

April 27th, 2026

Greenville County Council Finance Committee  
Greenville County Council  
301 University Ridge  
Greenville, SC 29601

Re: FY2026/2027 Accommodations Tax Recommendations

Honorable Members of Council:

I'm pleased to report that Greenville County hotels continue to maintain strong occupancy thanks to the efforts of VisitGreenvilleSC and the area events and organizations that are represented here. Based on the information on current year occupancy at the time of our meeting, we have projected a gross budget in the amount of \$1,410,000. Note that this projected revenue is derived from hotels outside the city limits.

Following SC Legislation and Greenville County Guidelines, the budget breaks down as follows:

Projected Budget	\$ 1,410,000
County General Fund Lump Sum	<u>\$ 25,000</u>
	\$ 1,385,000
County General Fund 5%	\$ 69,250
VisitGreenvilleSC 30%	<u>\$ 415,500</u>
	\$ 900,250
VisitGreenvilleSC 40%	<u>\$ 360,100</u>
Remaining for Grants	\$ 540,150
Funds Carried Forward from prior year	<u>\$ 00</u>
Total for Tourism Related Projects:	\$ 540,150

The Committee met on Wednesday, March 4th to establish a budget and receive the applications. Prior to the in-person interviews, each application is reviewed by the Committee based on State (Tourism Expenditure Review Committee – TERC) and County guidelines and their project's impact on tourism and occupancy in County hotels.

Interviews were held on Tuesday, April 7th. As mandated, applicants were graded with an A, B, C or D. Those applicants who receive a Grade A have the most *direct* and significant impact on occupancy in County hotels outside the city limits. Those who receive a Grade B demonstrate strong occupancy potential or provide a permanent and ongoing attraction for tourists who visit Greenville. It follows that Grade C applicants have lesser direct hotel impact but serve as important mainstays in Greenville's cultural and entertainment offerings to tourists, often providing visitors with an incentive to extend their stays, or the applicant is requesting money for a new project or event that the Committee feels has growth potential.

Accommodations Tax Advisory Committee Recommendations  
FY2026/2027

Of the **35** total applicants, **8** received a Grade A, **11** received a Grade B, **15** received a Grade of C, and **1** received a D. As mandated, Grade C applicants as a group are to receive no more than 10% of the total net budget. Those with Grades A and B receive the balance. Note that funds are not disbursed to the grantees until receipts are submitted and reviewed by the County.

Each of the applicants receiving a grade of A continue to demonstrate significant impact on County hotel occupancy. **In fact, projected total room nights for FY26/27 for this group alone are estimated to be between 28,000 and 35,000.**

**The following applicant received a Grade D: Varna International Music Academy's Muzika Festival and Varna International Music Academy is a series of events taking place in Myrtle Beach, Columbia and Greenville. They failed to provide any details on the events taking place in Greenville and what portion of their budget would be applied to Greenville.**

A recent State rule requires that Accommodations Tax Committees review and approve the budgets for local tourism offices that are recipients of the 30% and 40% automatic funding allocation. In a separate vote, our committee voted to approve the budget submitted by VisitGreenvilleSC.

On behalf of the Advisory Committee, I wish to thank Council for the opportunity to serve on this important committee. We appreciate the work of each applicant and consider each of them to be of value to Greenville County. We understand that Council may have questions regarding these recommendations and welcome the opportunity to address them.

Yours truly,

Jake O'Dare, Chair

cc: Lyndsey C. Sloan, Director of Grants and Special Projects, Greenville County  
Ted Lambrecht, Deputy Administrator, General Services, Greenville, County

Committee Members: Christina Zolli (Vice Chair) – VGSC and Small Hotel; Ben Campbell – VGSC Chair; Danielle Nance – Large Hotel; Josh Jones – Restaurant At-Large; BJ Koonce – Arts and Culture

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**Greenville County Accommodations Tax - FY27 Project Applications**

<b>Grade</b>	<b>FY27 Recommend</b>	<b>FY27 Request</b>	<b>FY27 Applicant</b>	<b>FY27 Project Title</b>
A	\$40,000	\$75,000	Carolina Elite Soccer Academy (CESA)	CESA Tournaments
A	\$35,000	\$60,000	Discover Upcountry Carolina Association	Upcountry South Carolina Advertising and Marketing
A	\$25,000	\$50,000	Fall for Greenville	Fall for Greenville Promotional Campaign
A	\$70,000	\$90,000	Greater Greenville Scottish Games and Highland	Greenville Scottish Games
A	\$45,000	\$100,907	Greenville Arts Festival dba Artisphere	Artisphere 2027
A	\$45,000	\$60,000	Local Boys Do Good DBA Euphoria Greenville	euphoria2026 & euphoria Spring Fest 2027
A	\$20,000	\$30,000	NOTUS Sports - Greenville Cycling Classic	Greenville Cycling Classic
A	\$70,000	\$110,000	South Carolina Charities, Inc.	BMW Charity Pro-Am presented by TD SYNEX
B	\$7,500	\$10,000	Centre Stage	2026-2027 Season Regional Marketing Campaign
B	\$7,500	\$25,000	Everything Outdoor Fest	Everything Outdoor Fest
B	\$7,500	\$25,000	Greenville Chapter of the SC Restaurant and Lod	Restaurant Week Greenville
B	\$7,500	\$15,000	Greenville Symphony Association	Cultural Tourist Marketing Campaign
B	\$8,635	\$55,000	India Association of Greenville	India Day
B	\$12,500	\$35,000	Metropolitan Arts Council	Greenville Open Studios 2026
B	\$20,000	\$40,000	NOTUS Sports - Gran Fondo Hincapie	Gran Fondo Hincapie
B	\$7,500	\$10,000	Roper Mountain Science Center Association	2027 Summer Adventure
B	\$25,000	\$68,740	The Children's Museum of the Upstate	TCMU 2026-2027 Strategic Tourism Plan
B	\$20,000	\$35,000	Upcountry History Museum	Pirates of the Caribbean and Carolinas and The Ingenious Wc
B	\$12,500	\$15,000	Ville to Ville Foundation	Ville to Ville Relay & Ville to Ville Sprint Relay
C	\$3,500	\$30,000	Bob Jones University	Living Gallery Presentation
C	\$3,500	\$40,000	Cultural Arts Foundation Fountain Inn	Theatrical Season
C	\$2,000	\$2,500	Foothills Philharmonic	Music Concert Series: "Classically Casual Concerts"
C	\$3,500	\$10,000	Greenville Chautauqua Society	Greenville Chautauqua's 29th Season's History Comes Alive F
C	\$2,500	\$7,500	Greenville Chorale	Expanding our Audience through Digital Marketing
C	\$5,000	\$25,000	Greenville Theatre	Greenville Theatre 2026-2027 Tourist Attraction & Cultural Ce
C	\$1,000	\$1,000	Greer Heritage Museum	Greer Ghost Tours
C	\$3,500	\$25,000	IDefine Inc	Southern Roots, A BBQ Reunion
C	\$5,000	\$15,000	Makers Collective	Indie Craft Parade
C	\$2,500	\$8,500	Reedy Reels	2027 Reedy Reels Film Festival
C	\$4,000	\$25,000	Sigal Music Museum	American Voices & Furniture That Sings
C	\$5,000	\$15,000	South Carolina Children's Theatre	SCCT's 2026-2027 Productions Strategic Marketing Plan
C	\$3,015	\$16,000	South Carolina New Play Festival	SC New Play Festival 5th Anniversary Expansion
C	\$5,000	\$30,000	Team Greenville Booster Club, Inc	Team Greenville Annual Swim Meet Events
C	\$5,000	\$5,000	The Warehouse Theatre	The Warehouse Theatre Main Stage Season Marketing Assist
D	\$0	\$35,000	Varna International Music Academy	Muzika! Festival 2027
	<b>\$540,150</b>	<b>\$1,200,147</b>		

**Greenville County Accommodations Tax FY27 Proposed Budget**

	<b>FY27 Proposed Budget</b>
<b>Greenville County Accommodations Tax FY27</b>	
ACCOMODATIONS TAX ANTICIPATED FROM STATE	\$1,410,000.00
Greenville County General Fund Lump sum	\$25,000.00
<b>Balance:</b>	<b>\$1,385,000.00</b>
GC General Fund (5%)	\$69,250.00
Visitgreenvillesc (30%)	\$415,500.00
148 River Street, Suite 100, Greenville, SC 29601	
<b>Balance:</b>	<b>\$900,250.00</b>
Visitgreenvillesc (40%)	\$360,100.00
<b>Balance for FY25 Proposed Budget for Tourism Related Projects:</b>	\$540,150.00
<b>Funds Carried Forward from Prior Years:</b>	\$0.00
<b>Total for Tourism Related Projects:</b>	<b>\$540,150.00</b>
	<b>FY27 Proposed Budget</b>
<b>Project Grantees</b>	
Bob Jones University	\$3,500
Carolina Elite Soccer Academy (CESA)	\$40,000
Centre Stage	\$7,500
Cultural Arts Foundation Fountain Inn	\$3,500
Discover Upcountry Carolina Association	\$35,000
Everything Outdoor Fest	\$7,500
Fall for Greenville	\$25,000
Foothills Philharmonic	\$2,000
Greater Greenville Scottish Games and Highland Festival	\$70,000
Greenville Arts Festival dba Artisphere	\$45,000
Greenville Chapter of the SC Restaurant and Lodging Assoc	\$7,500
Greenville Chautauqua Society	\$3,500
Greenville Chorale	\$2,500
Greenville Symphony Association	\$7,500
Greenville Theatre	\$5,000
Greer Heritage Museum	\$1,000
IDefine Inc	\$3,500
India Association of Greenville	\$8,635
Local Boys Do Good DBA Euphoria Greenville	\$45,000
Makers Collective	\$5,000
Metropolitan Arts Council	\$12,500
NOTUS Sports - Gran Fondo Hincapie	\$20,000
NOTUS Sports - Greenville Cycling Classic	\$20,000
Reedy Reels	\$2,500
Roper Mountain Science Center Association	\$7,500
Sigal Music Museum	\$4,000
South Carolina Charities, Inc.	\$70,000
South Carolina Children's Theatre	\$5,000
South Carolina New Play Festival	\$3,015
Team Greenville Booster Club, Inc	\$5,000
The Children's Museum of the Upstate	\$25,000
The Warehouse Theatre	\$5,000
Upcountry History Museum	\$20,000
Ville to Ville Foundation	\$12,500
	<b>\$540,150</b>