



Accommodations Tax Advisory Committee

10:00 a.m., Wednesday, September 10, 2025

City Hall

Council Chambers

1207 Palm Boulevard, Isle of Palms, SC

Public Comment:

All citizens who wish to speak during the meeting must email their first and last name, address, and topic to Nicole DeNeane at nicoled@iop.net no later than **3:00 p.m. the business day before the meeting**. Citizens may also provide public comment here:

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

Agenda

1. **Call to Order** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Approval of previous meeting's minutes – July 9, 2025**
3. **Financial Statements** – Finance Director Debra Hamilton
4. **Presentation** – Application for Accommodations Tax Grant, Pastor Mary Finklea
5. **Old Business**
 - a. Quarterly update and discussion with CVB – Chris Campbell and Ike High
 - b. Discussion and consideration of future beautification projects
5. **New Business**
6. **Miscellaneous**

Next meeting: Wednesday, October 8, 2025, 10:00am

7. **Adjournment**



ACCOMMODATIONS TAX ADVISORY COMMITTEE

10:00am, Wednesday, July 9, 2025

1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to order

Present: Rebecca Kovalich, Park Williams, Barb Bergwerf, Chrissy Lorenz, Margaret Miller, Mike Boykin (via Zoom)

Absent: Rod Turnage

Staff Present: Administrator Kerr, Director Hamilton

2. Approval of previous meeting's minutes – May 14, 2025

Ms. Bergwerf made a motion to approve the minutes of the May 14, 2025 meeting, and Ms. Miller seconded the motion. The motion passed unanimously.

3. Financial Statements

Director Hamilton said the last quarter of State ATAX revenues will not be received until August. As of May 31, 2025, the fund balance is up over \$1 million from this time last year. Year-to-date revenues are \$2.6 million. \$229,000 of interest was earned over the last year.

The State ATAX budget will come in under budget as several projects have been delayed until FY26. More in-depth financial information will be available after the fourth quarter payment is received.

4. Old Business -- none

5. New Business

a. Discussion and consideration of future beautification projects

Mr. Williams asked Administrator Kerr to educate the committee on the best way to approach beautification projects. Administrator Kerr explained that ATAX funds can be used to beautify the “roads providing access to tourist destinations.” He believes the Committee should focus on their areas with the most impact. Ms. Bergwerf believes the beach access paths to be those with the most impact on tourists.

Administrator Kerr said funding for FY26 has been allocated. Any projects the Committee wishes to put forth will be in competition with other City needs. Mr. Boykin said he would like to be more involved in the discussions as to how ATAX funds are allocated.

Discussion ensued as to the best way to formulate a cohesive plan for future beautification projects and which areas to focus on. Administrator Kerr pointed out that each area will have its own challenges such as the need for SCDOT permitting and or engineering and designs costs. Possible areas for beautification projects discussed included concrete triangles at 41st Avenue and at the Connector, the ocean side of Palm Boulevard, and the Front Beach. Mr. Williams suggested that maybe the Committee could allocate funds to better maintain areas already under in the City's budget and build a list of aspirational ideas for future years. Administrator Kerr said that all City properties and ongoing projects have beautification monies in their budgets. A designer will need to be involved to help conceptualize future projects.

Committee members will visit the spots mentioned for possible beautification and discuss the matter further at the next meeting.

B. Discussion of second round of grant funding

Administrator Kerr explained that the IOP Chamber rescinded their grant award because the project they intended it for needed more funding than what was given.

Mr. Boykin suggested Committee members come up with charitable organizations that might be able to use the money and let them know about the second round of funding. Mr. Williams encouraged Committee members to give their ideas to staff. He reminded everyone that those organizations must be directing those funds to putting "heads in beds."

6. Miscellaneous Business

The next meeting of the ATAX Committee will be Wednesday, September 10, 2025 at 10am.

7. Adjournment

Ms. Bergwerf made a motion to adjourn, and Ms. Lorenz seconded the motion. The meeting was adjourned at 11:05am.

Respectfully submitted,

Nicole DeNeane
City Clerk

City of Isle of Palms
State Accommodations Tax
Balance Sheet **Unaudited**
as of June 30, 2025

	6/30/2024	6/30/2025
CASH @ TRUIST	\$ 29,831	\$ 81,403
CASH @ SC LOCAL GOVERNMENT INVESTMENT POOL	4,129,334	4,876,231
ACCOUNTS RECEIVABLE	1,214,482	1,215,109
AMOUNTS DUE FROM OTHER FUNDS	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>5,373,647</u>	<u>6,172,743</u>
ACCOUNTS PAYABLE	396,465	417,857
AMOUNTS DUE TO OTHER FUNDS	<u>84,172</u>	<u>-</u>
TOTAL LIABILITIES	<u>480,637</u>	<u>417,857</u>
FUND BALANCE Beginning	4,154,059	4,893,009
Excess Revenues Over/(Under) Expenditures	738,950	861,876
FUND BALANCE	<u>4,893,009</u>	<u>5,754,886</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 5,373,647</u>	<u>\$ 6,172,743</u>

City of Isle of Palms
State Accommodations Tax
Revenue Statement for the 12 Months Ending June 30, 2025 ****Unaudited****
Fiscal Year Ending June 30, 2025

Date		Description	Total
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Revenues

Body Armor Assistance Grant	4,184
September Quarterly Payment from State	1,416,366
December Quarterly Payment from State	579,718
March Quarterly Payment from State	373,844
June Quarterly Payment from State	1,206,443
YTD Interest Income	247,037

Grand Total

3,827,592

State Accommodations Tax
Detailed Expense Statement for the 12 Months Ending June 30, 2025 **Unaudited**
Fiscal Year Ending June 30, 2025

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2025 Budget	Committee Approved	(Over)/ Under
Public Restroom Operations					
Dominion	YTD electricity for restrooms	609	750		
IOP WSC	YTD water & irrigation	12,925	12,500		(425)
Blitch, Steady Hands Painting, AAA Fence Co. etc.	YTD maintenance	13,309	45,000		
Port City Paper	YTD paper & cleaning supplies	10,134	11,000		
SCMIRF/Wright Flood	YTD property & flood insurance	10,397	13,200		
Irrigation By Design	YTD Backflow Testing	-	80		
Quality Touch Cleaning	YTD cleaning	25,465	40,000		
IOP Payroll	YTD attendant	24,608	28,367		
		97,448	150,897		53,449
Beach Barrel & Front Beach Business District Trash Pickup					
JLG Enterprise LLC	YTD trash pickup per contract	89,265	85,000		(4,265)
Irrigation at Breach Inlet Sign					
IOP WSC	YTD irrigation	337	600		263
Non- Capital					
Carmen R Bunch & Leola Hanbury Parks	New Water Meter at CRB Park	735	1,000		
Beach Wheelchairs and Maintainence		3,185	5,000		
		3,920	6,000		2,080
Beach Trash Barrels					
Beach Trash Cans		6,945	7,500		
		6,945	7,500		555

State Accommodations Tax
Detailed Expense Statement for the 12 Months Ending June 30, 2025 **Unaudited**
Fiscal Year Ending June 30, 2025

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2025 Budget	Committee Approved	(Over)/ Under
IOP Promotions & Events					
	Connector Run	7,500	7,500		
	Easter Egg Hunt	3,881	4,500		
	Music Events	3,500	4,500		
		14,881	16,500		1,619
Programs & Sponsorship					
	Provisional Events Approved By Committee	50,000	50,000		
	IOP Chamber of Commerce	15,000			
	Island School Literacy Event	35,000			
	July 4th Fireworks	39,887	45,000		
		89,887	95,000		5,113
Charleston CVB - 30% Tourism Promotion Funds					
	Charleston Area CVB 30% distribution for Sept Qtr	447,273			
	Charleston Area CVB 30% distribution for Dec Qtr	183,069			
	Charleston Area CVB 30% distribution for Mar Qtr	118,056			
	Charleston Area CVB 30% distribution for Jun Qtr	380,982			
	State Mandated 30% Transfer		964,259		
	CVB Quarterly Shared Payroll	(32,117)			
		1,097,264	964,259		(133,005)
Tourism Promotion Funds					
	City Hall's Visitor T-Shirt/Promotions	14,447	15,000		
		14,447	15,000		553
Transfer to IOP Marina for 75% of Bond Debt Service					
	Isle of Palms Marina Enterprise Fund	250,391	250,391	-	0

State Accommodations Tax
Detailed Expense Statement for the 12 Months Ending June 30, 2025 **Unaudited**
Fiscal Year Ending June 30, 2025

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2025 Budget	Committee Approved	(Over)/ Under
Police					
	Body Armor	3,384	7,500		
	Training Room Upgrades	16,649	17,500		
		20,033	25,000		4,967
Capital Outlay					
General Government					
	IOP Message Board	2,156	25,000		
	1/3 Planning of City Hall Repair/Renovation		83,333		
		2,156	108,333		106,177
Police					
	UTV	20,350	22,000		1,650
	1/2 Public Safety Drone	12,182	11,500	682	-
	Tasers	16,997	18,171		1,174
	Access Control System	31,250	31,250		
		80,778	82,921	682	2,825
Fire					
	1/3 Share Rescue Boat		100,000		
	Training Mannequins	18,378	22,000		
	Access Control System	31,250	31,250		
		49,628	153,250		103,622
Public Works					
	Waterway Blvd Multi-Use Path		570,000		
		-	570,000		570,000
Recreation					

State Accommodations Tax
Detailed Expense Statement for the 12 Months Ending June 30, 2025 **Unaudited**
Fiscal Year Ending June 30, 2025

		A	B	C	B+C-A
Vendor	Description	Actual Expenditure	FY2025 Budget	Committee Approved	(Over)/ Under
19% Playground W/ Pour & Play Surface			124,335		
		-	124,335		124,335
Front Beach & Restrooms					
To Repair 4500 Linear Ft of Sidewalk			70,000		
Resurface City Owned Parts of Ocean Blvd			100,000		
		-	170,000		170,000
Fire Dept Debt Service on 75' Ladder Truck					
Truist Govt Finance	75' Ladder Truck - Principal	83,947	83,947	0.12	-
	75' Ladder Truck - Interest	7,967	7,967	0.49	-
		91,915	91,914	1	-
Unexpended Projects/Miscellaneous					
GF-Public Relations & Tourism Coordinator		32,117	39,744		
GF-Firefighters (3)		273,875	273,875		
GF-Paramedics (3)		313,364	313,364		
GF-Police Officer (2)		199,145	199,145		
GF-ALL Beach Service Officers & Marina Parking Attendant		35,693	35,692		
GF-Police Overtime		20,000	20,000		
GF-SRT Coordinator		74,769	74,769		
GF-Code Enforcement Officer		78,947	78,947		
MF-Beach Run Sponsorship		3,000	3,000		
MF-T Dock		21,070	83,000		
MF- Marina Green Space/Maint		4,443	50,000		
Miscellaneous		-	1,000		
		1,056,422	1,172,536		116,114
Grand Total		2,965,716	4,089,436	683	744,051

[illegible]

City of Isle of Palms
SC State Accommodations Tax

Total State Atax Received from SC Treasurer

	Qtr 1 July-Sept	Qtr 2 Oct-Dec	Qtr 3 Jan-Mar	Qtr 4 Apr-June	Fiscal Year Total	Increase/ Decrease
FY11	532,879	189,711	55,395	394,752	1,172,737	
FY12	653,545	289,771	62,947	456,073	1,462,336	25%
FY13	675,341	283,750	82,388	443,861	1,485,340	2%
FY14	774,983	262,670	87,506	558,702	1,683,861	13%
FY15	783,479	283,054	92,269	575,444	1,734,246	3%
FY16	804,398	282,321	108,240	567,694	1,762,653	2%
FY17	807,457	281,373	100,997	633,111	1,822,939	3%
FY18	803,215	318,255	116,670	641,995	1,880,136	3%
FY19	846,664	318,661	164,861	692,063	2,022,250	8%
FY20	899,029	285,557	142,616	379,931	1,707,133	-16%
FY21	858,508	393,960	209,721	1,007,541	2,469,730	45%
FY22	1,331,176	540,555	265,979	1,369,717	3,507,427	42%
FY23	1,471,275	560,834	286,190	1,420,714	3,739,013	7%
FY24	1,410,977	550,458	291,998	1,276,103	3,529,536	-6%
FY25	1,497,161	616,480	399,770	1,276,190	3,789,601	7%

Total State Atax Transferred to Charleston CVB (30%)

	Qtr 1 July-Sept	Qtr 2 Oct-Dec	Qtr 3 Jan-Mar	Qtr 4 Apr-June	Fiscal Year Total	Increase/ Decrease
FY11	157,989	55,038	14,743	116,551	344,321	
FY12	194,188	85,056	17,009	134,947	431,201	25%
FY13	200,727	83,250	22,841	131,283	438,102	2%
FY14	230,620	76,926	24,377	165,736	497,658	14%
FY15	233,169	83,041	25,806	170,758	512,774	3%
FY16	239,444	82,821	30,597	168,433	521,296	2%
FY17	240,362	82,537	28,424	188,058	539,382	3%
FY18	239,090	93,602	33,126	190,723	556,541	3%
FY19	252,124	93,723	47,583	205,744	599,175	8%
FY20	267,834	83,792	40,910	112,104	504,640	-16%
FY21	255,677	116,313	61,041	300,387	733,419	45%
FY22	397,475	160,292	77,919	409,040	1,044,726	42%
FY23	439,505	166,375	83,982	415,472	1,105,334	6%
FY24	421,418	163,262	85,724	380,956	1,051,360	-5%
FY25	447,273	183,069	118,056	380,982	1,129,380	7%

**City of Isle of Palms
State Accommodations Tax
Balance Sheet
as of August 31, 2025**

	8/31/2024	8/31/2025
CASH @ TRUIST	\$ 106,127	\$ 271,267
CASH @ SC LOCAL GOVERNMENT INVESTMENT POOL	4,842,217	5,413,456
ACCOUNTS RECEIVABLE	-	-
AMOUNTS DUE FROM OTHER FUNDS	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>4,948,344</u>	<u>5,684,723</u>
ACCOUNTS PAYABLE	16,199	(6,034)
AMOUNTS DUE TO OTHER FUNDS	<u>84,172</u>	<u>-</u>
TOTAL LIABILITIES	<u>100,371</u>	<u>(6,034)</u>
FUND BALANCE Beginning	4,893,009	4,893,009
Excess Revenues Over/(Under) Expenditures	(45,037)	797,748
FUND BALANCE	<u>4,847,973</u>	<u>5,690,757</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 4,948,344</u>	<u>\$ 5,684,723</u>

City of Isle of Palms
State Accommodations Tax
Revenue Statement for the 2 Months Ending August 31, 2025
Fiscal Year Ending June 30, 2026

Date		Description	Total
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Revenues

September Quarterly Payment from State
December Quarterly Payment from State
March Quarterly Payment from State
June Quarterly Payment from State

YTD Interest Income 37,224

Grand Total

37,224

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2025
Fiscal Year Ending June 30, 2026

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2026 Budget	Committee Approved	(Over)/ Under
Public Restroom Operations					
Dominion	YTD electricity for restrooms	94	750		
IOP WSC	YTD water & irrigation	1,793	12,500		
Blitch, Steady Hands Painting, AAA Fence Co. etc.	YTD maintenance		45,000		
Port City Paper	YTD paper & cleaning supplies	1,170	11,000		
SCMIRF/Wright Flood	YTD property & flood insurance	2,417	10,940		
Irrigation By Design	YTD Backflow Testing		80		
Quality Touch Cleaning	YTD cleaning	4,577	40,000		
IOP Payroll	YTD attendant	4,519	30,465		
		14,569	150,735		136,166
Beach Barrel & Front Beach Business District Trash Pickup					
JLG Enterprise LLC	YTD trash pickup per contract				
		14,607	85,000		70,393
Irrigation at Breach Inlet Sign					
IOP WSC	YTD irrigation				
		37	400		363
Non- Capital					
Maintain Benches at Parks			5,000		
Beach Wheelchairs and Maintainence			1,000		
		-	6,000		6,000
Beach Trash Barrels					
Beach Trash Cans		-	7,500		
		-	7,500		7,500

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2025
Fiscal Year Ending June 30, 2026

Vendor	Description	A Actual Expenditure	B FY2026 Budget	C Committee Approved	B+C-A (Over)/ Under
IOP Promotions & Events					
	Connector Run	7,500	7,500		
	Easter Egg Hunt		4,500		
	Music Events		4,500		
		7,500	16,500		9,000
Programs & Sponsorship					
	Provisional Events Approved By Committee		75,000		
	July 4th Fireworks	22,707	51,000		
		22,707	126,000		103,293
Charleston CVB - 30% Tourism Promotion Funds					
	Charleston Area CVB 30% distribution for Sept Qtr				
	Charleston Area CVB 30% distribution for Dec Qtr				
	Charleston Area CVB 30% distribution for Mar Qtr				
	Charleston Area CVB 30% distribution for Jun Qtr				
	State Mandated 30% Transfer		1,007,081		
	CVB Quarterly Shared Payroll		34,000		
		-	1,041,081		1,041,081
Tourism Promotion Funds					
	City Hall's Visitor T-Shirt/Promotions		15,000		
		-	15,000		15,000
Transfer to IOP Marina for 75% of Bond Debt Service					
	Isle of Palms Marina Enterprise Fund		249,864	-	249,864

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2025
Fiscal Year Ending June 30, 2026

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2026 Budget	Committee Approved	(Over)/ Under

Police

Body Armor

	7,500	
-	7,500	7,500

Capital Outlay

Police

ATV

20,365

22,000

1,635

Speed Radar & Trailer

19,009

20,000

991

PSB Gate

6,000

6,000

Computer Server

18,000

18,000

39,373	66,000	-	26,627
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Fire

Thermal Imaging Camera

20,000

Rescue Boat

100,000

PSB Gate

2,560

6,000

2,560	126,000		123,440
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Public Works

Waterway Blvd Multi-Use Path

520,000

1/3 Rear Loader Garbage Truck

106,667

-	626,667		626,667
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Recreation

Reconstruct 2 Tennis Courts

65,000

Playground Equipment

20,000

-	85,000		85,000
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Front Beach & Restrooms

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2025
Fiscal Year Ending June 30, 2026

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2026 Budget	Committee Approved	(Over)/ Under
To Repair 4500 Linear Ft of Sidewalk			70,000		
Resurface City Owned Parts of Ocean Blvd			25,000		
		-	95,000		95,000
Fire Dept Debt Service on 75' Ladder Truck					
Truist Govt Finance	75' Ladder Truck - Principal		85,483		85,483
	75' Ladder Truck - Interest		6,431		6,431
		-	91,914	-	91,914
Unexpended Projects/Miscellaneous					
GF-Public Relations & Tourism Coordinator			42,101		
GF-Firefighters (3)			294,127		
GF-Paramedics (3)			339,470		
GF-Police Officer (2)			212,427		
GF-ALL Beach Service Officers & Marina Parking Attendant			60,027		
GF-Police Overtime			20,000		
GF-SRT Coordinator			79,224		
GF-Code Enforcement Officer			80,077		
MF-Beach Run Sponsorship			3,000		
MF- Marina Green Space			50,000		
Miscellaneous			1,000		
		-	1,181,453		1,181,453
Grand Total		101,353	3,977,614	-	3,642,821

Event/Project Name	Coastal Retreat Parking Lot Repair
Organization sponsoring event & contact person	Coastal Retreat Center; Rev. Mary M. Finklea
Address	2101 Palm Blvd, Isle of Palms, South Carolina 29451
Phone	(843) 687-7425
Email	pastorfinklea@bellsouth.net
Amount request	\$10,000.00
Date funds needed	10/31/2025
Location of project/event	Parking Lot of 2101 Palm Blvd
Event/project description	Creating a welcoming, safe entry to Coastal Retreat makes for a more hospitable experience for tourists and visitors. Our parking lot currently includes cracks and potholes that do not reflect the welcome we would like to extend. Doing this project in the late fall and early winter is better both for the construction process and more convenient for our guests.
Tourism Impact	Coastal Retreat hosts hundreds of overnight visitors every year, which contributes to our IOP economy along with numerous guests who use our parking lot on a daily basis. Having an improved parking lot benefits local day guests as well as out of town visitors that stay for a weekend or a week. Many of our retreat programs bring in out of state guests as well as folks from within South Carolina. We continue to promote civic and cultural gatherings that bring people together. Our facility served as an impromptu Town Hall during Hurricane Hugo, and throughout the years during emergency weather, we have been a trusted partner for the community. It might not seem as if local community support and tourism are directly related, but I believe they are. Strengthening our local engagement also bolsters a healthy, resilient community that can welcome others.
Insurance & Indemnification	Yes

IOP Grant Application
South Carolina Lutheran Retreat Centers
Coastal Retreat
Rev. Mary M. Finklea 843-687-7425

Coastal Retreat Parking Lot Repair Request: \$10,000

Event Description

Creating a welcoming, safe entry to Coastal Retreat makes for a more hospitable experience for tourists and visitors. Our parking lot currently includes cracks and potholes that do not reflect the welcome we would like to extend. Doing this project in the late fall and early winter is better both for the construction process and more convenient for our guests.

Budget

Parking lot maintenance is not cheap but is necessary to create a hospitable atmosphere. We try to regularly maintain the lines as well as handicapped parking spaces in order for first appearances to be orderly and welcoming. Edging and weeding the borders, updating signs, patching cracks and filling potholes easily approaches the \$10,000 mark. This is considered a special project that will be grant-funded or come from individual donations. The entire \$10,000 requested will go towards this project.

Tourism Impact

Coastal Retreat hosts hundreds of overnight visitors every year, which contributes to our IOP economy, along with numerous guests who use our parking lot on a daily basis. Having an improved parking lot benefits local day guests as well as out of town visitors that stay for a weekend or a week. Many of our retreat programs bring in out of state guests as well as folks from within South Carolina. We continue to promote civic and cultural gatherings that bring people together.

Our facility served as an impromptu Town Hall during Hurricane Hugo, and throughout the years, during emergency weather, we have been a trusted partner for the community. It might not seem as if local community support and tourism are directly related, but I believe they are. Strengthening our local engagement also bolsters a healthy, resilient community that can welcome others.

Marketing Plan

A marketing plan that will help to increase tourism because of our newly refurbished parking lot would include pictures of the completed project on social media and other printed publications. Having an updated parking lot also serves as its own continual advertising, signifying we care about our facilities and our neighborhood, as people drive by our very visible location. We are currently seen as a good steward of what is placed in our care and this only increases our reputation as a good neighbor.

Financial Information

I believe this is the first time we will be receiving City allocated funds.