ACCOMMODATIONS TAX ADVISORY COMMITTEE
STAFF REPORT
Department of Finance & Administration

MEETING DATE: August 18, 2026
SUBJECT: Congregation Beth Yam: 2026 Hanukkah Celebration
PROJECT MANAGER: Jeremy Bullock, Grants Administrator

Summarized below is the application from Congregation Beth Yam for Accommodations Tax grant dollars in support of the 2026 Hanukkah Celebration.

Budget numbers provided herein are based on information conveyed on the required Line-Item Budget Form within the applicant's submission.

Total Budget: $10,710
Requested Amount: $7,710
Percentage of Request^: 72%
^Includes up to 100% for Advertising & Promotion plus up to 50% of remaining expenses

Eligible Tourism-Related Expense Categories (per SC Code of Laws)	Budget per Category (based on Budget Form)	
Advertising & Promotion of Tourism or Arts and Cultural Events	$3,200	
Facilities for Civic and Cultural Events	3,250	
Public Facilities		*
Municipality and County Services	1,260	*
Tourist Transportation		*
Other/Ineligible Project Expenses	3,000	
Total	**$10,710**	

*Reimbursement will be based on the estimated percentage of tourists provided for

Budgeted Expenses Summary:

Advertising & Promotion:
Total Budget: $3,200
- Local newspaper and magazine ads, social media, posters/signage

Facilities for Civic and Cultural Events:
Total Budget: $3,250
- Rentals for tables, chairs, tents, audio equipment

Municipal and County Services:
Total Budget: $1260
- Security to be provided by Bluffton Police Department and additional private security

Other/Ineligible Project Expenses:
Total Budget: $3,000
- Musicians, refreshments, paper products

Table Rating (Scores 0-5 with 5 satisfying the qualifications best, exception Advertising 0-15)

Amount Requested	Advertising (15)	Festival / Event (5)	Blufton Event (5)	Tourism Draw % (5)	Benefit to Tourism (5)	Self-Sufficiency % (5)	Total of 40 possible	Comments
$7,710	9	4	5	3	3	2	26	

Advertising: Approximately 41.5% of the requested funds will be spent on advertising the Hanukkah Celebration; ads will run locally in The Bluffton and Hilton Head Sun newspapers as well as Local Life Magazine. Posts and paid ads on social media, flyers being handed out locally and posted on the parks' community boards are also planned.

Festival/Event: This year's celebration will take place on the evening of December 12, 2026.

Bluffton Event: The event will be held at Martin Family Park.

Tourism Draw %: For the 2025 event, the number of reported tourists was 29, which accounts for a tourism percentage of about 44.6%

Benefit to Tourism: Because Judaism is not prevalent in the area, people are drawn to this event from many areas outside of Bluffton.

Self-Sufficiency % (Financial Need): Requesting approximately 72% of the total budget. Donations, in-kind contributions via volunteer hours and support from the Town of Bluffton Events & Venue's Civic Events budget are the other anticipated revenue sources for the event.

Previous Funding Amounts							
Fiscal Year	Requested Amount	% of Budget	Advisory Committee Recommendation	Town Council Approved	Expended	Lapsed	Comments
2026	$7,770.25	44.3%	$7,770.25	$7,770.25	$4,489.10	$3,281.15	Final Report Submitted
2025	$2,980	44.3%	$2,830	$2,830	$1,000	$1,830	Final Report Submitted
2024	$6,000	96%	Up to $6,000	Up to $6,000	$1,995	$4,005	Final Report Submitted

Accommodations Tax Committee Recommendations and Comments:

The Committee recommends funding $7,710 for the 2026 Hanukkah Celebration in Bluffton.

Bullock, Jeremy

From:	noreply@civicplus.com
Sent:	Monday, June 29, 2026 10:19 PM
To:	ATax Communications
Subject:	Online Form Submittal: Accommodations Tax Grant Application

Accommodations Tax Grant Application

TOWN OF BLUFFTON ACCOMMODATIONS TAX GRANT APPLICATION

TOWN OF BLUFFTON ACCOMMODATIONS TAX GRANT APPLICATION

Accommodations Tax Grant Application Instructions	Accommodations Tax Grant Application Instructions
Accommodations Tax Grant Application Instructions	I have read and acknowledged the Town of Bluffton, SC Accommodations Tax Grant Application Instructions.
	(Section Break)
Application Date	6/29/2026
Project Name	Fourth Annual Town of Bluffton Hanukkah Celebration
Project/Event Location	Martin Family Park
Is this a new project or event?	No
Project/Event Start Date:	12/12/2026
Project/Event End Date	12/12/2026
Multi-Year Project/Event?	No

Total Project Costs	10,710
Total ATAX Funds Requested	7,710
Percent of Total Budget	71.98%
Date the funds are needed:	12/12/2026
Full Legal Organization Name	Congregation Beth Yam
Address	4501 Meeting Street
Street Address Line 2	*Field not completed.*
City	Hilton Head Island
State	SC
Zip Code	29926
Applicant must be designated as a non-profit entity to receive ATAX funds. Is your entity a non-profit organization?	Yes

TOWN OF BLUFFTON ACCOMMODATIONS TAX GRANT APPLICATION

Organization Primary Point of Contact

First Name	Rachel
Last Name	Pepin
Title	Director of Programming and Director of Youth Education
Phone Number	8435051343
E-mail Address	rach.j.pepin@gmail.com

(Section Break)

Organization Secondary Point of Contact

First Name	Stuart

Last Name	Gaynes
Title	President
Phone Number	(843) 689-2178
E-mail Address	president@bethyam.org

TOWN OF BLUFFTON ACCOMMODATIONS TAX GRANT APPLICATION

Project Description:	The TOB Annual Hanukkah Celebration is a wonderful way to show the people of Bluffton and beyond that they are included in all holidays. We provide live music, a menorah lighting, and delicious Hanukkah foods for all to enjoy in the center of our beautiful community. It is a wonderful event that attracts many visitors each year as a way to celebrate such a special holiday even while being out of town.
List any required permits, if applicable. If none, type "N/A":	Special Events Permit coordinated with Lyndee Simoneaux
Describe all planned advertising and marketing for this project/event:	We plan to utilize Local Life magazine to run an ad for this event, the Bluffton and Hilton Head Sun, and use targeted social media advertising to demographics that are known to visit the area as snowbirds. We also post our ad in many groups throughout Savannah, Hardeeville, Ridgeland and Beaufort to bring people into our town for the celebration and through regional Jewish organization in Charleston to help promote small town Judaism.
Please list all media outlets you intend to utilize for your project/event (i.e. names of magazines, TV and radio stations, etc.):	Local Life, Bluffton and Hilton Head Sun We usually also have the news outlets reach out to us and ask to do a feature the night of the event, a press release from the town would assist with that as well.

All advertising/marketing paid for with Town of Bluffton Accommodations Tax dollars must incorporate the branding shown here: Town of Bluffton Brand Standards. The use of the Town's logo must meet the design standards outlined at the aforementioned link and be approved by the Town. Designs may be submitted electronically using this link. Please allow five (5) business days for approval.

Impact on or Benefit to Tourism:	This event not only helps us to attract tourists from more northern states that are considering Bluffton for retirement, but

	also brings in tourism from Savannah, Hardeeville, Hilton Head, Ridgeland, Beaufort, Charleston and other communities for the celebration. Many tourists have told us how much the enjoy their trip to Bluffton and even ask for restaurant recommendation for after the event, keeping them in town even longer and and helping to support local businesses.

***"Tourist"* means a person who does not reside within the corporate limits of the Town or within a Town zip code that takes a trip into the corporate limits of the Town for any purpose, except daily commuting to and from work.**

***"Travel"* and *"Tourism"* mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work.**

Additional Comments:	*Field not completed.*

TOWN OF BLUFFTON ACCOMMODATIONS TAX GRANT APPLICATION

FINANCIAL INFORMATION

To download the Town's required Line-Item Budget Form, click here:

https://www.townofbluffton.sc.gov/DocumentCenter/View/4295/ATAX-Grant-Application-Line-Item-Budget-Form

Download and save the form and hit "Back" in your web browser to return to the application. Once the form is completed, attach it on the following line.

Town's required Line-Item Budget Form:	lineitematax26.pdf
Most Recent Fiscal Year Balance Sheet and Profit and Loss Accounting Statement	atax24receipts.pdf
Financial Guarantee	Bluffton2026 (1).pdf

Applicant must provide a copy of official minutes wherein the sponsoring organization approves the project and commits the organization to financial responsibility for carrying it out to the stage of completion.

Please attach Budget vs. Actual statements for prior two years events.	ataxchart.pdf
Please attach Budget vs. Actual statements for prior two years events.	ataxactual24.pdf

(Section Break)

Have you requested, received, or been awarded ATAX funding from other state or local entities for this project/event?	No
Have you received or been awarded ATAX funding from other state or local entities for any other project/event?	No

TOWN OF BLUFFTON ACCOMMODATIONS TAX GRANT APPLICATION

PRIOR RECIPIENT'S REPORT

If your organization has received ATAX funding from the Town of Bluffton in previous years, you must complete the below information.

If you have not received ATAX funding from the Town of Bluffton, please answer "No" and skip this section, and sign and submit your application.

Has your organization previously received ATAX funds from the Town of Bluffton?	Yes
Project/Event Name	2025 Bluffton Hannukah Celebration
Year Awarded	2025

Amount Awarded	6,000
Was a final report submitted?	Yes
What was the total number of tourists?	29
What was the percentage of tourists?	44.61%
(Section Break)	
Please attach a copy of your organization's IRS Designation Letter showing your non-profit status .	Original Non Profit Status CBY-IRS letter.pdf
Please upload a copy of your current Town of Bluffton Business License, which is required of all applicants.	Report_Permit69377_639081518035071002.pdf
Additional Application Documents	*Field not completed.*
Additional Application Documents	*Field not completed.*
Additional Application Documents	*Field not completed.*
Additional Application Documents	*Field not completed.*
Additional Comments	*Field not completed.*

TOWN OF BLUFFTON ACCOMMODATIONS TAX GRANT APPLICATION

All applicants will be required to come before the Accommodations Tax Advisory Committee (ATAC) and answer any and all questions when scheduled to do so.

Any organization awarded funds for advertising/marketing must incorporate the Bluffton Heart of the Lowcountry brand logo in all promotional materials and advertising.

The South Carolina Freedom of Information Act (FOIA) defines a “public body” as any organization or corporation supported in whole or in part by public funds or expending public funds. If awarded, your organization's acceptance of public funds from the Town of Bluffton may cause your organization to come within the meaning of “public body” as defined by the Freedom of Information Act. S.C. Code Ann. §30-4-10, et seq. (Supp. 2002). Accordingly, this is to advise that by accepting public funds, your organization may be subject to the South Carolina Freedom of Information Act.

By submitting this application, the organization certifies that it has read and understands the paragraphs above. The organization additionally certifies that it does not discriminate in any manner on the basis of race, color, national origin, age, sex, disability, religion, or language and that all funds that may be received by the applicant organization from the Town of Bluffton, South Carolina will be solely used for the purposes set forth in this application and will comply with all laws and statutes, including the South Carolina Code of Laws regarding Allocations of Accommodations Tax Revenues.

By typing your name below, you are signing this application electronically. You agree that your electronic signature is the legal equivalent of your manual signature on this application.

Signature	Rachel J Pepin
Signatory's Title or Position	Director of Programming and Director of Youth Education

Email not displaying correctly? [View it in your browser.]

ATTACHMENT 6

Internal Revenue Service
District Director

Department of the Treasury

Date: FEB 0 4 1983

Employer Identification Number:
57-0727504
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Ends:
December 31, 1983
Person to Contact:
D. Eickhorn/ch
Contact Telephone Number:
404-221-4516
331-

The Jewish Community Association Of
Hilton Head Island, Inc.
1801 Lighthouse Lane
Hilton Head Island, SC 29928

File Folder Number: 580004515

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than $10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Michael J. Murphy

District Director

Enclosed: 990, Schedule A, & instructions
cc: Julian R. Friedman, Esquire

For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than $25,000 are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than the $25,000 limit, see the instructions for the Form 990.

ATTACHMENT 6

TOWN OF BLUFFTON

TOWN OF BLUFFTON -

Expires:04/30/2027

License No. 26-03-3171

Business Name: Congregation Beth Yam

Date Issued: 03/03/2026

NAICS Title: Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)

Business DBA Name: Congregation Beth Yam

Business Type:

Jewish Synagogue

Physical Address:

4501 Meeting ST
Hilton Head Island, SC
29926

NON-TRANSFERABLE | TO BE PLACED IN A CONSPICUOUS PLACE

Section 6-21 Purpose and Duration of Business License

ALL BUSINESSES LOCATED IN THE TOWN OF BLUFFTON MUST POST THE BUSINESS LICENSE IN A VISIBLE LOCATION WITHIN THE BUSINESS LOCATION AS REFERENCED ABOVE AND IS VALID FOR THIS LOCATION ONLY. ALL BUSINESSES LOCATED OUTSIDE THE TOWN OF BLUFFTON MUST KEEP A CURRENT COPY WHILE CONDUCTING BUSINESS INSIDE THE TOWN OF BLUFFTON. CHANGE IN LOCATION OR OWNERSHIP REQUIRES A NEW LICENSE. IF THE BUSINESS IS CLOSED, CONTACT OUR OFFICE AT 843-706-4501 TO UPDATE ACCOUNT.

Rachel Pepin
Congregation Beth Yam
4501 Meeting
Hilton Head, SC 29926

TOWN OF BLUFFTON
ACCOMODATIONS TAX GRANT APPLICATION BUDGET FORM

Round all numbers to the nearest whole dollar; do not use commas between numbers or ".00" at the end of a figure

REVENUES

Revenues - Cash

Sponsorships	$ 0
Donations	$ 500
ATAX Grants/Funding from Other Entities*	$

** Do **NOT** include anticipated award funds requested in this application*

Other Grants (please name):	$
Other Grants (please name):	$
Other Grants (please name):	$
Vendor Fees	$
Registration Fees	$
Other Fees (please name): Town of Bluffton Support	$ 2500
Other Fees (please name):	$
Mercandise Sales	$
Other Sales (please name):	$
Other Sales (please name):	$
Other Revenue (please name):	$
Other Revenue (please name):	$

Revenues - In-Kind Contributions

Volunteer Hours	$ 500
Donated Items	$
Donated Services	$
Other (please name):	$
Other (please name):	$
Other (please name):	$
Total All Revenue Sources:	**$** 3500

TOWN OF BLUFFTON
ACCOMODATIONS TAX GRANT APPLICATION BUDGET FORM
EXPENSES

Round all numbers to the nearest whole dollar; do not use commas between numbers or ".00" at the end of a figure

Eligible Tourism-Related Expense Categories (per SC Code of Laws)

	Amount
Advertising & Promotion of Tourism or Arts and Cultural Events	
Local Newspaper/Digital Advertising	$ 1000
Regional Newspaper/Digital Advertising	$
National Newspaper/Digital Advertising	$
Local Magazine/Digital Advertising	$ 1600
Regional Magazine/Digital Advertising	$
National Magazine/Digital Advertising	$
Local Radio Advertising	$
Regional Radio Advertising	$
National Radio Advertising	$
Local Television Advertising	$
Regional Television Advertising	$
National Television Advertising	$
Billboards	$
Social Media Advertising	$ 600
E-mail and/or Text Blasts	$
Postcards/Mailers	$
Posters/Banners/Signage	$
Graphic Design of Marketing/Writing or Press Releases	$
Web Hosting for **Event** (not organization)	$
Other (please name):	$
Other (please name):	$
Other (please name):	$
Other (please name):	$
Other (please name):	$
Total Advertising/Promotion Budget:	$ 3200
Facilities for Civic and Cultural Events	
Rentals: Venue(s)	$ 250
Rentals: Parking Lots	$
Rentals: Tables, Chairs, Stages, Tents	$ 2000
Rental: Sound, Audio Equipment	$ 1000
Construction/Renovations/Repairs of Buildings/Facilities	$
Other (please name):	$
Other (please name):	$
Other (please name):	$
Total Facilities Budget:	$ 3250

TOWN OF BLUFFTON
ACCOMODATIONS TAX GRANT APPLICATION BUDGET FORM
EXPENSES

Round all numbers to the nearest whole dollar; do <u>not</u> use commas between numbers or ".00" at the end of a figure

Eligible Tourism-Related Expense Categories (per SC Code of Laws)

	Amount
Tourist Transportation	
Company Name:	$
Company Name:	$
Total Transportation Budget:	$ 0
Public Facilities	
Temporary/Portable Restrooms	$
Dumpster Rental/Trash Hauling	$
Construction of Permanent Restrooms	$
Construction of Parks	$
Construction of Parking Lots	$
Other (please name):	$
Other (please name):	$
Total Public Facilities Budget:	$ 0
Municipality and County Services	
Security Provided by Bluffton Police Department	$ 900
Security **NOT** Provided by Bluffton Police Department	$ 360
Total Municipality/County Services Budget:	$ 1260
Operations *(only applicable to Visitor Centers and/or Cultural Centers/Museums)*	
Marketing/Advertising	$
Utilities *(electric, gas, water, phone service, internet, etc.)*	$
Subscriptions *(not related to marketing/advertising services)*	$
Supplies *(office, janitorial, etc.)*	$
Facility Maintenance *(i.e. cleaning, pest control, landscaping, etc.)*	$
Minor Repairs	$
Other (please name):	$
Other (please name):	$
Other (please name):	$
Other (please name):	$
Total Operations Budget:	$ 0
Total ALL ATAX Eligible Expenses:	**$** 7710

TOWN OF BLUFFTON

ACCOMODATIONS TAX GRANT APPLICATION BUDGET FORM

EXPENSES

Round all numbers to the nearest whole dollar; do not use commas between numbers or ".00" at the end of a figure

Other/Ineligible Expenses

Applicants should list all other project/event expenses that are not eligible for ATAX funds and not listed above.

Item	Amount
Musicians	$ 1700
Hanukkah Foods	$ 800
Papers Supplies/ Beverages/ Misc	$ 500
	$
	$
	$
	$
	$
	$
	$
	$
	$

Total of Other/Ineligible Expenses: $ 3000

Total Project/Event Budget *(all eligible ATAX categories + Ineligible Expenses)* **:** $ 10710

Total Project/Event Profit or Loss *(Total Revenue minus Total Project/Event Budget)* **:** $ -7210

Statement of Activity
Congregation Beth Yam
July 1 - June 30, 2026

Distribution account	Time Period		
	Jul 1 - June 30, 2026	Jul 1 - June 30, 2025 (PY)	2025/2026 Budget
Receipts/Revenues			
MEMBER DUES	$ 395,162	$ 370,359	$ 343,500
DONATIONS-UNRESTRICTED	135,767	94,920	100,300
DONATIONS-REST. & DEDICATED	63,223	75,226	-
BUILDING/FACILITIES RENTAL	54,456	34,724	45,400
SCHOOL TUITION	8,174	8,862	8,500
HHD RELATED INCOME	9,608	8,730	9,320
FUNDRAISING INCOME & EXPENSES	46,918	57,334	40,000
INVESTMENT INCOME-GEN FUND	13,539	16,545	-
OTHER INCOME	21,778	27,060	22,600
Total for Receipts/Revenues	748,625	693,761	569,620
Adjustments to Receipts/Revenues			
Transfers to Dedicated & Restricted Funds	63,223	75,226	-
Transfers From Reserved & Restricted Funds	(46,098)	(18,754)	-
Total for Adjustments	17,125	56,472	-
Net Receipts/Revenues	$ 731,500	$ 637,289	$ 569,620
Expenses			
BIMA/RELIGIOUS EXPENSES			
RABBI SALARY/PARSONAGE/OTHER	270,379	234,502	239,900
Accompanist	16,145	12,007	11,200
Cantor Expense (net)	16,197	16,770	13,120
Music Director Expenses (net)	24,440	28,324	17,900
Music Other	472	749	-
Memorial Plaq/Tree of Life	436	436	500
Ritual Committee	(501)	352	500
Total BIMA/RELIGIOUS EXPENSES	327,568	293,140	283,120
HIGH HOLIDAY EXPENSE	17,365	19,612	9,700
PROGRAMS/COMMITTEES	2,067	1,195	6,850
RELIGIOUS SCHOOL EXPENSE	25,207	26,486	850
BUILDING OPERATIONS & MAINT.	79,278	64,501	78,400
GENERAL & ADMIN EXPENSES	171,485	185,708	188,200
EXP.& DISBURSEMENTS-REST. & DED	46,098	18,754	-
Total for Expenses	669,069	609,396	567,120
GrossSurplus/(Deficit)	62,431	27,893	2,500
Other Gains/(Losses)	(9,260)	4,473	-
Other Expenses		1,650	
Net Other Income/Expenses	(9,260)	2,823	-
Net Suplus/(Deficit)	$ 53,172	$ 30,716	$ 2,500

Cash Basis - July 14, 2026

Statement of Financial Position

Congregation Beth Yam

As of June 30, 2026

Distribution account	Total	
	As of June 30, 2026	As of June 30,2025 (PY)
Assets		
Current Assets		
Bank Accounts		
Operating Funds	67,127	3,850
Restricted Funds/Investments	351,684	307,930
Total for Bank Accounts	418,811	311,780
Other Current Assets	93,252	33,658
Total for Current Assets	512,064	345,438
Fixed Assets	1,872,123	1,874,914
Total Assets	$ 2,384,186	$ 2,220,352
Liabilities and Equity		
Liabilities		
Current Liabilities		
Total for Credit Cards	6,412	(1,918)
Other Current Liabilities		
Deferred Income - Prepaid	71,833	14,713
Due to/From Endowment & Sisterhood	60	(750)
Leaf Copier Buyout	3,383	-
Payroll Liabilities	2,276	10
Total for Other Current Liabilities	77,552	13,973
Total for Liabilities	83,964	12,055
Equity		
Accumulated Surplus	1,895,367	1,864,650
Fund Balances - Dedicated & Restricted		
Dedicated Funds	20,794	15,200
Fund Balance-Restricted	330,890	297,730
Total for Fund Balances - Dedicated & Restricted	351,684	312,930
Current Operating Surplus/(Deficit)	53,172	30,716
Total for Equity	2,300,222	2,208,297
Total for Liabilities and Equity	$ 2,384,186	$ 2,220,352

CONGREGATION BETH YAM

June 28, 2026

To Whom It May Concern:

Congregation Beth Yam is committed to having a Hanukkah Celebration with Bluffton on December 12, 2026, even if the town does not approve the A-Tax request. We will follow up on any financial responsibilities to the extent of our budget will allow until the completion of the event.

Sincerely,

Stuart Gaynes
President
Congregation Beth Yam

4501 Meeting Street • Hilton Head, SC 29926
Phone: (843) 689-2178 • Fax: (843) 681-5531
Email:
www.bethyam.org

Bluffton A-Tax Funds 2024

	Applied For	Actual
Table and Chair Rentals	1280	0
Social Media Advertising	350	0
Bluffton Sun Ad	450	0
Bluffton PD	900	360
Paper Goods/ Beverages/Misc	500	408
Musicians	1700	1400
Hannukah Food	800	525

Notes:

The table and chair rentals were canceled due to rain out of event. We called the rain out of event over 24 hours in advance, so we were able to receive a full refund.

Bluffton Sun ad was not run due to some reorganization of chairpersons within our organization and the deadlines of publication. We have a new chairperson, who has not only reserved our spot, but is also a correspondent who will also have an article about Hannukah at no additional cost.

Last year we utilized some free social media marketing with local groups, this year we have decided to invest with paid ads for larger ROI.

Bluffton PD posted 5 officer slots to fill , only 2 officers signed up. We will arrange with Cpt. Ferrelli for this year because we will require extra security given recent events. If BPD cannot fill the spots, we have a contract with Island Security- would that be reimbursable via ATAX if we need to use them to fill vacancies?

Bluffton A-Tax Funds 2025

	Applied For	Actual
Table and Chair Rentals	2,200	1969.10
Social Media Advertising	1000	129.75
Bluffton/ Hilton Head Sun Ad	761.25	1041.25
Bluffton PD	900	Sent to town directly
Sound Equipment	750	464.36
Paper Goods/ Beverages/Misc	500	464.36
Musicians	1700	1445.90
Hannukah Food	800	90.33

Our food cost was under budget as we received a large amount of donations of food in response to anti-semitic events that had taken place the week of our event. We also did not spend near what we had hoped on social media campaigns. The terrorist event at Bondi Beach happened one week prior to our event and we were advised by the SCN which is part of the FBI not to advertise anything at that point. We met with Bluffton PD and the town and felt the threat level was high and pulled back on what would have been our very large Facebook and Instagram marketing week. We have asked for a middle-of-the-road amount for this year given those circumstances and the unpredictability of antisemitism around the world.

ATTACHMENT 6

August 18, 2026

TOWN OF BLUFFTON ATAX GRANT APPLICATION SCORING SHEET

Entity: **Congregation Beth Yam** Project: **4th Annual Hanukkah Celebration** Project Type: **Event/Festival**

Scoring Category	Points Possible	Points Awarded
ADVERTISING	**15**	
Part 1: Five (5) points possible. Based on how much of the requested funds go toward advertising.		
0% of funds go toward advertising	**0 points**	
1% - 20% of funds go toward advertising	**1 point**	
21% - 40% of funds go toward advertising	**2 points**	
41% - 60% of funds go toward advertising	**3 points**	
61% - 80% of funds go toward advertising	**4 points**	
81% - 100% of funds go toward advertising	**5 points**	
Part 2: Ten (10) points possible. Based on where the advertising is placed.		
None of the funds go toward advertising	**0 points**	
Local newspapers/periodicals and electronic advertising (ex. Island Packet, The Bluffton Sun)	**2 points**	
Local guides/periodicals specifically geared toward tourists with a shelf life of more than 30 days	**4 points**	
Larger regional publications and electronic marketing within 100 miles (ex. Charleston or Savannah news outlets)	**6 points**	
Newspapers/periodicals/electronic marketing to large, metropolitan areas outside of 100 miles away (ex. Atlanta, Charlotte, Washington, D.C., Chicago)	**8 points**	
Nationally distributed newspapers/periodicals/electronic marketing (ex. USA Today, NY Times, Southern Living Magazine)	**10 points**	
TOURIST FACILITIES	**15**	
Higher point value given based on anticipated ratio of tourists to locals		
FESTIVAL/EVENT	**5**	
Higher point value given to requests for festivals or events		
Length of event/festival should be considered. Is it an all-day event versus a two-hour event? Multi-day event?		
BLUFFTON EVENT	**5**	
Higher point value given to events held within the town limits of Bluffton and/or spanning multiple locations		
TOURISM DRAW	**5**	
0% of attendees are tourists based on historical or projected information	**0 points**	
1% - 20% of attendees are tourists based on historical or projected info	**1 point**	
21% - 40% of attendees are tourists based on historical or projected info	**2 points**	
41% - 60% of attendees are tourists based on historical or projected info	**3 points**	
61% - 80% of attendees are tourists based on historical or projected info	**4 points**	
81% - 100% of attendees are tourists based on historical or projected info	**5 points**	
BENEFIT TO TOURISM (LOCAL ECONOMY)	**5**	
Higher point value given to events that encourage overnight stays and/or have local business participation		
SELF SUFFIECIENCY	**5**	
100% of budget from ATAX request	**0 points**	
80% - 99% of budget from ATAX request	**1 point**	
60% - 79% of budget from ATAX request	**2 points**	
40% - 59% of budget from ATAX request	**3 points**	
20% - 39% of budget from ATAX request	**4 points**	
1% - 19% of budget from ATAX request	**5 points**	
MISCELLANEOUS	**10**	
Only use if applicant does not qualify as a festival/event		
Group Average Point Total (out of a possible 40 points)		0
Group Average Percentage		