



**South Carolina
Revenue and Fiscal Affairs Office
2025 Annual Municipal Financial Report**

Municipality:

Coordinating

Agency:

SC Revenue and Fiscal Affairs Office, Economic Research Section

Instructions:

Please provide municipal data for fiscal year ended on or before June 30, 2025. Please refer to the attached instructions for details on completing the form. All figures should be rounded to the nearest dollar.

When completed, please return to:

Attn: Cassie Taylor
Fiscal Analysis Division
1000 Assembly Street, Room 444
Rembert C. Dennis Building
Columbia, SC 29201-3117
Telephone: (803) 734-3780
Fax: (803) 734-4719
impact@rfa.sc.gov

DUE DATE:

March 15, 2026

Notes:

Data supplied in this report is required by S.C. Code of Laws § 6-1-50.
Failure to submit this report may result in the withholding of ten percent of the municipality's current-year state aid.

This form has been modified from the previous years' form. The numbering is not consecutive in order to maintain consistency with past years' data.

PART ONE: REVENUES

	Property Tax Revenues	General Fund
010	Real Property Taxes*	
020	Personal Property Taxes (Excluding Motor Vehicle Tax)	
030	Motor Vehicle Tax Only	
040	Delinquent Property Taxes Collected	
050	Penalties & Interest on Taxes	
060	Reimbursements for Homestead Exemptions	
070	Manufacturers' Depreciation Reimbursement	
080	Tax Increment Financing District (TIF)	
090	Municipal Improvement District	
100	Fees in Lieu of Property Tax	

* exclude homestead exemptions

	Millage	(a) Revenue	(b) Millage Rate
103	Operating Millage Revenue (report millage rate also)		
104	Debt/Bond Millage Revenue (report millage rate also)		
105	Other Millage Revenue (report millage rate also)		
101	Total Millage Revenue (report millage rate also)		
102	Total Assessed Property Value (Taxable Value)		



South Carolina
Revenue and Fiscal Affairs Office
2025 Annual Municipal Financial Report

	Local Options Revenues	(a) Revenue	(b) Tax Rate
110	Local Option Sales Tax (include municipal revenue and property tax credit)		
140	Local Hospitality Tax		
150	Local Accommodations Tax		

	Other Local Options	(a) Revenue	(b) Tax Rate
120	Capital Projects Tax		
130	Transportation Tax		

	Unique Local Options	(a) Revenue	(b) Tax Rate
156	Tourism Development Tax *		

* Applies to municipalities in Horry County

	Licenses & Permits Revenues	Revenue
160	Business Licenses	
170	Permits (including building, electrical, mechanical, gas, plumbing, HVAC)	
180	Utility Franchise Fees	
190	Other License & Permit Revenues	

	Utility Sales Revenues (Gross Receipts)	(a) General Fund	(b) Enterprise Fund
200	Electrical Power Systems		
210	Natural Gas System		
220	Water System		
230	Sewage System		
240	Public Transit System		

	Service Revenues & Charges (Gross Receipts)	(a) General Fund	(b) Enterprise Fund
250	Airport		
260	Development Impact Fees		
270	Emergency Medical Services		
280	Municipal Fee for Fire Protection		
290	Housing & Urban Renewal		
300	Parking Facilities (meter/garage fees and fines)		
310	Recreation		
320	Refuse Collection & Landfill		
330	Stormwater Fees		
340	Other Service Revenues & Charges		

	Fines & Forfeitures	Revenue
350	Law Enforcement & Municipal Court Charges (<i>total</i>)	
351	Fines kept by the municipality	
352	Assessments sent to the State	
353	Victims' Rights Assessments	
360	Other Fines & Forfeitures	

	Bonds & Leases	Revenue
365	Bond Revenue	
366	Lease Revenue	



South Carolina Revenue and Fiscal Affairs Office 2025 Annual Municipal Financial Report

	Miscellaneous Revenues	Revenue
370	Interest Income	
380	Sale of Real Property & Fixed Assets	
390	Rents, Royalties, and Special Assessments	
400	Other Miscellaneous Revenues	

	Intergovernmental Revenues - State Distributed Revenues	Revenue
410	Local Government Fund	
420	Statewide Accommodations Tax	
430	Merchants' Inventory Tax	
440	Motor Carrier Property Tax +	
450	Tourism Infrastructure Admissions Tax ++	
460	Alcoholic Beverage Licenses/Permits	

+S.C. Code of Laws § 12-37-2810

++S.C. Code of Laws § 12-21-6530

	Intergovernmental Revenues - Federal Funds and Grants	Revenue
470	Community Development Block Grants (do not duplicate)	
480	Department of Justice (examples: narcotics, DARE)	
490	Economic Development Administration (EDA)	
500	Environmental Protection Agency (EPA)	
510	Federal Emergency Management Assistance (FEMA)	
520	Housing & Urban Development Grants	
530	Human Service (JTPA) Grants	
540	Other Federal Grants	

	Intergovernmental Revenues - State Funds and Grants	Revenue
550	Airport Grants	
560	Alcohol & Drug Abuse Grants	
570	Arts Commission Grants	
580	Disaster/Emergency Relief Grants	
590	Division of Local Government (SC B&CB) Grants	
600	Emergency Medical Service (EMS) Grants	
610	Health & Human Services Grants (no JTPA)	
620	Highways & Public Transportation Grants	
630	Public Safety/Victim's Assistance Grants	
640	Recreation & Tourism Grants	
650	Social Services (i.e. Summer Feeding Program)	
660	Other State Grants	

	Intergovernmental Revenues - Other Local Governments	Revenue
670	Highway Reimbursement	
680	Housing & Urban Development	
690	Contracts for Service Provision - Fire Protection	
700	Other Contracts for Service Provision	
710	Payment in lieu of taxes	
720	Other Local Government Revenues	



South Carolina
Revenue and Fiscal Affairs Office
2025 Annual Municipal Financial Report

PART TWO: EXPENDITURES

- Expenditures include current operations, capital purchases, and intergovernmental expenditures (see instructions)
- Purchases of real property or new construction should only be reported in "Purchase of Land & Facilities/Construction"
- Only those expenses incurred during the most recently completed fiscal year should be recorded
- Please report personnel expenditures separate from general expenditures in the "Personnel Expenditures" section
- Expenditures treated as special funds for accounting purposes should be placed in "Other Fund"

General Expenditures • Do NOT include personnel costs.		(a) General Fund	(b) Other Fund
730	General Government Administration		
740	Public Safety (Police, Fire, Corrections, Meters, Victims' Rights, etc.)		
750	Transportation (Airport, Parking Facilities, Streets & Highways)		
760	Health & Human Services (include alcohol/drug abuse, EMS, etc.)		
770	Environment/Housing (inc. sanitation, code enforcement, stormwater, etc.)		
780	Recreation (inc. arts/cultural activities, park/recreation, library, tourism)		
790	Public Works (Utility Systems, Public Transit)		
800	Debt Service/Interest on Debt (General Fund and Utility Systems)		
810	Purchase of Land & Facilities/Construction		
820	Other General Expenditures		

Personnel Expenditures • Include gross salaries, fringe benefits and payroll taxes.		(a) General Fund	(b) Other Fund
830	General Government Administration		
840	Public Safety		
850	Transportation		
860	Health & Human Services		
870	Environment & Housing		
880	Recreation		
890	Public Works (Utility Systems, Public Transit)		
900	Other Personnel		

Please state the beginning and end date of your municipality's fiscal year (12 month accounting period), including month, day, and year that this report covers:

Beginning of Fiscal Year:

End of Fiscal Year:

Certification: This is to certify that the data contained in this report is accurate to the best of my knowledge and belief.

Name of Responsible Officer:

Title:

Telephone:

Email Address: