



Accommodations Tax Advisory Committee

10:00 a.m., Tuesday, September 8, 2026

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 – June 10, 2026**
3. **Presentations – none**
4. **Financial Statements**
5. **Old Business**
 - a. TBA
6. **New Business – Conversation with Blue Ridge Marketing**
7. **Miscellaneous**

Next meeting: Wednesday, October 14, 2026 at 10am

7. **Adjournment**



ACCOMMODATIONS TAX ADVISORY COMMITTEE

10:00am, Wednesday, June 10, 2026

1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to order

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

Absent: Chrissy Lorenz, Rod Turnage

Staff Present: Administrator Kerr, Deputy Administrator Kuester, Director Hamilton, Council Member Cohen

2. Approval of previous meeting's minutes – May 13, 2026

Ms. Bergwerf made a motion to approve the minutes of the May 13, 2026 meeting, and Ms. Miller seconded the motion. The motion passed unanimously.

3. Presentations – Rebranding Candidates

- A. Black Dog Designs
- B. Blue Ridge Creative Marketing
- C. MandelaMade
- D. Destination by Design
- E. Blue Ion
- F. Marketing Alliance

Representatives from Black Dog Designs, Blue Ridge Creative Marketing, MandelaMade, Destination by Design, Marketing Alliance, and Blue Ion gave brief presentations about their respective organizations and their approach to providing a rebrand for the City of Isle of Palms. Their presentations can be found on the City's website embedded in the agenda for this meeting.

Administrator Kerr asked Committee members to use the provided scoring sheet to grade the presentations and send those sheets to him in the next week. The scores and a vote will take place at the July meeting.

4. Financial Statements

Director Hamilton said ATAX revenues remain strong and expenditures are generally aligned with budget expectations. Available cash in the ATAX fund is up 15% over prior year. Revenue for Q1 were up 10% over prior year, Q2 up 6% but were down 13% in Q3. Interest income is up

25% over prior year. She noted that there will be a few expenses needing approval for overages at the next meeting.

Director Hamilton will provide clarity at regarding purchases and sales in the t-shirt giveaway program.

Mr. Williams asked if the City should adjust the FY27 budget in light of the “flat” ATAX revenues. Administrator Kerr said the Second Reading of the budget is in two weeks, and he doubts that staff could secure data in that time period to support making such changes. Director Hamilton reminded the Committee that the City budgets conservatively. Council Member Cohen said City Council watches tourism revenues closely.

5. **Old Business**

Discussion and consideration of FY27 Budget for Charleston Visitors’ Bureau

Mr. Campbell explained again to Committee members the difference between the money the CVB expects to receive from the City and what it expects to spend on behalf of the City. He said that difference is related to regional marketing. He clarified that the number does not reflect the anticipated revenue from the City. “The delta of several hundred thousand dollars is essentially the benefit that we are able to bring to the island thanks to having a regional marketing approach.”

Committee members asked if there is a better way to present that information so it does not look like they are spending more than they are receiving. Council Member Cohen explained that City Council needs clarity on that money is being spent.

MOTION: Ms. Bergwerf made a motion to approve the FY27 Budget for State Accommodations Tax Funds. Ms. Miller seconded the motion. The motion passed unanimously.

6. **New Business -- none**

7. **Miscellaneous Business**

The next meeting of the ATAX Committee will be Wednesday, July 8, 2026 at 10am. The agenda will include a consideration for the branding RFP.

8. **Adjournment**

Ms. Bergwerf made a motion to adjourn, and Ms. Miller seconded the motion. The meeting was adjourned at 10:56am.

Respectfully submitted,

Nicole DeNeane
City Clerk

City of Isle of Palms
State Accommodations Tax
Balance Sheet ****Unaudited****
as of June 30, 2026

	6/30/2025	6/30/2026
CASH @TRUIST	\$ 81,403	\$ 168,445
CASH @SC LOCAL GOVERNMENT INVESTMENT POOL	4,876,231	5,597,763
ACCOUNTS RECEIVABLE	1,215,109	1,356,771
AMOUNTS DUE FROM OTHER FUNDS	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>6,172,743</u>	<u>7,122,978</u>
ACCOUNTS PAYABLE	417,857	605,291
AMOUNTS DUE TO OTHER FUNDS	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>417,857</u>	<u>605,291</u>
FUND BALANCE Beginning	4,893,009	5,754,886
Excess Revenues Over/(Under) Expenditures	861,876	762,801
FUND BALANCE	<u>5,754,886</u>	<u>6,517,687</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 6,172,743</u>	<u>\$ 7,122,978</u>

City of Isle of Palms
State Accommodations Tax
Revenue Statement for the 12 Months Ending June 30, 2026 ****Unaudited****
Fiscal Year Ending June 30, 2026

Type	Description	FY2026 YTD Balance	FY2026 Annual Budget	Variance (Actual to Budget)
Revenues				
	September Quarterly Payment from State	1,469,280	1,327,726	141,554
	December Quarterly Payment from State	579,630	544,708	34,922
	March Quarterly Payment from State	325,346	374,487	(49,140)
	June Quarterly Payment from State	1,349,398	1,157,505	191,893
	YTD Interest Income	226,150	166,348	59,802
Grand Total		3,949,805	3,570,774	379,031

State Accommodations Tax
Detailed Expense Statement for the 12 Months Ending June 30, 2026 ****Unaudited****
Fiscal Year Ending June 30, 2026

		A	B	C	B+C-A
Vendor	Description	FY2026 YTD Balance	FY2026 Annual Budget	Committee Approved	Variance (Actual to Budget)
Public Restroom Operations					
Dominion	YTD electricity for restrooms	626	750		124
IOP WSC	YTD water & irrigation	12,426	12,500		74
Blitch, Steady Hands Painting, AAA Fence Co. etc.	YTD maintenance	17,141	45,000		27,859
Port City Paper	YTD paper & cleaning supplies	9,439	11,000		1,561
SCMIRF/Wright Flood	YTD property & flood insurance	9,238	10,940		1,702
Irrigation By Design	YTD Backflow Testing	100	80		(20)
Quality Touch Cleaning	YTD cleaning	27,925	40,000		12,075
IOP Payroll	YTD attendant	22,850	30,465		7,615
		99,745	150,735		50,990
Beach Barrel & Front Beach Business District Trash Pickup					
JLG Enterprise LLC/Trident Waste & Recycling	YTD beach trash pickup changed contract	127,677	85,000		(42,677)
Irrigation at Breach Inlet Sign					
IOP WSC	YTD irrigation	626	400		(226)
Non- Capital					
Maintain Benches at Parks			5,000		
Beach Wheelchairs and Maintenance			1,000		
		-	6,000		6,000
Beach Trash Barrels					
Beach Trash Cans		4,737	7,500		
		4,737	7,500		2,763

State Accommodations Tax
Detailed Expense Statement for the 12 Months Ending June 30, 2026 ****Unaudited****
Fiscal Year Ending June 30, 2026

		A	B	C	B+C-A
		FY2026 YTD Balance	FY2026 Annual Budget	Committee Approved	Variance (Actual to Budget)
Vendor	Description				
Connector Run		7,500	7,500		
Easter Egg Hunt		3,402	4,500		
Music Events		1,200	4,500		
		12,102	16,500		4,398
Programs & Sponsorship					
Provisional Events Approved By Committee		50,000	75,000		
Island School Literacy - \$35,000					
SC Lutheran Retreat Center- \$10,000					
YWCA- \$5,000					
July 4th Fireworks		44,952	51,000		
		94,952	126,000		31,048
Charleston CVB - 30% Tourism Promotion Funds					
30% distribution for Sept Qtr		463,983	1,175,891	1,007,081	
30% distribution for Dec Qtr		183,041			
30% distribution for Mar Qtr		102,741			
30% distribution for Jun Qtr		426,126			
		1,175,891	1,007,081		(168,810)
Tourism Promotion Funds					
CVB Quarterly Transferred Shared Payroll		30,182	34,000		
CVB Paid Shared Payroll		(30,182)			
City Hall's Visitor T-Shirts	T-Shirt Sales	(1,092)	15,000		
Misc Promotion Expense	Google Storage	13.04			
Walkability Study		19,764			
CVB Paid Portion of Walkability Study		(19,764)			
		(1,079)	49,000		50,079

Transfer to IOP Marina for 75% of Bond Debt Service

State Accommodations Tax
Detailed Expense Statement for the 12 Months Ending June 30, 2026 ****Unaudited****
Fiscal Year Ending June 30, 2026

Vendor	Description	A	B	C	B+C-A
		FY2026 YTD Balance	FY2026 Annual Budget	Committee Approved	Variance (Actual to Budget)
Isle of Palms Marina Enterprise Fund		249,864	249,864	-	-
Police					
	Body Armor	5,889	7,500		
		5,889	7,500		1,611
Capital Outlay					
Police					
	ATV	25,242	22,000		(3,242)
	Speed Radar & Trailer	19,009	20,000		991
	PSB Gate	5,043	6,000		957
	Computer Server	-	18,000		18,000
		49,293	66,000	-	16,707
Fire					
	Graphics for BC & Squad Truck	1,850	-		
	Thermal Imaging Camera	6,716	20,000		
	Rescue Boat	-	100,000		
	PSB Gate	5,043	6,000		
		13,608	126,000		112,392
Public Works					
	Waterway Blvd Multi-Use Path		520,000		
	1/3 Rear Loader Garbage Truck	102,569	106,667		
		102,569	626,667		524,098
Recreation					
	Reconstruct 2 Tennis Courts	41,105	65,000		
	Playground Equipment	4,623	20,000		
		45,728	85,000		39,272

State Accommodations Tax
Detailed Expense Statement for the 12 Months Ending June 30, 2026 ****Unaudited****
Fiscal Year Ending June 30, 2026

		A	B	C	B+C-A
Vendor	Description	FY2026 YTD Balance	FY2026 Annual Budget	Committee Approved	Variance (Actual to Budget)
Front Beach & Restrooms					
Fencing and benches		25,135	70,000		
Resurface City Owned Parts of Ocean Blvd			25,000		
		25,135	95,000		69,865
Fire Dept Debt Service on 75' Ladder Truck					
Truist Govt Finance	75' Ladder Truck - Principal	85,483	85,483		(0)
	75' Ladder Truck - Interest	6,431	6,431		(0)
		91,915	91,914	-	(1)
Unexpended Projects/Miscellaneous					
GF-Public Relations & Tourism Coordinator			42,101		
GF-Firefighters (3)		294,126	294,127		
GF-Paramedics (3)		339,470	339,470		
GF-Police Officer (2)		212,427	212,427		
GF-ALL Beach Service Officers & Marina Parking Attendant		60,027	60,027		
GF-Police Overtime		20,000	20,000		
GF-SRT Coordinator		79,224	79,224		
GF-Code Enforcement Officer		80,077	80,077		
MF-Beach Run Sponsorship		3,000	3,000		
MF- Marina Green Space			50,000		
Miscellaneous			1,000		
		1,088,351	1,181,453		93,101
Grand Total		3,187,003	3,977,614	-	790,611

City of Isle of Palms
State Accommodations Tax
Balance Sheet
as of August 31, 2026

	8/31/2025	8/31/2026
CASH @TRUIST	\$ 267,100	\$ 734,814
CASH @SC LOCAL GOVERNMENT INVESTMENT POOL	5,413,456	5,634,919
ACCOUNTS RECEIVABLE	-	-
AMOUNTS DUE FROM OTHER FUNDS	-	-
TOTAL ASSETS	<u>5,680,556</u>	<u>6,369,733</u>
ACCOUNTS PAYABLE	(3,889)	(49)
AMOUNTS DUE TO OTHER FUNDS	-	-
TOTAL LIABILITIES	<u>(3,889)</u>	<u>(49)</u>
FUND BALANCE Beginning	5,754,886	6,517,687
Excess Revenues Over/(Under) Expenditures	(70,441)	(147,905)
FUND BALANCE	<u>5,684,445</u>	<u>6,369,782</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 5,680,556</u>	<u>\$ 6,369,733</u>

City of Isle of Palms
State Accommodations Tax
Revenue Statement for the 2 Months Ending August 31, 2026
Fiscal Year Ending June 30, 2027

Type	Description	FY2026 YTD Balance	FY2026 Annual Budget	Variance (Actual to Budget)
Revenues				
	September Quarterly Payment from State		1,438,800	(1,438,800)
	December Quarterly Payment from State		590,277	(590,277)
	March Quarterly Payment from State		405,815	(405,815)
	June Quarterly Payment from State		1,254,338	(1,254,338)
	YTD Interest Income	37,156	133,576	(96,420)
Grand Total		37,156	3,822,806	(3,785,650)

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2026
Fiscal Year Ending June 30, 2027

		A	B	C	B+C-A
		FY2026 YTD Balance	FY2026 Annual Budget	Committee Approved	Variance (Actual to Budget)
Vendor	Description				
Public Restroom Operations					
Dominion	YTD electricity for restrooms	49	763		714
IOP WSC	YTD water & irrigation	1,957	11,845		9,888
Blitch, Steady Hands Painting, AAA Fence Co. etc.	YTD maintenance	3,597	30,623		27,026
Port City Paper	YTD paper & cleaning supplies	2,050	11,275		9,225
SCMIRF/Wright Flood	YTD property & flood insurance	2,544	10,710		8,166
Irrigation By Design	YTD Backflow Testing	-	100		100
Quality Touch Cleaning	YTD cleaning	4,660	40,365		35,705
IOP Payroll	YTD attendant	3,751	31,250		27,499
		18,607	136,931		118,324
Beach Barrel & Front Beach Business District Trash Pickup					
Trident Waste & Recycling	YTD beach trash pickup changed contract				
			156,000		156,000
Irrigation at Breach Inlet Sign					
IOP WSC	YTD irrigation	29	404		
		29	404		375
Non- Capital					
Maintain Benches at Parks			1,000		
Beach Wheelchairs and Maintenance			5,150		
		-	6,150		6,150
Beach Trash Barrels					
Beach Trash Cans			7,688		
		-	7,688		7,688

IOP Promotions & Events

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2026
Fiscal Year Ending June 30, 2027

Vendor	Description	A	B	C	B+C-A
		FY2026 YTD Balance	FY2026 Annual Budget	Committee Approved	Variance (Actual to Budget)
Connector Run			7,500		
Easter Egg Hunt			4,500		
Music Events			4,500		
		-	16,500		16,500
Programs & Sponsorship					
Provisional Events Approved By Committee		55,000	75,000		
Island School Literacy - \$40,000					
SC Lutheran Retreat Center- \$12,000					
YWCA- \$3,000					
July 4th Fireworks		22,179	61,080		
		77,179	136,080		58,901
Charleston CVB - 30% Tourism Promotion Funds					
30% distribution for Sept Qtr		-	445,788		
30% distribution for Dec Qtr			182,888		
30% distribution for Mar Qtr			125,735		
30% distribution for Jun Qtr			388,636		
		-	1,143,047		1,143,047
Tourism Promotion Funds					
CVB Quarterly Transferred Shared Payroll					
CVB Paid Shared Payroll					
City Hall's Visitor T-Shirts	T-Shirt Sales				
Walkability Study		378.61			
CVB Paid Portion of Walkability Study					
Brand Development		13,600			
		13,979	-		(13,979)
Transfer to IOP Marina for 75% of Bond Debt Service					

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2026
Fiscal Year Ending June 30, 2027

		A	B	C	B+C-A
		FY2026 YTD Balance	FY2026 Annual Budget	Committee Approved	Variance (Actual to Budget)
Vendor	Description				
Isle of Palms Marina Enterprise Fund				-	-
Police					
Body Armor		10,592	18,000		
		10,592	18,000		7,408
Capital Outlay					
Police					
Patrol SUV			64,000		64,000
Speed Radar & Trailer			8,500		8,500
Civiceye Police & Court Software		41,582	70,000		28,418
Computer Server		-	18,000		18,000
AI Traffic Signal			150,000		
		41,582	310,500	-	268,918
Fire					
			-		
Battalion Chief Truck			75,000		
Flat Bottom Boat			25,000		
		-	100,000		100,000
Public Works					
Waterway Blvd Multi-Use Path					
1/3 Rear Loader Garbage Truck					
		-	-		-
Recreation					
Reconstruct 2 Tennis Courts		23,093	62,500		
Basketball Goals and Posts			22,000		

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2026
Fiscal Year Ending June 30, 2027

		A	B	C	B+C-A
		FY2026 YTD Balance	FY2026 Annual Budget	Committee Approved	Variance (Actual to Budget)
Vendor	Description				
Playground Equipment			20,000		
		23,093	104,500		81,407
Front Beach & Restrooms					
Repair Sidewalks Ocean 10th and 14th			70,000		
Resurface City Owned Parts of Ocean Blvd			100,000		
Other Projects			25,000		
		-	195,000		195,000
Fire Dept Debt Service on 75' Ladder Truck					
Truist Govt Finance	75' Ladder Truck - Principal		87,048		87,048
	75' Ladder Truck - Interest		4,867		4,867
		-	91,915	-	91,915
Unexpended Projects/Miscellaneous					
GF-Public Relations & Tourism Coordinator			37,005		
GF-Firefighters (2)			288,943		
GF-Police Officer			101,495		
GF-ALL Beach Service Officers & Marina Parking Attendant			92,414		
GF-Police Overtime			20,000		
GF-SRT Coordinator			88,404		
RF-Beach Run Sponsorship			3,000		
BF- Beach Preservation Renourishment			802,073		
Miscellaneous			1,025		
		-	1,434,359		1,434,359
Grand Total		185,061	3,857,074	-	3,672,013

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%
FY26	1,552,861	616,386	348,720	1,426,669	3,944,636	4%

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%
FY26	463,983	183,041	102,741	426,126	1,175,891	4%