

ACCOMMODATIONS TAX ADVISORY COMMITTEE

STAFF REPORT

Department of Finance & Administration



MEETING DATE: February 17, 2026
 SUBJECT: Beaufort Water Search and Rescue
 PROJECT MANAGER: Jeremy Bullock, Grants Administrator

Summarized below is the application from the Beaufort Water Search and Rescue for Accommodations Tax grant dollars in support of the purchase of a replacement boat in order to conduct continued support of rescue and recovery in the boating community.

Total Budget, per application: \$40,000
Requested Amount: \$20,000
Percentage of Request^: 50%

^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)	Budget per Category (based on Budget Form), corrected as needed
Advertising & Promotion of Tourism or Arts and Cultural Events	\$-	\$-
Facilities for Civic and Cultural Events	40,000	40,000
Public Facilities	-	*
Municipality and County Services	-	*
Tourist Transportation	-	*
Other/Ineligible Project Expenses	-	-
Total	\$40,000	\$40,000

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

Budgeted Expenses Summary:

Facilities for Civic and Cultural Events:

Total Budget: \$40,000

- Purchase of replacement boat

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

Amount Requested	Tourist Facilities (15)	Tourism Draw % (5)	Benefit to Tourism (5)	Self-Sufficiency % (5)	Misc. (10)	Total of 40 possible	Comments
\$20,000	3	1	2	2	4	10	

Tourist Facilities: Funds would allow for the purchase of a boat to replace existing boat dedicated to the Bluffton area that would be used to conduct search and recovery in Bluffton waterways under the direction of Beaufort County Emergency Management in conjunction with federal, state and local response.

Tourism Draw %: The boat would be used to support recreational boating, existing waterway tours and special events.

Benefit to Tourism: BWSAR is an all-volunteer water search and rescue organization whose primary mission is to support and assist local, state and federal emergency response in times of need. BWSAR is on duty at local events/celebrations and responds to water safety incidents throughout the year.

Self-Sufficiency %: Requesting approximately 50% of the budget for a full replacement; fundraising events, grants, individual donations and county stipend allow for the ongoing maintenance of assets.

Previous Funding Amounts - N/A

Fiscal Year	Amount Requested	% of Budget	Advisory Committee Recommendation	Town Council Approved	Expended	Comments

Accommodations Tax Committee Recommendations and Comments:

The committee felt this purchase does not meet the intent of accommodations tax funds.

The Committee recommends funding \$ 0 for the purchase of a replacement boat.

TOWN OF BLUFFTON ATAX GRANT APPLICATION SCORING SHEET

Entity: **Beaufort Water Search and Rescue**

Project: **Purchase of Boat**

Project Type: **Facilities**

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 SUFFICIENCY	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		