



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)		



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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 (total)	
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	



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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	



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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: