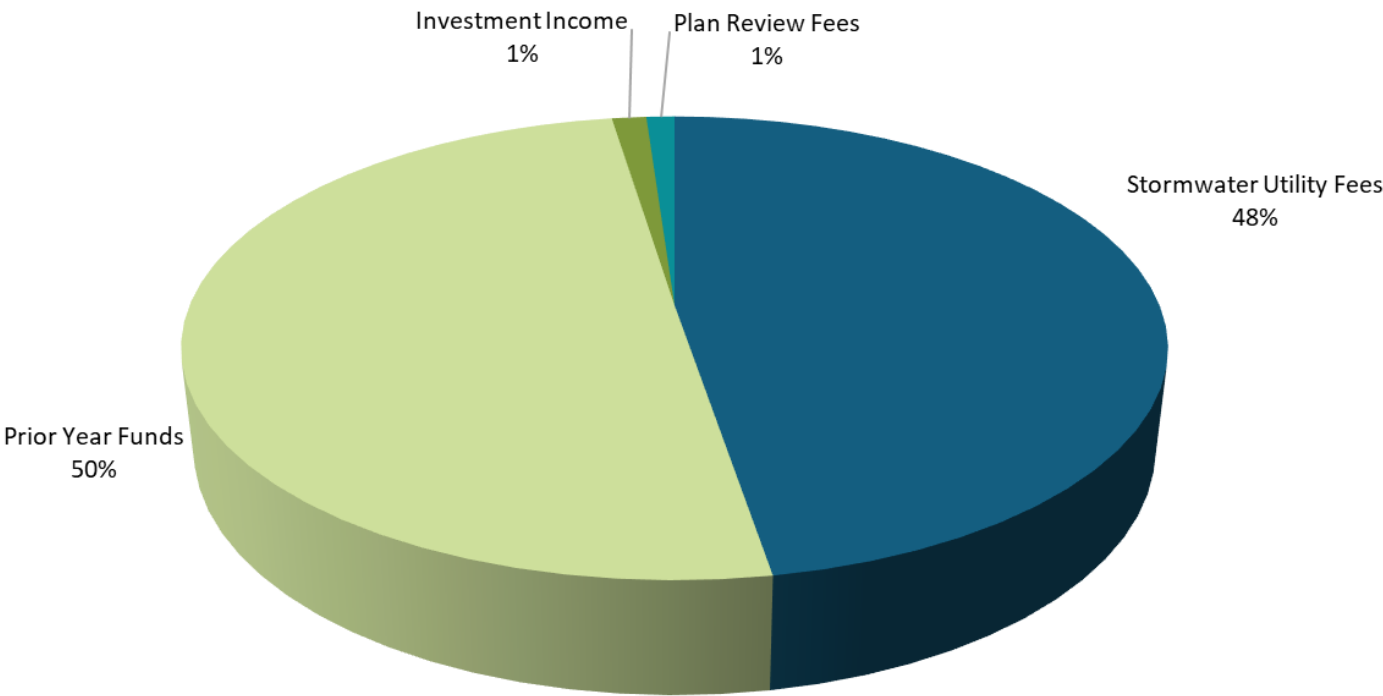
- **Stormwater Utility Fees** – \$5,275,035 with a 4% increase from FY25 Budget, Stormwater Rate will remain the same; FY26 Proposed Budget is aligned with FY24 Actual.
- **Prior Year Funds** – \$5,592,662 with a 49% increase in planned Stormwater Fund Balance use due to an increase in Stormwater Infrastructure Investment. Funds will be transferred to the CIP Fund for Stormwater Projects.
- **Investment Income** – \$150,000 with No change from FY25.
- **Plan Review Fees** – \$122,580 with a 4% Increase from FY25 Budget, FY26 Projection aligned with FY24 Actual.

### **Expenditures – \$11,140,277:**

- **Salaries & Benefits** – \$916,066 with a 9% increase includes 4% merit-based increase and covers increases in Medical and Workers Compensation.
- **Operating** – \$190,480 with a 4% decrease due to a reduction in general operating expenses.
- **Monitoring** – \$110,000 with a 43% decrease, quarterly water quality monitoring services and supplemental water quality testing. Tide and Weather Monitoring have been transferred to the CIP budget along with all Stormwater projects in FY26.
- **Inventory & Modeling / Analysis** – \$790,000 with a 16% increase:
  - Resilience Study Phase 2
  - Lawton Basin / Baynard Cove Basin (Sea Pines) Inventory & Modeling
- **POA Systems & Public Systems Corrective Maintenance** – \$0 with a 100% decrease (\$2.3m), all POA Agreement and Public System Corrective Maintenance is in the FY 26 CIP Budget.
- **Routine Maintenance & Contingency** – \$735,000 with a 40% decrease due to the majority of Contingency moving to the CIP budget. Routine Maintenance includes Pond Maintenance of 55 Town Owned Ponds; Street Sweeping of Public Roads and Parking Lots; Routine Channel Maintenance for 52 sites maintained twice per year, plus contingency for additional sites and/or services.
- **Pump Station Maintenance (4 Pump Stations)** – \$555,000 with a 47% decrease:
  - Pump Inspections, Repairs, Maintenance, and Contingency
  - Generator Routine Maintenance & Inspection
  - Electrical Services and Monitoring
  - Control Building Maintenance
- **Stormwater Depreciation, Amortization, Interest & fees** – \$1,142,851 with an 8% decrease, due to a reduction in Interest expenses and amortization in FY26.
- **Transfers Out:**
  - **To General Fund** – \$350,000 with a 180% increase based on a recent assessment of Stormwater operational support provided by Town Staff and facility resources.
  - **To CIP Fund** – \$6,350,880 with a 437% increase of investment in Stormwater projects and infrastructure. In FY26 all Stormwater-related projects are in the CIP budget, including:
    - Stormwater Corrective Maintenance & Improvement Projects (\$1.8m)
    - Stormwater Active Drainage Agreement Partner Corrective Maintenance Project Reimbursements (\$2.0m)
    - Stormwater Capital Projects (\$2.5m)

# FY2026 STORMWATER BUDGET

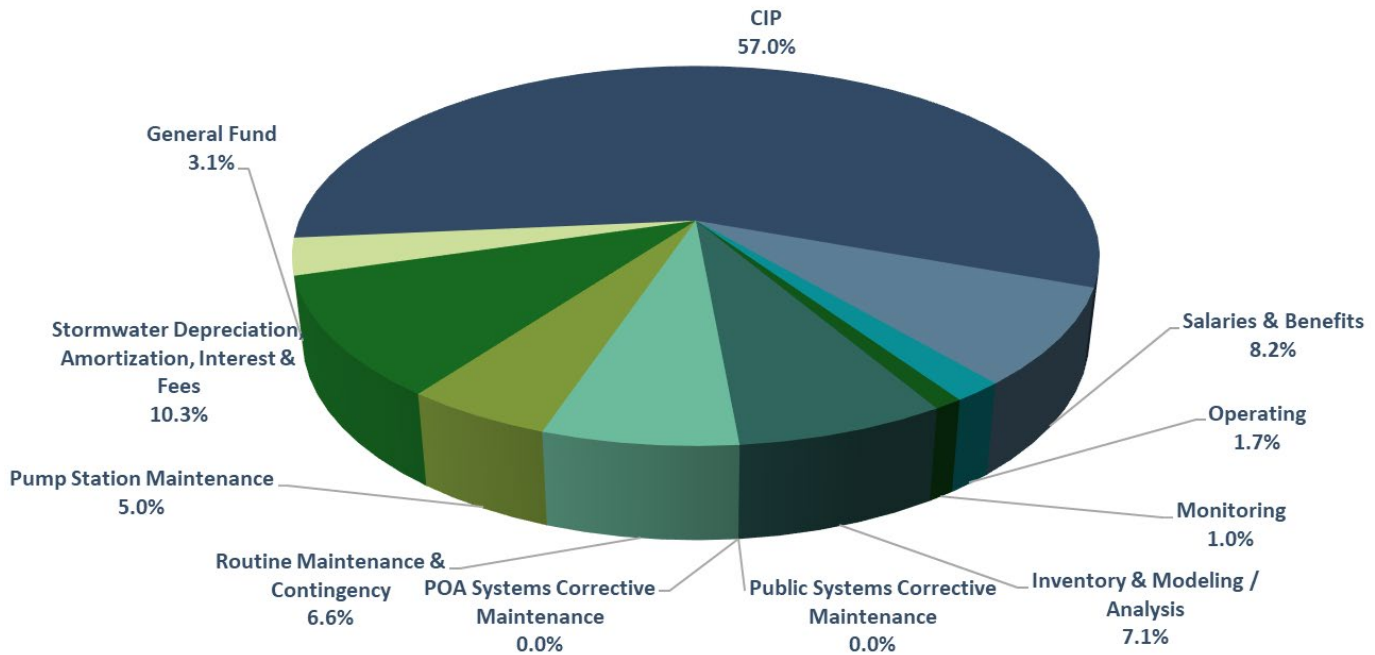
Sources of Funds: Stormwater Utility Fund - \$11,140,277



	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget	FY26 to FY25 Budget \$ Change	FY26 to FY25 Budget % Change	% of Budget
Stormwater Utility Fees	\$5,066,598	\$5,275,035	\$5,067,000	\$ 5,275,035	\$ 208,035	4.11%	47.35%
Prior Year Funds	-	-	3,753,271	5,592,662	1,839,391.0	49.01%	50.20%
Investment Income	169,769	328,692	150,000	150,000	-	0.00%	1.35%
Plan Review Fees	-	122,580	112,420	122,580	10,160.0	9.04%	1.10%
Transfers In:						0.00%	
State ATAX	490,000	-	-	-	-	0.00%	0.00%
Total Revenues	\$5,236,367	\$5,726,307	\$9,082,691	\$ 11,140,277	\$ 2,057,586	22.65%	100.00%

## FY2026 STORMWATER BUDGET

Uses of Funds: Stormwater Utility Fund - \$11,140,277



	FY2023	Actual	FY2024 Actual	FY2025 Revised Budget	FY2026 Adopted Budget	FY26 to Budget Change	FY25 FY26 to Budget Change	FY25 %	% of Budget
Salaries & Benefits	\$	556,582	\$ 750,240	\$ 842,381	\$ 916,066	\$ 73,685		8.75%	9.27%
Operating		134,289		156,316	190,480	(8,090)		-4.07%	2.19%
Monitoring		109,225		97,814	110,000	(84,000)		-43.30%	2.14%
Inventory & Modeling / Analysis		644		100,905	790,000	109,568		16.10%	7.49%
POA Systems Corrective Maintenance		464,917		487,335	-	(1,597,253)		-100.00%	17.59%
Public Systems Corrective Maintenance		174,444		633,149	-	(735,057)		-100.00%	8.09%
Routine Maintenance & Contingency		179,519		467,674	735,000	(493,595)		-40.18%	13.53%
Pump Station Maintenance		168,793		312,765	555,000	(495,277)		-47.16%	11.56%
Stormwater Depreciation, Amortization, Interest & Fees		1,175,084		1,159,011	1,142,851	(105,723)		-8.47%	13.75%
Transfers Out:								0.00%	
General Fund		125,000		125,000	350,000	225,000		180.00%	1.38%
CIP Stormwater Program		-		860,000	6,350,880	5,168,328		437.05%	13.02%
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>3,088,497</b>	<b>\$</b>	<b>5,150,209</b>	<b>\$ 9,082,691</b>	<b>\$ 2,057,586</b>		<b>22.65%</b>	<b>100.00%</b>

## **FY2026 GGHNCDC FUND SUMMARY**

### **Revenues - \$3,286,603:**

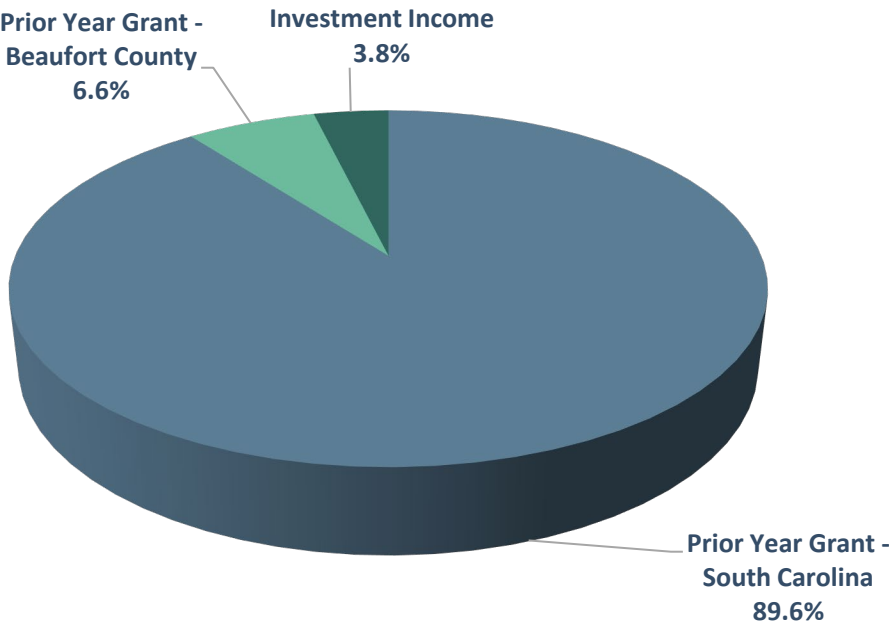
- Funding for the Corporation's start-up was provided by a \$5 million South Carolina earmark, and a \$500k Beaufort County Grant (funds derived from ARPA). The grants were received in FY2023, and have carried forward to FY24, FY25, and FY26.

### **Expenditures - \$3,286,603:**

- Budget endorsed by the Board of Directors in March 2025. FY26 planned expenditures of \$3.3 million include the following priorities:
  - Salaries & Benefits - \$212,801 with a 6% increase (\$12k)
    - Includes increases for – up to 4% performance-based pay, medical insurance premiums, life insurance, and workers compensation
  - Operating - \$39,592 with a 39% decrease (\$25k)
    - Reduction of general operating expenses
  - Professional Services - \$204,210 with a 34% decrease (\$105.8k)
    - Wayfinding Application - Phase II
      - Includes development of technology and signage
    - Legal Services
      - Services for property owners in the William Hilton Parkway Corridor that have been impacted by the highway development project
      - Land appraisals to support the evaluation of property for purchase by the CDC, or the evaluation of property on behalf of family members in the William Hilton Parkway Corridor
    - Architectural, Engineering and Construction Services
      - Design and permitting services for renovation or construction of CDC headquarters
    - Lowcountry Gullah Consulting Services
  - Grants and Incentive Loans - \$1,500,000 (no change from FY25 Budget)
    - Loans to support the development of land in culturally sensitive communities
    - Small business Development
      - Implement the second series of Money Talks financial education workshops
      - Launch small business lending. Goal: \$500k to lend to businesses in historic neighborhoods in support of business growth and development (in the range of \$5k to \$50k, pending final legal review)
      - Real Estate lending. Goal: \$1 million to lend in support of landowners lacking access to traditional forms of capital in the historic neighborhoods. Pending final legal review
  - Capital Outlay and Land Acquisition - \$1,250,000 (no change from FY25 Budget)
    - Purchase of site for development of CDC main office
  - Project Expenses and Contingency - \$80,000 (no change from FY25 Budget)
    - General Contingency – to support unforeseen costs of development of main office and other projects

# FY2026 GGHNCDC FUND BUDGET

**Sources of Funds:** Gullah Geechee Historic Neighborhoods Community Development Corporation Fund - \$3,286,603

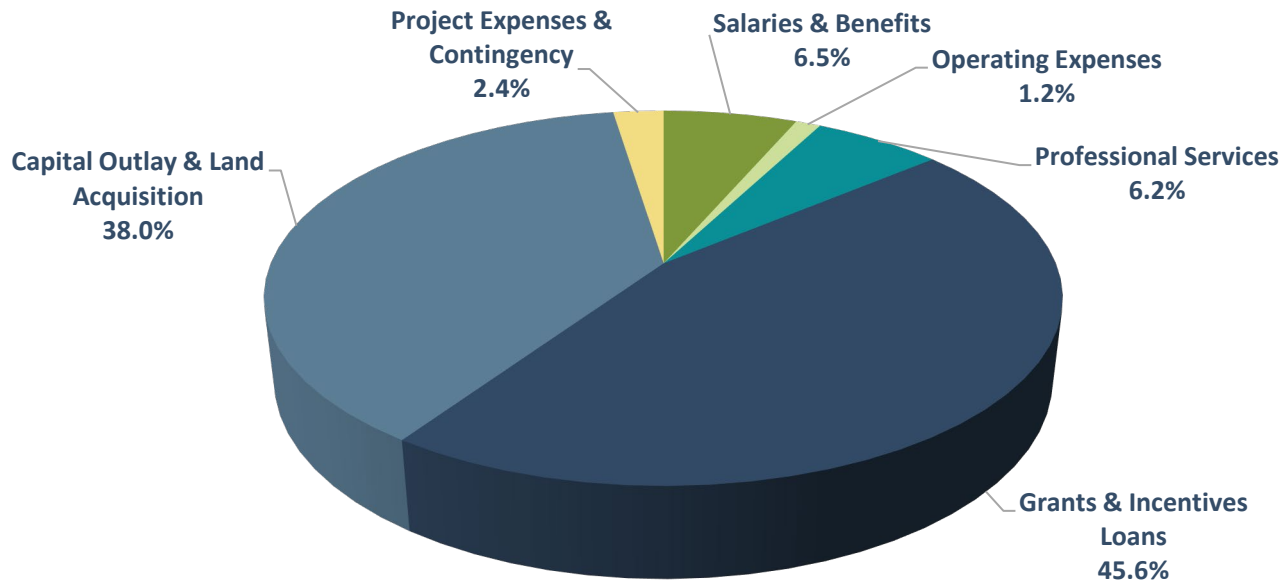


	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY26 to Budget Change	FY25 \$	FY26 to Budget Change	FY25 %	% of Budget
South Carolina Grant	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	-		0.00%	0.00%
Beaufort County Grant	500,000	-	-	-	-	-		0.00%	0.00%
Prior Year Grant - South Carolina	-	-	5,000,000	2,945,169	(2,054,831)			-41.10%	89.61%
Prior Year Grant - Beaufort County	-	-	216,434	216,434	-	-		0.00%	6.59%
Investment Income	72,375	275,478	125,000	125,000	-	-		0.00%	3.80%
Total Revenues	\$ 5,572,375	\$ 275,478	\$ 5,341,434	\$ 3,286,603	\$ (2,054,831)			-38.47%	100.00%



## FY2026 GGHNCDC FUND BUDGET

**Uses of Funds:** Gullah Geechee Historic Neighborhoods Community Development Corporation  
Fund - \$3,286,603



	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY26 to Budget Change	FY25 \$	FY26 to Budget Change	FY25 %	% of Budget
Salaries & Benefits	\$ -	\$ 125,464	\$ 200,376	\$ 212,801	\$ 12,425			6.20%	6.47%
Operating Expenses	156,815	3,678	65,125	39,592	(25,533)			-39.21%	1.20%
Professional Services	-	-	310,000	204,210	(105,790)			-34.13%	6.21%
Grants & Incentives Loans	-	-	1,500,000	1,500,000	-			0.00%	45.64%
Capital Outlay & Land Acquisition	-	-	1,250,000	1,250,000	-			0.00%	38.03%
Project Expenses & Contingency	-	-	80,000	80,000	-			0.00%	2.43%
<b>Total Expenditures</b>	<b>\$ 156,815</b>	<b>\$ 129,142</b>	<b>\$ 3,405,501</b>	<b>\$ 3,286,603</b>	<b>\$ (118,898)</b>			<b>-3.49%</b>	<b>100.00%</b>

## FY2026 HOUSING FUND SUMMARY

### Revenues – \$3,978,137:

- Prior Year Funds (\$3,781,088):
  - ARPA Funds (\$1,000,000)
  - State ATAX Funds (\$1,000,000)
  - General Fund (\$1,781,088)
- Transfer from General Fund (\$197,049):
  - Workforce Housing Personnel and Operating costs moving from the General Fund in FY26

### Expenditures – \$3,978,137:

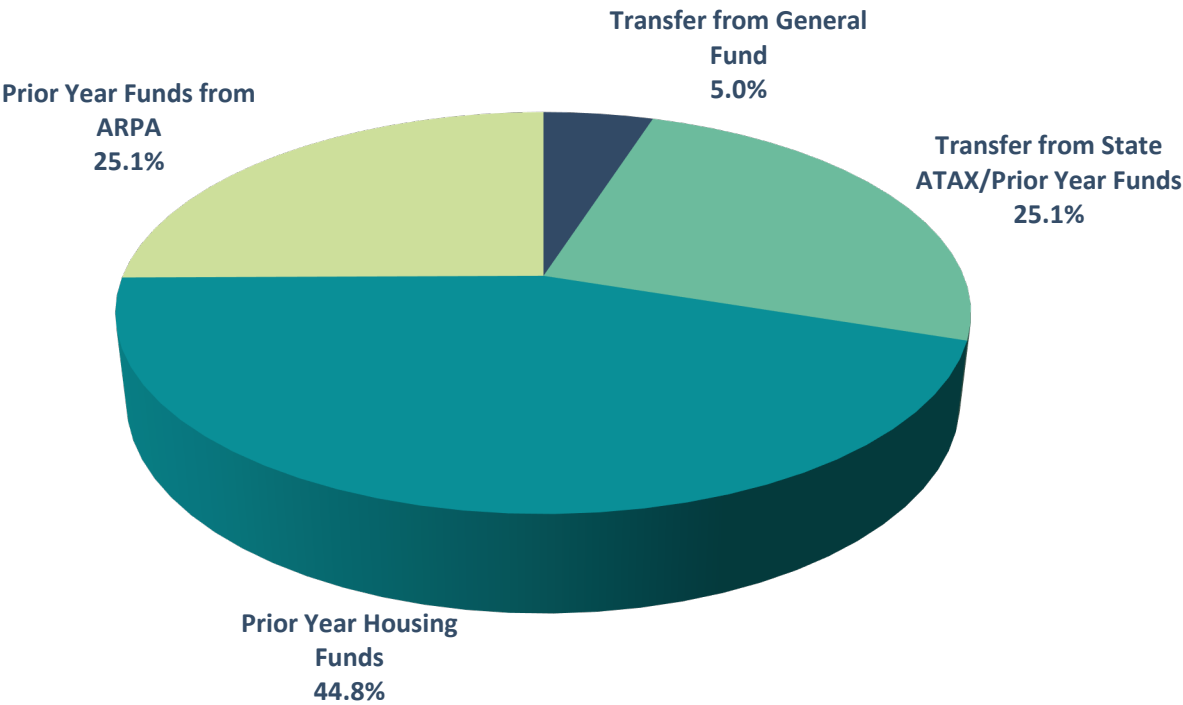
- Execute the Northpoint Public-Private Partnership Ground Lease for delivery of the project (\$1,000,000)
- Implement Muddy Creek Neighborhood Stabilization Plan (\$1,500,000)
  - Infrastructure improvements for roads, water, sewer, stormwater, lighting, landscaping, signage, broadband, etc.
- RFQ/RFP for Bryant Road Public-Private Partnership and related infrastructure improvements (\$1,000,000)
- Workforce Housing Salaries & Benefits (\$194,332)
  - Personnel moving from the General Fund in FY26
- Workforce Housing Operating (\$102,717)
  - Public-Private Partnership legal services (\$50,000)
  - Housing Dashboard and Housing Market Studies (\$50,000)
  - Housing Operating Costs (\$2,717)
- Beaufort Jasper Housing Trust (Year 3 & 4 - \$181,088)

	Year Sum	Beaufort County	Hilton Head Island	Bluffton	Port Royal	City of Beaufort	Jasper County	Hardeeville	Yemassee
Y1*	\$ 2,035,058	\$ 1,119,523	\$ 156,815	\$ 59,474	\$ 197,669	\$ 200,671	\$ 175,240	\$ 108,699	\$ 16,967
Y2	515,000	228,605	86,559	63,702	32,683	31,274	57,117	12,579	2,482
Y3	530,750	235,596	89,206	65,650	33,682	32,230	58,864	12,964	2,558
Y4	546,672	242,664	91,882	67,619	34,693	33,197	60,629	13,353	2,635
Y5	563,072	249,944	94,639	69,648	35,734	34,193	62,448	13,753	2,714
Y6	579,965	257,442	97,478	71,737	36,806	35,219	64,322	14,166	2,795
Y7	597,363	265,165	100,402	73,889	37,910	36,275	66,251	14,591	2,879
Y8	615,284	273,120	103,414	76,106	39,047	37,364	68,239	15,028	2,966
Y9	633,743	281,314	106,517	78,389	40,218	38,485	70,286	15,479	3,055
Y10	652,755	289,753	109,712	80,741	41,425	39,639	72,395	15,944	3,146
<b>Sum</b>	<b>\$ 7,269,662</b>	<b>\$ 3,443,126</b>	<b>\$ 1,036,624</b>	<b>\$ 706,955</b>	<b>\$ 529,867</b>	<b>\$ 518,547</b>	<b>\$ 755,791</b>	<b>\$ 236,556</b>	<b>\$ 42,197</b>

\*Year 1 = 3% of American Rescue Plan Funds

FY2026 HOUSING FUND

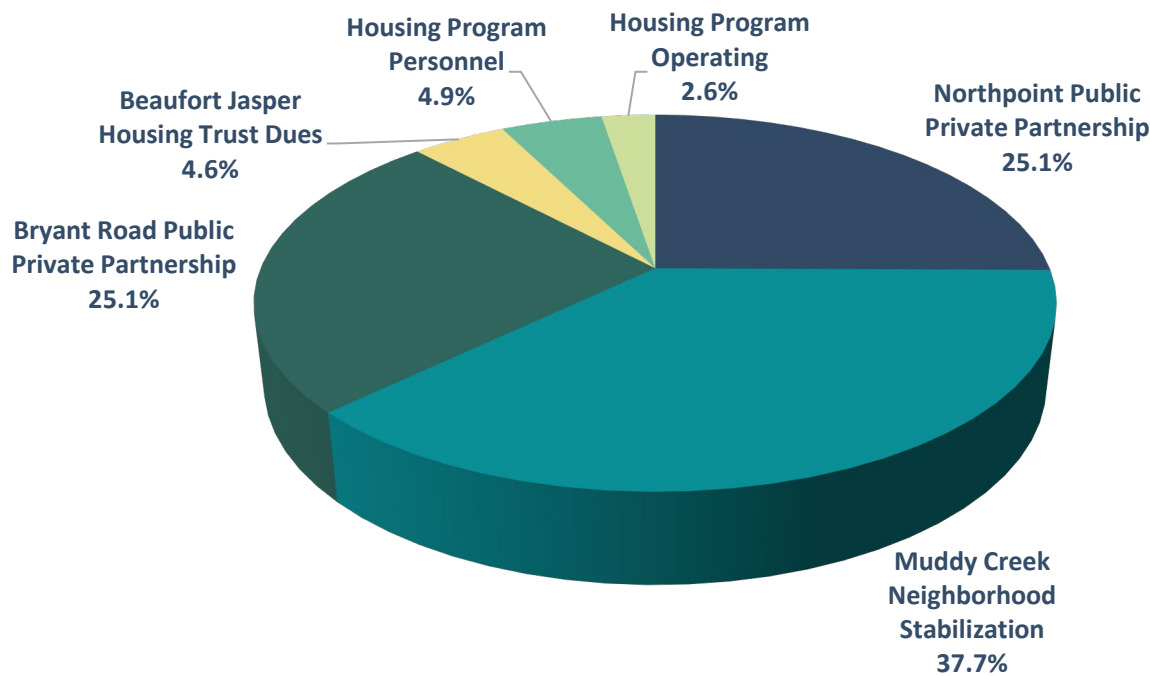
Sources of Funds: Housing Fund - \$3,978,137



	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY26 to FY25 Budget \$ Change	FY26 to FY25 Budget % Change	% of Budget
Transfer from General Fund	\$ 2,000,000	\$ -	\$ 197,049	\$ 197,049	100.00%	4.95%
Transfer from Capital Projects	350,000	-	-	-	0.00%	0.00%
Transfer from State ATAX/Prior Year Funds	-	1,000,000	1,000,000	-	0.00%	25.14%
Transfer from General Fund/Prior Year Funds	-	2,000,000	1,781,088	(218,912)	-10.95%	44.77%
Prior Year Funds from ARPA	-	1,000,000	1,000,000	-	0.00%	25.14%
Total Revenues	\$ 2,350,000	\$ 4,000,000	\$ 3,978,137	\$ (21,863)	-0.55%	100.00%

# FY2026 HOUSING FUND

Uses of Funds: Housing Fund - \$3,978,137



	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY26 to FY25 Budget \$ Change	FY26 to FY25 Budget % Change	% of Budget
Northpoint Public Private Partnership	\$ 90,775	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%	25.14%
Muddy Creek Neighborhood Stabilization	-	1,500,000	1,500,000	-	0.00%	37.71%
Bryant Road Public Private Partnership	-	1,000,000	1,000,000	-	0.00%	25.14%
Beaufort Jasper Housing Trust Dues	-	89,206	181,088	91,882	103.00%	4.55%
Housing Program Personnel	-	-	194,332	194,332	100.00%	4.89%
Housing Program Operating	110,748	410,794	102,717	(308,077)	-75.00%	2.58%
Total Expenditures	\$ 201,523	\$ 4,000,000	\$ 3,978,137	\$ (21,863)	-0.55%	100.00%