



## **Accommodations Tax Advisory Committee**

11:00 a.m., Tuesday, May 16, 2023

1207 Palm Boulevard

City Hall Council Chambers

### **Public Comment:**

Citizens may provide written public comment here:

<https://www.iop.net/public-comment-form>

### **Agenda**

1. **Call to order** and acknowledgment that the press and the public have been duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Approval of previous meeting's minutes** – March 7, 2023 [Pgs. 2-4]
3. **Financial Statements**– Finance Director, Debbie Suggs [Pgs. 5-13]
4. **Old Business**
  - a. Update from the CVB on IOP specific tourism promotion and advertising efforts
  - b. Discussion and consideration of proposed FY24 State ATAX budget for the expenditure of 65% of state accommodations tax revenue [Pgs. 14-17]
  - c. Update from Make a Wish Foundation on their application for funding in FY24 [Pg. 18]
5. **New Business**
  - a. Consideration of application from Media Services, Inc. for state accommodations grant funding for the Isle of Palms magazine in the amount of \$50,000 in FY24 [Pgs. 19-31]
  - b. Discussion and consideration of proposed FY24 budget from Explore Charleston for the expenditure of the 30% of state accommodations tax revenue [Pgs. 32-34]
  - c. Update from FY22 state accommodations grant recipients [Pg. 35]
  - d. Approval of over budget expenditures:
    - Police body armor - \$1,286
    - Police portable radar sign - \$338
    - Police patrol vehicle - \$4,166
6. **Miscellaneous**

Date of next meeting: 11:00 a.m., \_\_\_\_\_, 2023
7. **Adjournment**



## ACCOMMODATIONS TAX ADVISORY COMMITTEE

11:00am, Tuesday, March 7, 2023

1207 Palm Boulevard, Isle of Palms, SC

### MINUTES

#### 1. **Call to order**

**Present:** Doug Truslow, Ray Burns, Barb Bergwerf, Rebecca Kovalich, Chrissy Lorenz

**Absent:** Chas Akers, Gloria Clarke

**Staff Present:** Administrator Fragoso

#### 2. **Approval of previous meeting's minutes – February 14, 2023**

Ms. Bergwerf made a motion to approve the minutes of the February 14, 2023 meeting, and Ms. Lorenz seconded the motion. The motion passed unanimously.

#### 3. **Old Business**

##### **Update from the CVB**

Ms. Catherine Doughty of Charleston Visitor's Bureau reported on the VRBO campaign executed on behalf of the Isle of Palms. She said that VRBO told her, "Since COVID, this is the largest percentage they have seen of a 90-day booking window for units that were booked."

She said people are making decisions further out. The most popular length of stay was 3-5 days followed by 6-9 days. Over 2900 room nights were booked resulting in \$2.7 million in revenue. The average daily rate was \$2,387.15.

The CVB would like to spend \$25,000 on the next 6-week campaign beginning this week. After some discussion, 25% of the campaign will be directed towards bookings in the current quarter and 75% towards later in the year. Ad images will include families and multi-person groupings.

Ms. Doughty also gave a social media metrics review. She shared pictures from a photography project recently undertaken on behalf of IOP hotels and IOP-related images in Explore CHS publications.

#### 4. **Financial Statements**

Treasurer Suggs said the ATAX fund balance is \$4 million. The first two quarterly payments from State ATAX have been received. These payments are used in planning the FY24 budget.

She reviewed the operating expenditures to date.

## 5. New Business

### A. Discussion of draft FY24 State ATAX Budget

Treasurer Suggs reviewed the items in the FY24 State ATAX Budget. Administrator Fragoso suggested keeping the \$50,000 for sponsorships in the budget for the Committee to consider other applications or to develop other initiatives. After some discussion, the Committee agreed to keep the \$50,000 in the FY24 budget.

Committee members discussed some ideas for additions to the ATAX budget including several regarding beautification around the island.

### B. Discussion and consideration of applications received for State ATAX funding

**MOTION: Mr. Truslow made a motion to approve the application from the VFW in the amount of \$5,000. Ms. Bergwerf seconded the motion. The motion passed unanimously.**

**MOTION: Mr. Truslow made a motion to defer the approval of the Make-a-Wish Foundation application until after their upcoming event to allow them to provide room booking information to the Committee. Ms. Lorenz seconded the motion.**

Mr. Truslow expressed concern that this is a new request from this organization and they have no history of the success of the event for which they are requesting funding. Administrator Fragoso pointed out that many of the requests made of the Committee are forward looking.

Ms. Bergwerf asked if a precedent was being created by asking new groups or events to provide data they do not have. Of the Make-A-Wish Foundation, she said, "Obviously it is a reputable organization who had done a lot of planning, and I think their reputation precedes them for us to give them \$5000. But, again, if we don't, anyone who comes in with a new event can't get the money. It's like a Catch-22. They can't get the money because they have no experience. They cannot get the experience because they cannot get the money. Just a thought."

Administrator Fragoso said, "That is why when we started discussing revising the guidelines for the application, one of the suggestions I made was to include a requirement for a final report so that you can show at the end of the year, whether it is a new or recurring, existing event or initiative, how the fund were used. That is the way we do that. You have a report and if you met the requirements of the application then you can have the money. If not, then you would have to refund it to the City or not be considered in the future. But I agree. It would be something to think about if you are creating an expectation if there is a degree of information that an event or organization may not be able to provide for their first year's event."

Mr. Truslow withdrew his motion and Ms. Lorenz withdrew her second. Data from the Make-A-Wish Foundation's March event will be reviewed at the next ATAX Committee meeting prior to the approval of the FY24 ATAX budget. A vote on their application will take place at that meeting.

4. **Adjournment**

The ATAX Committee will meet on Tuesday, May 10, 2023 at 11am.

Mr. Truslow made a motion to adjourn, and Ms. Lorenz seconded the motion. The meeting was adjourned at 12:10pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk

**City of Isle of Palms  
State Accommodations Tax  
Balance Sheet  
as of April 30, 2023**

	<b>4/30/2022</b>	<b>4/30/2023</b>
CASH @ BB&T	\$ 206,163	\$ 253,406
CASH @ SC LOCAL GOVERNMENT INVESTMENT POOL	2,616,367	3,517,926
ACCOUNTS RECEIVABLE	-	-
AMOUNTS DUE FROM OTHER FUNDS	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>2,822,530</u>	<u>3,771,332</u>
ACCOUNTS PAYABLE	7,556	7,971
AMOUNTS DUE TO OTHER FUNDS	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>7,556</u>	<u>7,971</u>
FUND BALANCE Beginning	1,798,371	2,913,157
Excess Revenues Over/(Under) Expenditures	1,016,603	850,205
FUND BALANCE	<u>2,814,974</u>	<u>3,763,361</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 2,822,530</u>	<u>\$ 3,771,332</u>

**City of Isle of Palms**  
**State Accommodations Tax**  
**Revenue Statement for the 10 Months Ending April 30, 2023**  
**Fiscal Year Ending June 30, 2023**

Date	Description	Total
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**Revenues**

September Quarterly Payment from State	1,391,774
December Quarterly Payment from State	526,855
March Quarterly Payment from State	265,943
June Quarterly Payment from State	
YTD Interest Income	97,113

**Grand Total**

2,281,685

**State Accommodations Tax**  
**Detailed Expense Statement for the 10 Months Ending April 30, 2023**  
Fiscal Year Ending June 30, 2023

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Vendor	Description	A Actual Expenditure	B FY2023 Budget	C Committee Approved	B+C-A (Over)/ Under
Public Restroom Operations					
Dominion	YTD electricity for restrooms	664	700		
IOP WSC	YTD water & irrigation	11,040	12,000		
Blitch, etc	YTD maintenance	16,509	45,080		
Port City Paper	YTD paper & cleaning supplies	6,617	10,000		
SCMIRF/Wright Flood	YTD property & flood insurance	8,921	8,100		
Quality Touch Cleaning	YTD cleaning	20,388	40,000		
IOP Payroll	YTD attendant	19,191	24,164		
		83,332	140,044		56,712
Beach Barrel & Front Beach Business District Trash Pickup					
JLG Enterprise LLC	YTD trash pickup per contract	61,133			
		61,133	85,000		23,867
Irrigation at Breach Inlet Sign					
IOP WSC	YTD irrigation				
		906	600		(306)
Beach Trash Barrels					
		-	7,500		7,500
Repair 4500 linear feet of sidewalk in Front Beach Area					
Truluck Construction	1008 Ocean Blvd curb replacement	25,108			
		25,108	70,000	-	44,892
IOP website T-shirt Promo					
		(20)			
		(20)	15,000	-	15,020

**State Accommodations Tax**  
**Detailed Expense Statement for the 10 Months Ending April 30, 2023**  
**Fiscal Year Ending June 30, 2023**

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		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2023 Budget	Committee Approved	(Over)/ Under
<b>Charleston CVB - 30% Tourism Promotion Funds</b>					
Charleston Area CVB	30% distribution for Sept Qtr	439,505			
Charleston Area CVB	30% distribution for Dec Qtr	166,375			
Charleston Area CVB	30% distribution for Mar Qtr				
Charleston Area CVB	30% distribution for Jun Qtr				
		605,880	826,528	-	220,648
<b>Transfer to IOP Marina for 75% of Bond Debt Service</b>					
Isle of Palms Marina Enterprise Fund		250,419	250,419	-	-
<b>4th of July Fireworks - Year 2023</b>					
		-	35,000	-	35,000
<b>4th of July Fireworks - Year 2022</b>					
carryover from FY22				16,865	
Costco, Walmart, Sams	staff meal	1,211			
Munnerlyn Pyrotechnics	balance on 7/4/22 show (10k incr fr 2019)	17,500			
Additional amount approved by Atax Committee				2,009	
		18,711	-	18,874	163
<b>Recreation Dept Replace or Add Playground Equipment as Needed</b>					
Peggs Recreation	Replacement deck steps and rails	3,649			
Peggs Recreation	Freestyle vertical net climber	7,781			
Peggs Recreation	New outdoor swingset	3,416			
		14,846	15,000	-	154
<b>Sponsor Isle of Palms Beach Run (annually in July)</b>					
		-	3,000	-	3,000



**State Accommodations Tax**  
**Detailed Expense Statement for the 10 Months Ending April 30, 2023**  
Fiscal Year Ending June 30, 2023

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Vendor	Description	A Actual Expenditure	B FY2023 Budget	C Committee Approved	B+C-A (Over)/ Under
<b>Sponsor IOP Connector Run and Walk for the Child (annually in October)</b>					
			7,500	-	7,500
<b>Music in the Park</b>					
OtherBrother Entertainment	Green Levels band	1,800			
		1,800	4,500		2,700
<b>Easter Egg Hunt</b>					
	Jump castles, photo booth, face painter, supplies	3,537	4,500		963
<b>Replace Front Beach Christmas Tree</b>					
Display Sales Company	replace 22 ft Holiday Tree	22,812	22,000	812	0
<b>1/3 of Cost to Reconstruct Outdoor Basketball Courts</b>					
	Truluck Construction Co	50,000	50,000		-
<b>50% of Cost to Construct 2 Pickleball Courts</b>					
	Truluck Construction Co	25,000	25,000		-
<b>Fund Salary &amp; Fringes for Police and all Beach Service Officers</b>					
			205,730	-	205,730
<b>Police Dept Body Armor</b>					
Premier Body Armor	8 vests including sales tax	8,599			
SCMIT rebate		(213)			
		8,386	7,100		(1,286)

**State Accommodations Tax**  
**Detailed Expense Statement for the 10 Months Ending April 30, 2023**  
Fiscal Year Ending June 30, 2023

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		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2023 Budget	Committee Approved	(Over)/ Under
<b>Police Portable Radar Sign</b>					
	RadarSign portable radar sign	4,169	3,500	331	(338)
<b>Replace 1 Police Patrol SUV</b>					
East Coast Upfitters		10,694			
Performance Ford	2022 Ford Explorer	37,803			
Various	equip and striping for vehicle	669			
		49,166	45,000		(4,166)
<b>Digital License Plate Reader for parking enforcement</b>					
		-	60,000		60,000
<b>Police Department - replace Low Speed Vehicle</b>					
Baker Motor Company	Polaris GEM E2 LSV	18,036			
		18,036	18,000	36	(0)
<b>Fire Dept Debt Service on 75' Ladder Truck</b>					
3/24/23	Truist Govt Finance	91,915			
	P&I on 75' Ladder Truck	91,915	91,915		0
<b>Fire Dept Replacement Radio Repeater</b>					
		-	17,000		17,000
<b>Fire Dept Replacement Jet Ski</b>					
Velocity Power Sports	Jet Ski and Trailer	15,543	18,000		2,457

**State Accommodations Tax**  
**Detailed Expense Statement for the 10 Months Ending April 30, 2023**  
Fiscal Year Ending June 30, 2023

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Vendor	Description	<i>A</i> Actual Expenditure	<i>B</i> FY2023 Budget	<i>C</i> Committee Approved	<i>B+C-A</i> (Over)/ Under
<b>Fire Dept Replacement ATV</b>					
		-	22,000		22,000
<b>Fire Department - 25% of Cost for 2nd Set of Bunker Gear for all Personnel</b>					
Safe Industries	30 Flash hoods	3,280			
		3,280	34,000	-	30,720
<b>Fire Department - 38% of Cost for Exhaust Systems at Both Stations</b>					
		-	75,000	-	75,000
<b>Fund Salaries &amp; Fringes for 2 Firefighters</b>					
			161,252	-	161,252
<b>Public Works - Replace Pickup Truck</b>					
Vic Bailey Ford	2022 F-150 Pickup Truck	36,500			
		36,500	37,000		500

**State Accommodations Tax**  
**Detailed Expense Statement for the 10 Months Ending April 30, 2023**  
Fiscal Year Ending June 30, 2023

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		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2023 Budget	Committee Approved	(Over)/ Under
<b>Unexpended Projects/Miscellaneous</b>					
	Sponsor IOP Chamber of Commerce	10,000			
	Sponsor Carolina Coast Surf Club	1,000			
	VFW Post 3137 contribution toward building renovation	30,000			
	Budget provision for expenditures recommended by Atax Committee		50,000		
	Add/replace/maintain fixtures at Carmen Bunch Park		1,000		
	Add marker at Leola Hanbury Park		2,000		
	Add/maintain beach wheelchairs		5,000		
	50% of Marina T Dock Improvements		200,000		
	50% of Marina Greenspace Improvements		50,000		
	Marina maintenance		50,000		
	Miscellaneous/undesignated	23	1,000		
		41,023	359,000	-	317,977
<b>Grand Total</b>		1,431,480	2,716,088	20,053	1,304,661

City of Isle of Palms																		
SC State Accommodations Tax - Distribution of Funds Received																		
					Mar-23	Dec-22	Sep-22	Total FY22	Jun-22	Mar-22	Dec-21	Sep-21	Total FY21	Jun-21	Mar-21	Dec-20	Sep-20	Total FY20
Total Payment Received From State					286,190	560,834	1,471,275	3,507,426	1,369,717	265,979	540,555	1,331,176	2,469,730	1,007,541	209,721	393,960	858,508	1,707,133
Percentage Increase from prior year					8%	4%	11%	42%	36%	27%	37%	55%	45%	165%	47%	38%	-5%	-16%
Less 1/4 of \$25,000 (transferred to Gen Fund)					6,250	6,250	6,250	25,000	6,250	6,250	6,250	6,250	25,000	6,250	6,250	6,250	6,250	25,000
Remainder					279,940	554,584	1,465,025	3,482,426	1,363,467	259,729	534,305	1,324,926	2,444,730	1,001,291	203,471	387,710	852,258	1,682,133
5% to General Fund					13,997	27,729	73,251	174,121	68,173	12,986	26,715	66,246	122,237	50,065	10,174	19,386	42,613	84,107
65% To Acc Tax Tourism Related					181,961	360,479	952,270	2,263,580	886,253	168,824	347,299	861,205	1,589,078	650,839	132,256	252,012	553,971	1,093,386
30% to Acc Tax Tourism Promotion (CVB):					83,982	166,375	439,505	1,044,725	409,040	77,919	160,292	397,475	733,416	300,387	61,041	116,313	255,674	504,640
					279,940	554,584	1,465,025	3,482,426	1,363,467	259,729	534,305	1,324,926	2,444,730	1,001,291	203,471	387,710	852,258	1,682,133

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
5		STATE ACCOMMODATIONS TAX FUND REVENUES															
6	50-3450.4105	ACCOMMODATION TAX-RELATED	1,298,212	1,093,386	1,589,078	2,263,580	1,790,810	952,270	2,354,645	2,368,000	577,190	2,129,400	338,590	2,171,988	2,215,428	2,259,736	2,304,931
7	50-3450.4107	ACCOMMODATION TAX-PROMO	599,175	504,640	733,416	1,044,725	826,528	439,505	1,086,755	1,093,000	266,472	982,800	156,272	1,002,456	1,022,505	1,042,955	1,063,814
8	50-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	50-3500.4504	SALE OF ASSETS	2,130	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	50-3500.4505	INTEREST INCOME	35,035	26,421	3,386	7,542	2,200	43,386	49,944	76,000	73,800	76,000	73,800	38,000	38,000	38,000	38,000
11		TOTAL REVENUES (NO TRANSFERS)	1,934,552	1,624,447	2,325,879	3,315,847	2,619,538	1,435,161	3,491,344	3,537,000	917,462	3,188,200	568,662	3,212,444	3,275,933	3,340,692	3,406,745
12		% Increase/(Decrease) from Prior Y	8%	-16%	43%	43%	13%			35%		22%		1%	2%	2%	2%
13																	
14		GENERAL GOVERNMENT															
15	50-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	50-4120.5022	WATER AND SEWER	259	323	217	328	600	803	976	1,000	400	1,000	400	1,000	1,000	1,000	1,000
17	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	268	8,000	-	268	1,000	(7,000)	8,000	-	8,000	8,000	8,000	8,000
18	50-4120.5061	ADVERTISING	-	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-
19	50-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	50-4120.5077	PROGRAMS/SPONSORSHIPS	53,493	44,855	10,000	64,932	85,000	59,711	97,845	85,000	-	95,000	10,000	95,000	95,000	95,000	95,000
21	50-4120.5079	MISCELLANEOUS	-	35	-	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
22	50-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	50-4120.5090	TOURISM PROMOTION EXP	623,679	523,908	751,876	1,044,725	841,528	439,494	1,086,745	1,093,000	251,472	976,800	135,272	996,456	1,016,505	1,036,955	1,057,814
24		SUBTOTAL GENERAL GOVT	677,431	573,120	762,093	1,110,254	936,128	500,008	1,185,834	1,181,000	244,872	1,081,800	145,672	1,101,456	1,121,505	1,141,955	1,162,814
25		% Increase/(Decrease) from Prior Y	7%	-15%	33%	46%	23%			26%		16%		2%	2%	2%	2%
26																	
27		POLICE															
28	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	5,730	2,353	3,096	7,747	10,600	3,618	11,365	12,000	1,400	11,000	400	7,500	7,500	7,500	7,500
29	50-4420.5026	MAINT & SERVICE CONTRACTS	4,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	50-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	50-4420.5084	CONSTRUCTION IN PROGRESS	11,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	50-4420.5085	CAPITAL OUTLAY	93,523	354,620	210,091	102,363	123,000	28,730	131,093	63,000	(60,000)	53,600	(69,400)	41,000	41,600	42,400	103,400
33		SUBTOTAL POLICE	115,911	356,973	213,187	110,110	133,600	32,348	142,458	75,000	(58,600)	64,600	(69,000)	48,500	49,100	49,900	110,900
34		% Increase/(Decrease) from Prior Y	135%	208%	-40%	-48%	-37%			-44%		-52%		-25%	1%	2%	122%
35																	
36		FIRE															
37	50-4520.5009	DEBT SERVICE - PRINCIPAL	-	91,915	78,073	82,956	80,957	-	82,956	80,957	-	82,439	1,482	83,947	85,483	87,048	88,641
38	50-4520.5011	DEBT SERVICE - INTEREST	-	-	13,841	8,959	10,958	-	8,959	10,958	-	9,476	(1,482)	7,967	6,431	4,867	3,274
39	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	50-4520.5026	MAINT & SERVICE CONTRACTS	31,464	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	50-4520.5084	CONSTRUCTION IN PROGRESS	11,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	50-4520.5085	CAPITAL OUTLAY	24,219	277,456	319,544	115,596	166,000	18,823	37,680	74,000	(92,000)	20,000	(146,000)	230,400	237,000	17,000	88,200
43		SUBTOTAL FIRE	67,591	369,371	411,458	207,511	257,915	18,823	129,594	165,915	(92,000)	111,915	(146,001)	322,314	328,914	108,915	180,115
44		% Increase/(Decrease) from Prior Y	-10%	446%	11%	-50%	-37%			-36%		-57%		188%	2%	-67%	65%
45																	
46		PUBLIC WORKS															
47	50-4620.5026	MAINT & SERVICE CONTRACTS	28,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	50-4620.5079	MISCELLANEOUS	3,972	4,444	5,643	76	7,500	-	-	7,500	-	7,500	-	7,500	7,500	7,500	7,500
50	50-4620.5085	CAPITAL OUTLAY	199,605	32,068	32,420	8,174	37,000	36,500	44,674	37,000	-	615,000	578,000	119,600	70,400	23,400	76,400
51		SUBTOTAL PUBLIC WORKS	232,326	36,511	38,063	8,250	44,500	36,500	44,674	44,500	-	622,500	578,000	127,100	77,900	30,900	83,900
52		% Increase/(Decrease) from Prior Y	1152%	-84%	4%	-78%	17%					1299%		-80%	-39%	-60%	172%
53																	
54		RECREATION															

	A	B	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	DRAFT 4	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	YTD As Of 12/31/2022 (6 MOS)	Jan-Dec 2022 (12 MOS)	FORECAST FY23	INCREASE/ (DECR) FROM FY23 BUDGET	BUDGET FY24	INCREASE/ (DECREASE) FROM FY23 BUDGET	FORECAST FY25	FORECAST FY26	FORECAST FY27	FORECAST FY28
3																	
55	50-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	4,114	-	-	-	-	-	-	-	-	-	-	-	-	-
56	50-4820.5026	MAINT & SERVICE CONTRACTS	30,237	-	1,158	1,036	-	3,649	4,685	-	-	-	-	-	-	-	-
57	50-4820.5085	CAPITAL OUTLAY	(5,804)	-	-	-	112,000	34,009	32,973	112,000	-	135,000	23,000	30,200	54,600	258,800	28,800
58	50-4830.5092	SPECIAL ACTIVITIES	13,050	7,500	10,537	9,135	16,500	-	9,135	16,500	-	16,500	-	16,500	16,500	16,500	16,500
59		SUBTOTAL RECREATION	37,483	11,614	11,695	10,172	128,500	37,658	46,793	128,500	-	151,500	23,000	46,700	71,100	275,300	45,300
60		% Increase/(Decrease) from Prior Y	-56%	-69%	1%	-13%	999%					18%		-69%	52%	287%	-84%
61																	
62		FRONT BEACH AND FRONT BEACH RESTROOMS															
63	50-5620.5020	ELECTRIC AND GAS	492	613	709	637	700	310	677	700	-	700	-	700	700	700	700
64	50-5620.5022	WATER AND SEWER	9,642	10,106	10,333	11,577	12,000	6,678	12,323	12,000	-	12,000	-	12,000	12,000	12,000	12,000
65	50-5620.5026	MAINT & SERVICE CONTRACTS	3,041	3,648	9,896	11,129	45,000	2,824	11,534	30,000	(15,000)	45,000	-	45,000	45,000	20,000	20,000
66	50-5620.5044	CLEANING/SANITARY SUPPLY	7,527	6,505	7,252	10,369	10,000	3,829	9,753	10,000	-	11,000	1,000	10,000	10,000	10,000	10,000
67	50-5620.5062	INSURANCE	5,912	6,235	7,079	7,585	8,100	5,474	8,230	9,000	900	10,000	1,900	10,200	10,404	10,612	10,824
68	50-5620.5065	PROFESSIONAL SERVICES	80	80	348	-	80	-	-	80	-	80	-	80	80	80	80
69	50-5620.5067	CONTRACTED SERVICES	129,715	123,175	110,735	109,972	125,000	52,017	110,361	125,000	-	125,000	-	125,000	125,000	125,000	125,000
70	50-5620.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	50-5620.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	50-5620.5085	CAPITAL OUTLAY	57,410	-	-	-	70,000	25,108	25,108	50,000	(20,000)	70,000	-	170,000	70,000	175,000	-
73		SUBTOTAL FR BEACH RESTRMS	213,819	150,363	146,353	151,269	270,880	96,240	177,986	236,780	(34,100)	273,780	2,900	372,980	273,184	353,392	178,604
74		% Increase/(Decrease) from Prior Y	-60%	-30%	-3%	3%	85%			-13%		1%		36%	-27%	29%	-49%
75																	
76		TOTAL STATE ATAX FUND EXPENDITURES	1,344,560	1,497,952	1,582,850	1,597,564	1,771,523	721,577	1,727,340	1,831,695	60,172	2,306,095	534,572	2,019,050	1,921,703	1,960,362	1,761,633
77		% Increase/(Decrease) from Prior Y	-4%	11%	6%	1%	12%			3%		30%		-12%	-5%	2%	-10%
78																	
79		NET INCOME BEFORE TRANSFERS	589,992	126,496	743,030	1,718,283	848,015	713,584	1,764,004	1,705,305	857,290	882,106	34,091	1,193,394	1,354,229	1,380,330	1,645,112
80																	
81		TRANSFERS															
82	50-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	50-3900.5901	OPERATING TRANSFERS OUT	(577,410)	(258,667)	(625,523)	(603,497)	(944,565)	(13,144)	(606,894)	(694,565)	250,000	(1,358,544)	(413,979)	(1,050,292)	(1,073,296)	(1,322,911)	(1,123,406)
84		NET TRANSFERS IN/(OUT)	(577,410)	(258,667)	(625,523)	(603,497)	(944,565)	(13,144)	(606,894)	(694,565)	250,000	(1,358,544)	(413,979)	(1,050,292)	(1,073,296)	(1,322,911)	(1,123,406)
85																	
86		NET INCOME AFTER TRANSFERS	12,582	(132,171)	117,507	1,114,786	(96,550)	700,440	1,157,111	1,010,740	1,107,290	(476,439)	(379,889)	143,102	280,933	57,419	521,706
87																	
88		ENDING FUND BALANCE	1,813,034	1,680,863	1,798,370	2,913,156	1,701,820			3,923,896		3,447,457		3,590,559	3,871,493	3,928,911	4,450,617

	X	Y
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
2	NOTES	
3		
5	STATE ACCOMMODATIONS TAX FUND REVENUES	
6	ACCOMMODATION TAX-RELATED	Budget based on 90% of actual last 12 month revenues. Long-term forecast increases by 2% per year.
7	ACCOMMODATION TAX-PROMO	Budget based on 90% of actual last 12 month revenues. Long-term forecast increases by 2% per year.
8	MISCELLANEOUS INCOME	
9	SALE OF ASSETS	
10	INTEREST INCOME	
11		
12		
13		
14	GENERAL GOVERNMENT	
15	BANK SERVICE CHARGES	
16	WATER AND SEWER	Irrigation at Breach Inlet sign
17	NON-CAPITAL TOOLS & EQUIPMENT	Add/replace/maintain benches, etc at Carmen R Bunch and Leola Hanbury parks (\$1k), provision for marker at Hanbury park (\$2k) and provision for addition/maintenance of beach wheelchairs (\$5k)
18	ADVERTISING	
19	PROFESSIONAL SERVICES	
20	PROGRAMS/SPONSORSHIPS	Provision for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$45,000 - up \$10,000 from prior years do to price increase from vendor)
21	MISCELLANEOUS	
22	CAPITAL OUTLAY	
23	TOURISM PROMOTION EXP	Includes State-mandated 30% transfer (\$982,800 less \$21,000 for City's new Public Relations & Tourism Coordinator) to one or more DMOs (Designated Marketing Organizations) that have an "existing, ongoing tourism promotion program" or a DMO that can demonstrate that "it can develop an effective tourism promotion program". City Council could continue to designate the Charleston Area CVB/Explore Charleston as the City's only DMO and/or designate another organization that meets the State's requirements. Also includes \$15k for City Hall visitor T-shirt program.
24		
25		
26		
27	POLICE	
28	NON-CAPITAL TOOLS & EQUIPMENT	Body armor as needed (\$7.5k). FY24 includes purchase of a 2nd portable radar sign for traffic control (\$3.5k)
29	MAINT & SERVICE CONTRACTS	
30	PROFESSIONAL SERVICES	
31		
32	CAPITAL OUTLAY	FY24 incls a pickup truck and in-car radio for new Code Enforcment Officer (\$46k & \$7.6k, respectively). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan
33		
34		
35		
36	FIRE	
37	DEBT SERVICE - PRINCIPAL	Debt service for new 75' ladder truck
38	DEBT SERVICE - INTEREST	Debt service for new 75' ladder truck
39	NON-CAPITAL TOOLS & EQUIPMENT	
40	MAINT & SERVICE CONTRACTS	
41		
42	CAPITAL OUTLAY	FY24 incls purchase of mobile radios for 2 new pickup trucks. These will only be needed if the old radios are cannot be transferred. Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
43		
44		
45		
46	PUBLIC WORKS	
47	MAINT & SERVICE CONTRACTS	
48	PROFESSIONAL SERVICES	
49	MISCELLANEOUS	Annual provision for beach trash cans.
50	CAPITAL OUTLAY	FY24 incls addition of a Caterpillar trash loader (\$200k) and approx 38% of the Waterway Blvd multi-use path elevation project (\$415k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
51		
52		
53		
54	RECREATION	



	X	Y
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
2	NOTES	
3		
55	NON-CAPITAL TOOLS & EQUIPMENT	
56		
57	CAPITAL OUTLAY	FY24 incls repl of playground equip and/or scoreboards as needed (\$20k), repl of Dog park fence and equipment (\$60k) and 1/3 of cost to construct outdoor fitness court. Forecast period annual amts = 20% of 10 Yr Cap Plan totals
58	SPECIAL ACTIVITIES	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,500).
59		
60		
61		
62	FRONT BEACH AND FRONT BEACH RESTROOMS	
63	ELECTRIC AND GAS	
64	WATER AND SEWER	Includes outside showers
65	MAINT & SERVICE CONTRACTS	Includes \$20,000 for maintenance of public restrooms and \$25,000 to rehab approx 250 LFt of white fencing in front beach areas (FY23-FY26).
66	CLEANING/SANITARY SUPPLY	Supplies for front beach restrooms
67	INSURANCE	
68	PROFESSIONAL SERVICES	Backflow tests
69	CONTRACTED SERVICES	Includes \$40k for year-round cleaning and maintenance of public restrooms and \$85k year-round business district (on street) & beach trash collection. Cost of PT attendant (\$23k) is now included in the General Fund, but offset by a Transfer In from the State Atax Fund.
70	MISCELLANEOUS	
71	CONSTRUCTION IN PROGRESS	
72	CAPITAL OUTLAY	FY24 - FY26 includes \$70k per year to repair 4500 linear ft of sidewalks on Ocean Blvd between 10th and 14th (1/5 or 900 linear ft per year). Resurface City-owned parts of Ocean Blvd in FY25 (\$100k) and repl irrigation system in FY27 (\$175k).
73		
74		
75		
76		
77		
78		
79		
80		
81	TRANSFERS	
82	OPERATING TRANSFERS IN	
83	OPERATING TRANSFERS OUT	Incls xfers to Gen Fund for 30% (\$21k) of new Public Relations & Tourism Coordinator, 2 firefighters (\$157k), 3 of the new Paramedics (\$275k), 1 police officer (\$85k), 100% of BSOs and Marina Parking Attendant (\$139k), Police OT (\$20k), and Front Beach restroom attendant (\$27k). Also includes 75% of annual debt svc on Marina dock bond (\$250k), Marina maintenance (\$50k) and Beach Run sponsorship (\$3k). FY24 Incls transfers to Marina fund for 50% of improves to the T-dock on the ICW (\$100k), Marina green space (\$50k) and construction of a new public dock (\$250k). \$225k in FY27 for 50% of bulkhead recoating if necessary.
84		
85		
86		
87		
88		

**From:** [Desiree Fragoso](#)  
**To:** [Desiree Fragoso](#)  
**Subject:** FW: [EXTERNAL] Make-A-Wish SC ATAX Grant Application  
**Date:** Friday, May 12, 2023 10:52:44 AM

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**From:** Shannon Rice <srice@sc.wish.org>  
**Sent:** Wednesday, May 10, 2023 11:13 AM  
**To:** Desiree Fragoso <desireef@iop.net>  
**Subject:** RE: [EXTERNAL] Make-A-Wish SC ATAX Grant Application

[EXTERNAL]

Hi Desiree-

I wanted to follow up with the additional information to share with the ATAX Committee. Since this is our first year, I am providing 2023 figures.

I'm excited to share that Wish Night raised \$462,000 granting 62 wishes! This was our largest and most successful gala. We hosted 320 guests, sold eight live auction packages and 175 silent auction packages.

Total Food and Beverage at Wild Dunes Resort: \$61,300

Total Rooms booked: 18 rooms/29 nights/ \$10,700 (This is what we know based on reservations made through our Wild Dunes booking code. We have heard from several guests who stayed at Wild Dunes but didn't use our code so we don't know the exact number.)

For 2024:

We would like to work with the IOP Chamber to organize a Make-A-Wish Weekend encouraging folks to spend time patronizing the IOP businesses. Perhaps discounted activities or point of sale campaigns or percentage of sales donated back to us. This is an activity we would be able market on social media and to our entire constituency via email, so even those unable to attend our Wish Weekend at Wild Dunes would be able to participate supporting both IOP and Make-A-Wish SC. Additionally we would encourage our board members, with content influence for their business's email and social media, to share this information as well so to expand our reach.

Additionally for 2024 at Wild Dunes, with a year of experience working with Wild Dunes, we've already started strategizing how to grow the weekend guests (heads in beds) and family activities to encourage more participation. This will be an ongoing project.

Please let me know if you have any questions or need additional information! If I can get the contact for the chamber I'd greatly appreciate it. I checked the website, but I'm not sure who the best person is and they only provide a general email address.

**Shannon Rice**  
**Coastal Region Development Officer**

State Accommodations Tax Advisory Committee  
Isle of Palms, South Carolina

Application for City of Isle of Palms ATAX Grant

For Office Use Only

Date Received: _____	Total Project Cost: _____
Total Accommodations Tax Funds Requested: _____	
Recommendation by City of IOP Staff (yes and if so amount ; no; defer to committee; n/a) : _____	
Action Taken By Accommodations Tax Advisory Committee:	
Date _____	Approved _____ Denied _____ Amended _____ Other _____

**(Please Use Additional Paper and Include Pertinent Documentation as May Be Needed)**

A. Project Name: Integrated Tourist Marketing Program

B. Applicant Organization: Media Services, Inc.

1. Mailing Address: PO Box 22617, Chas, SC 29413

Telephone: 843-530-0403 Email: publisher@isleofpalmsmagazine.com

2. Project Director: Bill Macchio

Telephone: 843-530-0403 Email publisher@isleofpalmsmagazine.com

3. Description of Organization, Its Goals and Objectives:

We are a long-time publisher of niche community-minded magazines, promoting Isle of Palms and Wild Dunes businesses, lifestyle and events. Through a multi-media approach, we will drive commerce and extend the family island way of living found here on the Isle of Palms. Although we will focus on a year-round marketing effort, we will strive to generate business through the sparser months, when most tourists are not as plentiful.

### C. Description and Location of Project:

Isle of Palms Magazine will be the foundation of this program, but it expands beyond the print and digital page of this high-quality content-rich magazine. The success is designed to drive substantially more tax dollars to the City of Isle of Palms not just during prime tourist season but over a 12 month period. The foundation of this program is based on decades of publishing community magazines from Savannah and Hilton Head to Wilmington NC and building relationships along the way with key organizations. These include SC Parks, Recreation and Tourism, Asheville / Hendersonville Airport, SC Welcome Centers, hoteliers, and major grocery chains like Harris Teeter, Publix and Food Lion. These relationships will provide Isle of Palms Magazine with a solid foundation that will place the magazine in the hands of residents in known feeder markets who are most likely to visit Isle of Palms. Digital distribution will be promoted via social media, eblasts to doctors and high demographics in SC, NC & Local businesses and the City's website will be able to include this link [www.readIOPmag.com](http://www.readIOPmag.com) to their websites so visitors can click to read the Isle of Palms Magazine. Rack cards showcasing a QR Code will be used to drive visitors to the digital site, distributed through our existing relationships listed above. (Please see Attachments C-F for existing kiosks and displays)

☐ Single Event? ☒ Ongoing Event/Annual Need?

1. Date(s): of project/ event or start date: As soon as possible Completion date: 9/1/2023

2. Impact on Tourism: What percentage of persons benefitting from this project are tourists, ie. those coming from more than 50 miles away and expected to spend the night on Isle of Palms ( 80 %) compared to Isle of Palms residents ( 5 %) vs. visitors from within 50 miles such as "day trippers" ( 19 %)

This data was supplied to us 2/8/23 from SCPRT for CY2018, CY2019, CY2021 and the average of those 3 years helped to compile these numbers. (See Attachment B)

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\*Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)

3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance compared to each of the past three years' events? n/a

\*Source of tourist data \_\_\_\_\_  
(website tracking, surveys, lodging data, sales information, etc.)

4. Is your event to be conducted entirely on Isle of Palms? n/a If not, please set forth the percentage occurring on Isle of Palms, as well as the specific locations and the percentages occurring elsewhere.

5. To your knowledge, does anyone else promote projects similar to yours within the city limits of Isle of Palms? If so, how is your project similar and/or unique? Given the parameters, please explain why your project is entitled to City of Isle of Palms ATAX funding.

Our program is focused solely on the City of Isle of Palms

6. Set forth fully the successes and failures you have experienced for your proposed project for which you seek City of Isle of Palms ATAX funding for each of the past three years. Set forth the metrics by which you have

measured success for the past three years, as well as the metrics by which you will measure success for the current year's project/event on the City of Isle of Palms. [n/a](#)

7. Describe fully how and why your proposed project/event qualifies for City of Isle of Palms ATAX funding. [Program is designed to promote City of Isle of Palms](#)
8. If your project is granted City of Isle of Palms ATAX funding and realizes a profit, do you commit to returning the profit to the City of Isle of Palms? [n/a](#)  
If not, please explain fully, to include what you will do with the money. **Note:** It is impermissible to donate or "pass through" City of Isle of Palms ATAX grants to any other organization, except as authorized by City of Isle of Palms. Further, the City of Isle of Palms does not approve of "carry forwards" of ATAX grants for use in ensuing years, absent extraordinary and compelling reasons in the sole discretion of the City of Isle of Palms. Excess funds must be returned to the City of Isle of Palms.
9. Please attach your budget reflecting the amounts and sources of all related income and donations from others for the project/event, as well as expenditures for each of the last three years. In addition, set forth projected income and expenses for this year's project/event, as well as all expenses, both incurred and paid, as well as projected.

**D. Financial Justification** ("heads on beds" and ancillary benefits)

1. Describe fully and provide relevant documentation for each of the past three years reflecting:
  - Where, as a specific result of your project/event, have tourists spent the night on Isle of Palms, ie. those incurring accommodations taxes for lodging. Include the lodging providers addresses phone numbers, rooms utilized, costs and nights stayed.
  - Where do you project tourists for this year's project to spend the night (ie. lodging for those expected to pay accommodations taxes, to include hotels, condos, house rentals, etc. )? What is the basis for your projection? As an illustration, you may set forth blocks of rooms in hotels that have been reserved, private lodging that has been booked or are expected to be booked, etc.

[Please see Attachment A](#)

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2. Provide all additional economic and other relevant information justifying the grant of ATAX funding by City of Isle of Palms for your project/event, as well as your means of calculation. See Attachment C of SC Welcome Centers
3. Set forth the number of tourists attending your project/event on the Isle of Palms for each of the past three years. Include where applicable all relevant documentation along with the methodology by which you have done your calculations.  
[See Attachment A for calculations](#)
4. Set forth the number of attendees projected for this year's project/event, and well as the means of calculation. [See Attached A for calculations](#)

5. Is the project/event for which you seek City of Isle of Palms ATAX funding during the “off season” or “shoulder season”? If not, please explain the justification. Are proposed dates flexible so as to be amenable to off-season and/or shoulder season scheduling? Marketing program is 12 month, year round project
6. Describe fully all potentially negative aspects of your project/event, if any. This would include, by way of illustration, the potential for overcrowding particularly during warm weather months, parking challenges, health and safety issues, added responsibilities and difficulties imposed on first responders, impact on peace and tranquility- especially in residential neighborhoods and for tourists and factors potentially impacting adversely on the character of the City of Isle of Palms.  
none

#### E. Marketing Plan

Describe fully your past three years marketing for your project/event, as well as your current year’s advertising and marketing plan, to include all means of broadcast. Please include and attach all applicable documentation and the projected costs involved.

Please see above

#### F. Funding: Sources of Income for This Project/Event (Please attach all supporting documents)

1. Sponsorships or Fundraising: Amount \$ \$85k From Marketing partners who support the official Isle of Palms Magazine

2. Entry Fees : Amount \$ \$1,750 From \$6,000 (Investments for ad will run)

3. Donations: Amount \$ n/a From \_\_\_\_\_

4. Accommodations Tax Funds Request: Amount \$ \$50k

Date(s) Required: 9/1/2023 Lump Sum \_\_\_\_\_ Installments \_\_\_\_\_

5. Other:

6. Total Funding: \$135k Total Budget: \$135k

#### G. Financial Analysis

Please Provide a Line Item Budget for your project/event

Printing hard copies \$75k

Digital distribution 100,000 impressions \$5k

Production / writing / etc \$25k

If awarded, Isle of Palms ATAX funds are requested as follows:

(1) Lump Sum(s): \$ 30k on 6/15/2023 (date),  
 \$ 20k on 8/15/23 (date),  
 \$ \_\_\_\_\_ on \_\_\_\_\_ (date).

(2) Payment of Invoices as submitted to City Staff. Invoices should be submitted at least two weeks prior to due date.

## H. Miscellaneous

1. In what category do you place your project/event and why?
  - Festival \_\_\_\_\_
  - Marketing Please see above
  - Other (Please Explain): \_\_\_\_\_
2. Have you affirmatively reached out to the City of Isle of Palms staff for initial review for your project/event and if not, please explain. If you have reached out, what feedback did you receive, both positive and negative and specifically from whom?  
 \_\_\_\_\_
3. If applicable, explain why you have not sought funding from sources other than the City of Isle of Palms for the funding of your project/event. If you have sought alternate or additional funding, explain fully the results to include the source(s) for funding, from whom received and set forth all amounts received or expected to be received from other sources.  
n/a
4. Does your project/event have applicable liability insurance, to include the City of Isle of Palms, its employees and agents and if so, what are the liability limits? If not, please explain why not and explain who will agree to bear the costs, burdens, damages and legal fees for your project/event in case claims for damages are made against the City of Isle of Palms, its employees and agents as a result of your project/event. A minimum of \$300,000 of liability insurance is typically required unless that requirement is specifically waived in writing by the City of Isle of Palms in its sole discretion. If there is applicable insurance, do you commit to making the City of Isle of Palms, its employees and agents additional insured(s)? If not, explain fully the basis. If applicable, you must include a copy of the relevant insurance policy reflecting the City of Isle of Palms, its employees and agents are additional insured(s) for your project/event. Media Services, Inc. maintains sufficient insurance for its projects
5. Do you assert that the project/event for which you seek City of Isle of Palms ATAX funding is sustainable in the future? If so, please explain fully. If not, please explain fully. Media Services, Inc. is a well-established long-term Charleston County entity
6. In the event City of Isle of Palms grants your project/event ATAX grant funding, do you acknowledge that no such funds can be spent for the purchase of alcohol or tobacco products? n/a If not, please explain your justification. \_\_\_\_\_
7. In the event your project/event is awarded City of Isle of Palms ATAX grant

funding, but is postponed for more than 180 days of receipt of funding, do you acknowledge that you must return to the City of Isle of Palms all ATAX grant money received from Isle of Palms absent extraordinary circumstances and within the sole discretion of the City of Isle of Palms? Do you agree? yes If you do not agree, please set forth fully your reasons. \_\_\_\_\_

8. In the event your project/event is granted City of Isle of Palms ATAX grant funding, you must and do hereby agree by the filing your application personally to hold harmless and indemnify the City of Isle of Palms, its employees and agents from and against any claims for damages to include, *inter alia*, legal fees relative to your project/event. Do you agree? yes If not, please explain. \_\_\_\_\_  
If not, please explain fully your basis. \_\_\_\_\_
9. In the event the City of Isle of Palms provides ATAX grant funding for your event/project, set forth in detail how you will acknowledge the City of Isle of Palms as a grantor of funding.

Special labeling will be on front cover of paper and digital magazine as well as mentioned in publisher note inside and on website link mentioned above.



## Application for City of Isle of Palms ATAX Grant

### **Section D-3:**

#### **Projected Visitors**

Objective: Set forth the number of attendees projected for this year's project/event and the means of calculation.

Using South Carolina Park, Recreations and Tourism data, 80% of travelers who visit our 9 South Carolina Welcome Centers, **list included**. According to SCPRT, these travelers totaled 30 million in 2021, they stayed an average of 3.3 nights, and 42% of those annual visitors are headed to the beach. Our strategy is to target this group emphasizing traveling to the Isle of Palms and Wild Dunes during the winter and fall in 2023.

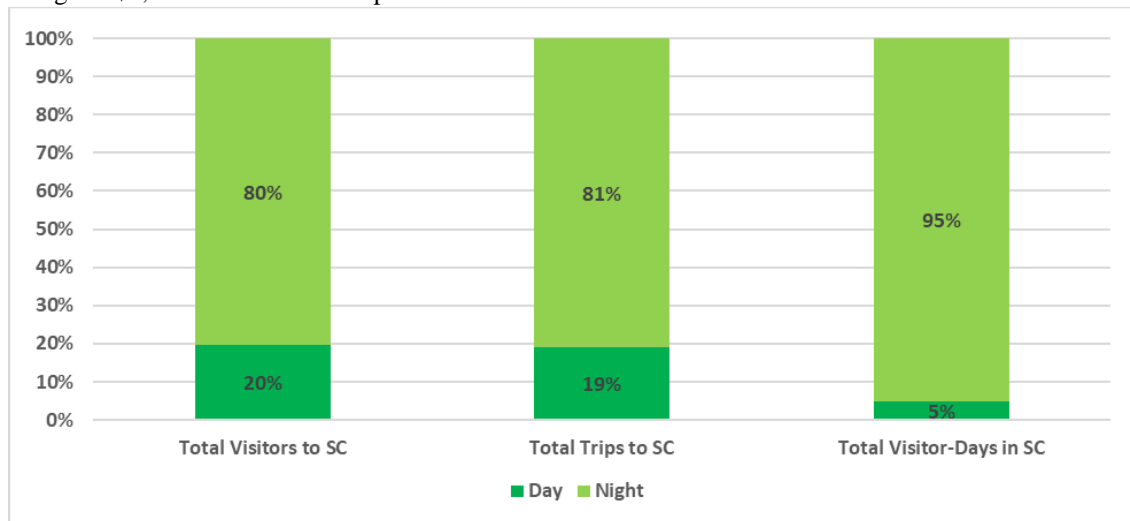
The number of visitors who will stay overnight is calculated from the number/data supplied by SCPRT's most recent reports; 5,842,300 will choose to stay in one of the following: hotel, rented condo, shared economy or rented home. 2,453,766 of these visitors prefer the beach. According to the people running the SC Welcome Centers, when they received copies of Isle of Palms Magazine to distribute, it was one of the most popular magazines travelers wanted to pick up. These are the front-line greeters for SC Visitors, and they've advised me on numerous occasions that our beaches were the most popular for travelers. I was told management asked their Welcome Center staffs to read the Isle of Palms Magazine because they could give more informed answers when asked questions about the Isle of Palms or Wild Dunes.

## Total Domestic Travel to South Carolina

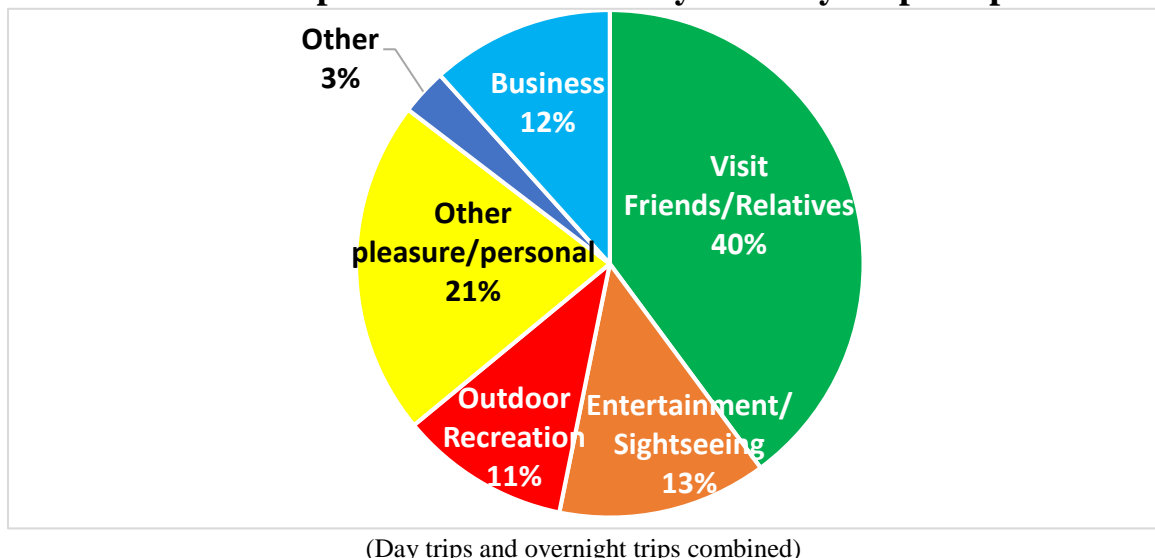
Based on a three-year average (CY2018, CY2019, CY2021), the number of domestic visitors to South Carolina is approximately 30 million, the number of domestic trips is approximately 14 million, and the number of visitor days is approximately 117 million. The estimates below are based on 2021 data.

The mean household party size on trips to South Carolina is 2.2 people and 26% of trips included children. Visitors' trips average 3.3 nights in length and spend an average of \$944 per party. Travel parties drive themselves on 89% of trips and fly on an airplane on 9% of trips.

- Of all domestic trips to South Carolina each year, 19% are day trips. This translates to 20% of all domestic visitors, and 5% of all visitor days in South Carolina annually. Their mean household party size is 2.3 people and 29% of these trips included children. They spend an average of \$229 while on their trip.
- Of all domestic trips to South Carolina each year, 81% are overnight trips. This translates to 80% of all domestic visitors, and 95% of all visitor days in South Carolina annually. Their mean household party size is 2.2 people and 26% of these trips included children. They stay an average of 4.0 nights and spend an average of \$1,113 while on their trip.



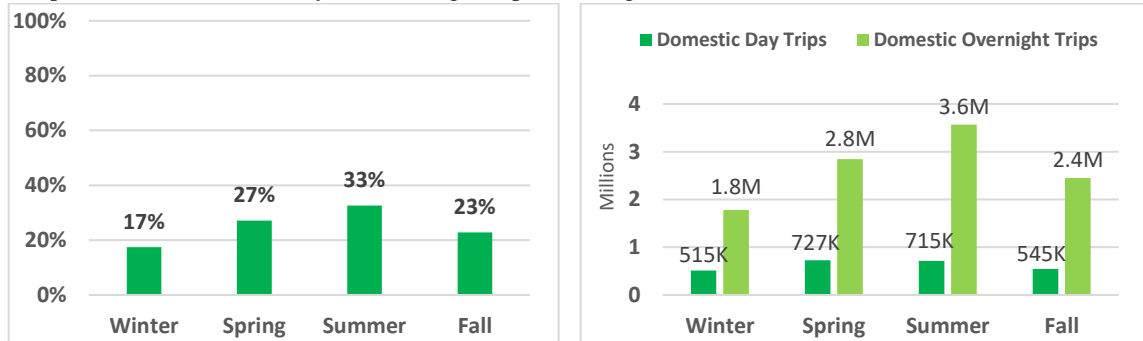
## Domestic Trips to South Carolina by Primary Trip Purpose



**NOTE:** Due to inherent statistical error, estimates and rankings in this report should be considered inexact

## Seasonality of Domestic Trips to South Carolina

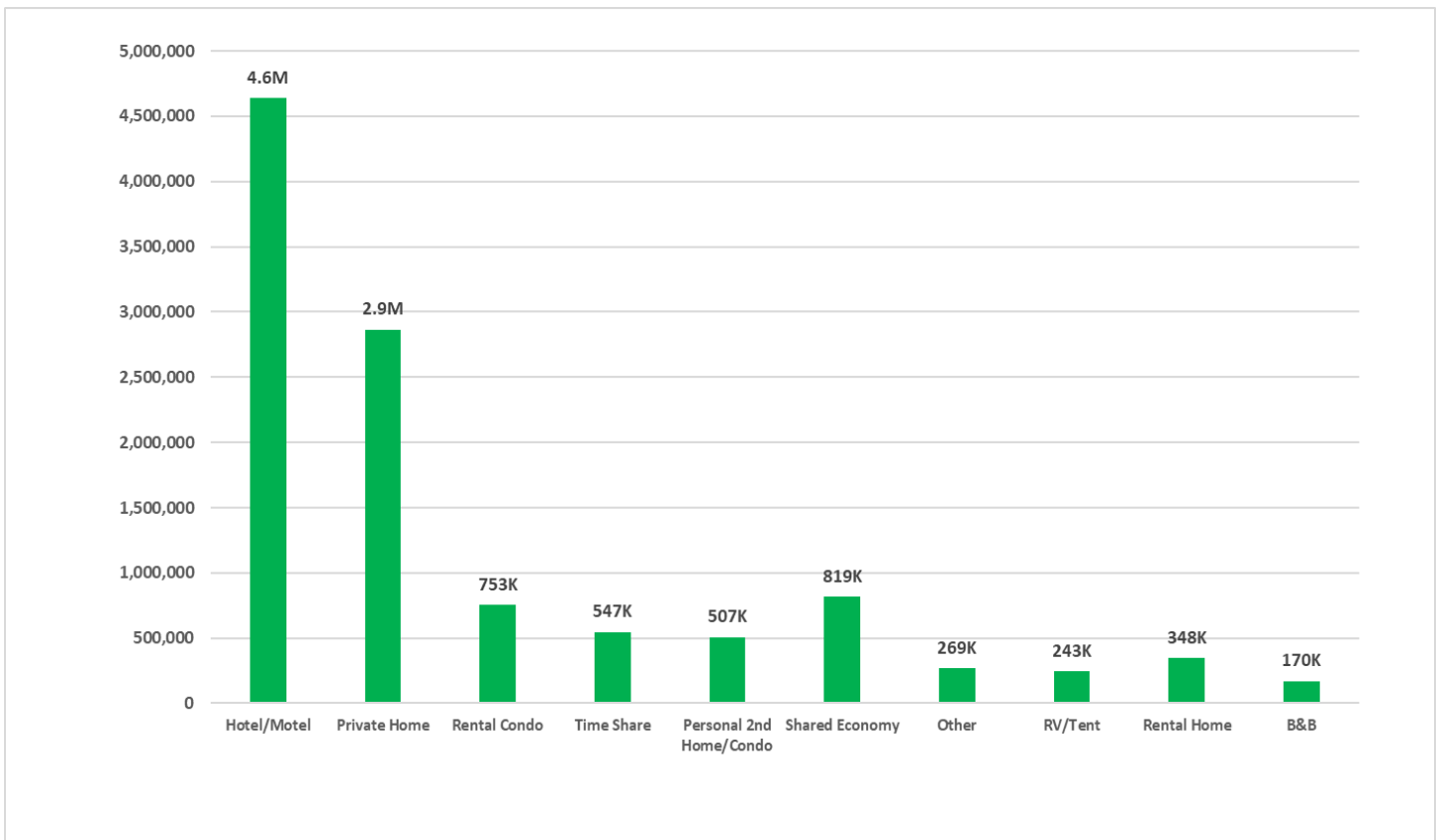
The peak travel season for day and overnight trips is during the summer.



(*Winter: Dec, Jan, Feb; Spring: Mar, Apr, May; Summer: Jun, Jul, Aug; Fall: Sep, Oct, Nov*)

## Overnight Domestic Trips to South Carolina by Accommodation Type

Overnight domestic travel parties to South Carolina stay in a variety of accommodation types, however, hotels and motels represent the lodging category with the largest volume.



*NOTE: Visitors can stay in multiple accommodation types during their trip*

*NOTE: Due to inherent statistical error, estimates and rankings in this report should be considered inexact*

## Leisure Activity Participation for Domestic Trips to South Carolina

The most popular activities among domestic traveling parties in South Carolina were going to the beach, visiting friends/relatives, and going shopping. Among these travel parties, 12% did not report participating in any trip activities.

### Tier One: Activities with Greater Than 20% Participation

Activity	Participation Rate
Beach	42%
Visiting Friends/Relatives	34%
Shopping	33%

### Tier Two: Activities with Between 5% and 20% Participation

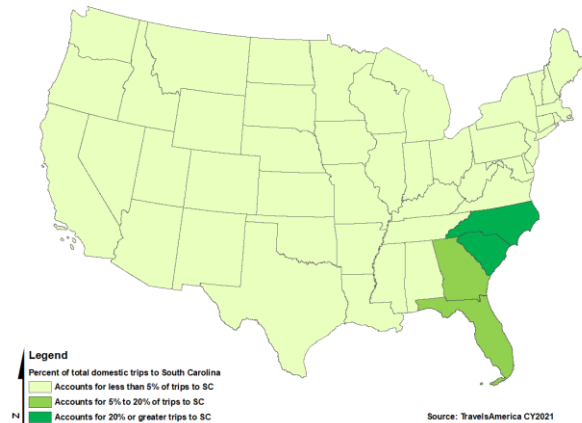
Activity	Participation Rate
Historic sites	20%
Fine Dining	16%
Swimming	13%
Urban Sightseeing, Rural Sightseeing, Unique local cuisine	10%
Local/folk arts/crafts	9%
State park/Monuments/Recreation areas, Wildlife Viewing, Fishing, Hiking/Backpacking/Canyoneering	8%
Museums, Craft Breweries	7%
Zoos/Aquariums/Aviaries, Golf	6%
Gardens, Other Nature, Family Reunion	5%

### Tier Three: Activities with Less Than 5% Participation

Activity	Participation Rate
National park/Monuments/Recreation areas, Theme park/Amusement park/Water park, Nature travel/Eco touring, Bird Watching, Nightclubs/Dancing, Biking/Road biking/Cycling	4%
Camping, Wine tasting/Winery tour, Motor boat/Jet ski, Other	3%
Art Galleries, Theater/Drama, Ocean/River cruise, Kayaking/Canoeing/Paddle boarding, Musical festival, Sports events - Youth/Amateur/Collegiate/Other (spectator), Spa/health club, Casino/Gaming, Horseback riding, Area where a TV or movie was filmed	2%
Sailing, Symphony/Opera/Concert, Scuba diving/Snorkeling, ATV/Four-wheeling, Special events/Festival (e.g., Mardi Gras, hot air balloon races), Mountain biking, Sports events - Youth/Amateur/Collegiate/Other (participant), Farms/ranches/Agri-tours, Rock/Mountain climbing, Hang gliding/Skydiving/Base jumping, Water skiing, Native American ruins/Rock art, Sports events, Major/Professional, Windsurfing/Kiteboarding, Skiing/snowboarding, Motor sports-NASCAR/Indy, Whitewater rafting, Other snow activities other than skiing/snowboarding	1% or less

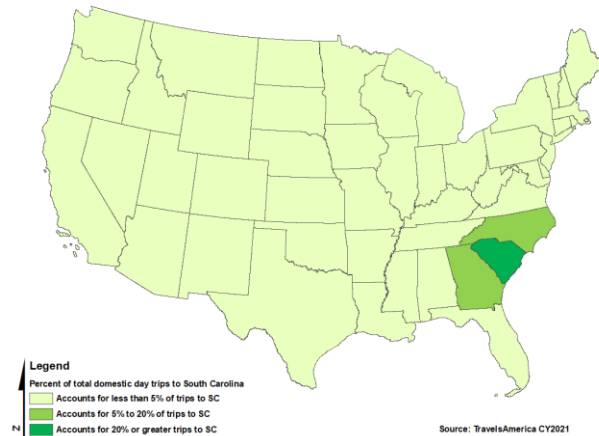
**NOTE:** Due to inherent statistical error, estimates and rankings in this report should be considered inexact

## Top States of Origin for Domestic Trips to South Carolina



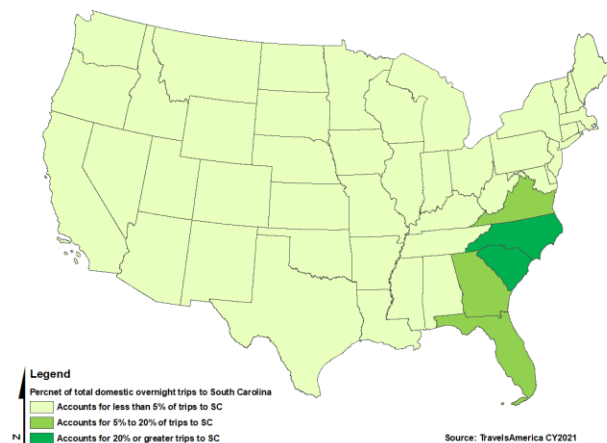
Top States of Origin for Domestic Trips	
South Carolina	27%
North Carolina	21%
Georgia	10%
Florida	5%
Virginia	4%

## Top States of Origin for Domestic Day Trips to South Carolina



Top States of Origin for Domestic Day Trips	
South Carolina	54%
North Carolina	17%
Georgia	13%
Florida	3%
Tennessee	2%

## Top States of Origin for Domestic Overnight Trips to South Carolina



Top States of Origin for Domestic Overnight Trips	
North Carolina	22%
South Carolina	21%
Georgia	9%
Florida	6%
Virginia	5%

**NOTE:** Due to inherent statistical error, estimates and rankings in this report should be considered inexact

# South Carolina Welcome Center Contact List

# Attachment C<sup>30</sup>

To email announcements, daily specials and events to all SC Welcome Centers: [welcomecenters@scprt.com](mailto:welcomecenters@scprt.com)

## US 17 SC Welcome Center

Shelby Boulineau, Manager  
843-249-1111; 843-249-9317 fax  
[lrivewc@scprt.com](mailto:lrivewc@scprt.com)

### UPS/ Fed Ex/ US Postal Service:

SC/NC Border  
2121 Highway 17  
Little River, SC 29566

*\*Georgetown & Horry*

## I-20 East SC Welcome Center

Arlesia Crooms, Manager  
803-279-6756; 803-278-6250 fax  
[northaugustawc@scprt.com](mailto:northaugustawc@scprt.com)

### UPS/ Fed Ex:

SC/GA Border  
Interstate I-20  
North Augusta, SC 29841

### US Postal Service:

Post Office Box 6728  
North Augusta, SC  
29846

*\*Aiken, Allendale, Bamberg, Barnwell, Charleston, Colleton & Hampton*

## I-26 East SC Welcome Center

Lisa Davis, Manager  
864-457-2228; 864-457-7244 fax  
[landrumwc@scprt.com](mailto:landrumwc@scprt.com)

### UPS/ Fed Ex:

SC/NC Border  
200 Interstate 26 Eastbound  
Landrum, SC 29356

### US Postal Service:

Post Office Box 429  
Landrum, SC 29356

*\*Greenville, Laurens, Newberry, Saluda & Spartanburg*

## I-77 South SC Welcome Center

Robbin Garvin, Manager  
803-548-2880; 803-548-1173 fax  
[fortmillwc@scprt.com](mailto:fortmillwc@scprt.com)

### UPS/ Fed Ex/ US Postal Service:

SC/NC Border  
89 I-77 South  
Fort Mill, SC 29708

*\*Chester, Chesterfield, Kershaw, Lancaster, Marlboro & York*

## I-85 North SC Welcome Center

Dawn Duncan, Manager  
864-972-3731; 864-972-0229 fax  
[fairplaywc@scprt.com](mailto:fairplaywc@scprt.com)

### UPS/ Fed Ex:

SC/GA Border  
100 Welcome Center Place  
Fair Play, SC 29643

### US Postal Service:

Post Office Box 38  
Fair Play, SC 29643

*\*Abbeville, Anderson, Edgefield, Greenwood, McCormick, Oconee & Pickens*

## I-85 South SC Welcome Center

Marielena Petruska, Manager  
864-839-6742; 864-839-3259 fax  
[blackburgwc@scprt.com](mailto:blackburgwc@scprt.com)

### UPS/ Fed Ex/ US Postal Service:

SC/NC Border  
100 Highway I-85 South  
Blacksburg, SC 29702

*\*Cherokee, Fairfield, Lexington, Richland & Union*

## I-95 North SC Welcome Center

Gwen Hendley, Manager  
843-784-3275; 843-784-6054 fax  
[hardeevillewc@scprt.com](mailto:hardeevillewc@scprt.com)

### UPS/ Fed Ex:

SC/GA Border  
4968 Jasper Highway  
Hardeeville, SC 29927

### US Postal Service:

Post Office Box 400  
Hardeeville, SC  
29927-0400

*\*Beaufort & Jasper*

## I-95 South SC Welcome Center

Angela Hasty, Manager  
843-774-4711; 843-774-6812 fax  
[dillonwc@scprt.com](mailto:dillonwc@scprt.com)

### UPS/ Fed Ex/ US Postal Service:

SC/NC Border  
195 Mile Marker I-95  
Hamer, SC 29547-7256

*\*Darlington, Dillon, Florence, Lee, Marion & Sumter*

## I-95 South SC Welcome Center

Sandra Middleton, Manager  
803-854-2442; 803-854-4879 fax  
[santeeewc@scprt.com](mailto:santeeewc@scprt.com)

### UPS/ Fed Ex:

Southbound I-95  
Mile Marker 99 at Santee  
Santee, SC 29142

### US Postal Service:

160 Southrest Lane  
Santee, SC 29142

*\*Berkeley, Calhoun, Clarendon, Dorchester, Orangeburg & Williamsburg*

## SC Welcome Center Program- Central Office

Devon Harris, Program Manager  
803-734-0123; [dharris@scprt.com](mailto:dharris@scprt.com)

Heather Harley, Program Coordinator  
803-734-0005; [hharley@scprt.com](mailto:hharley@scprt.com)

*\*Statewide, government, multi-state, regional & chain destinations with locations represented by more than one center*

*\*Indicates counties of responsibility for literature distribution based on physical location of the destination.*

**Please note:** The U.S. Postal Service does not accept boxed deliveries to post office boxes. Therefore, when shipping boxes, please use the UPS, Fed Ex, etc., carriers and the "UPS/Fed Ex Address" to ensure delivery to these centers. Packages not mailed properly may be returned to you without our knowledge and at your expense.

March 2017



DISTRIBUTION LOCATIONS



BUDGETED INCOME FY 23/24: City of Isle of Palms, May 2023									\$1,130,000	
Expenditure Type	EXPENSE SPECIFIC TO ISLE of PALMS	Benefit to IOP	Cost to CVB	IOP Share Based on Community Inventory at 5.5%*	IOP Share Based on Full Service (Group) Inventory at 8.8%**	IOP Share Based on Luxury (Group) Room Inventory at 24%***	IOP Share Based on Islands Inventory at 34.2%****	100% IOP	Category Totals	
TERC Project Category 1 - Advertising										
Website - development	IOP Specific site	adding non-member information	\$37,000					\$37,000		
Website - redevelopment	Site presence: IOP on Beaches site	<a href="https://www.charlestoncvb.com/beaches/isle-of-palms/">https://www.charlestoncvb.com/beaches/isle-of-palms/</a>	\$51,000				\$17,457			
Website - Search Engine Optimization (SEO)	Adwords, IOP-specific, Beaches Site		\$60,000				\$20,538			
Website - SEO	Adwords, ExploreCharleston core visitor site		\$350,000	\$19,250						
Commercial - distribution	Sinclair Broadcasting	distribution of :30 sec commercial across the US (12 months x \$80000/month)	\$960,000				\$328,608			
Advertising - digital campaign	The Knot	store front annual, wedding specific	\$3,500				\$1,198			
Advertising - digital campaign	VRBO	IOP specific ads pointing to vacation rentals	\$75,000					\$75,000		
Advertising - social media campaigns	Facebook & Instagram	paid promotion - 12 months	\$20,000					\$20,000		
Advertising - social media campaigns	TikTok	paid promotion - 12 months	\$20,000					\$20,000		
Advertising - social media campaigns	YouTube	paid promotion - 12 months	\$20,000					\$20,000		
Subtotal Marketing & Advertising			\$1,596,500	\$19,250	\$0	\$0	\$367,801	\$172,000	\$559,051	
Advertising - print	AAA Living Ohio	spread March 2024	#					#		
Advertising - print	AAA World (DC, Maryland, Virginia & Delaware)	spread March 2024	#					#		
Advertising - print	Southern Bride (North Carolina)	full page placement in Summer/Fall and Winter/Spring	#	#						
Advertising - print	Discover SC	Annual state vacation guide - half page	#					#		
Advertising - print	Coastal Living	spreads in Fall issue	#				#			
Advertising - print	Midwest Living	spreads in Winter issue	#				#			
Subtotal Negotiated Ad Buys: #Terms confidential between buyer/seller.			\$204,950	\$990	\$0	\$0	\$49,248	\$42,950	\$93,188	
Other Advertising Initiatives - Across Categories			\$3,482,315							
Total Advertising			\$5,283,765	\$20,240	\$0	\$0	\$417,049	\$214,950	\$652,239	
TERC Project Category 3 - Marketing Support										
Market Research - Key Data	Key Data Research, specific to Islands / Beach communities	Historical and forward-looking projections on beach rental performance / key metrics (IOP, Folly, Kiawah)	\$35,040				\$11,994			
Market Research	Office of Tourism Analysis at College of Charleston - research; Datafy - phone tracking app; TravelClick; Build Central; STR (formerly Smith Travel Research, CoStar, Knowland)	#####	\$586,069	\$32,234						
Research	Tourism Management Plan	David McNair consulting + College of Charleston Office of Tourism Analysis	\$30,000					\$30,000		
Research	Walkability Study	Outside company TBD	\$50,000					\$50,000		
Sponsorship	WCIV / Channel 4, Know Before You Go Campaign	Helping public know traffic, parking and weather for the beaches	\$38,341				\$13,124			
Commercial - production	various photographers	Images of Isle of Palms for image library - ongoing and sharable	\$50,000					\$50,000		
Commercial - production	Vive Media	creation of BRoll to be used as needed	\$30,000					\$30,000		
Total Marketing Support			\$819,450	\$32,234	\$0	\$0	\$25,118	\$160,000	\$217,352	
TERC Project Category 4 - Group Sales Efforts and Tradeshows										
Sales - Luxury Tradeshows, most difficult to sell	American Society of Association Executives	Tradeshow: Atlanta, GA - August 2023; Ongoing events throughout the year	\$36,850			\$8,844				
Sales - Luxury Tradeshows, most difficult to sell	CONNECT Marketplace	Appointment show: Minneapolis, MN - August 2023	\$26,800			\$6,432				







IOP Community Corporation  
Transaction Detail By Account  
January 1, 2000 through May 10, 2023

	Type	Date	Num	Name	Memo	Class	Original Amount	Paid Amount	Balance
<b>IOPCC Donations</b>									
<b>Community Service</b>									
<b>LENS</b>									
	Deposit	03/05/2022	61099	City of Isle of Palms	Deposit	Community Service:LENS:ATAX/City	10,000.00	10,000.00	10,000.00
Total LENS								10,000.00	10,000.00
Total Community Service								10,000.00	10,000.00
Total IOPCC Donations								10,000.00	10,000.00
<b>LENS Expenses</b>									
<b>ATAX/City</b>									
	Check	08/08/2022	2271	Wild Dunes	IOPPD Awards Banquet	Community Service:LENS:ATAX/City	-2,931.73	-2,931.73	-2,931.73
	Check	09/13/2022	2282	Charleston Jump Castle	JumpCastle	Community Service:LENS:ATAX/City	-415.00	-415.00	-3,346.73
	Check	09/18/2022	2284	Kona Ice	Kona Ice	Community Service:LENS:ATAX/City	-440.00	-440.00	-3,786.73
	Check	09/18/2022	2285	Shook, Kathy	XGrain Shirts for IOPPD	Community Service:LENS:ATAX/City	-1,160.00	-1,160.00	-4,946.73
Total ATAX/City								-4,946.73	-4,946.73
Total LENS Expenses								-4,946.73	-4,946.73
<b>TOTAL</b>								<b>5,053.27</b>	<b>5,053.27</b>