



**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  
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**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**

|     | <b>Property Tax Revenues</b>                          | <b>General Fund</b> |
|-----|---|---------------------|
| 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

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

| <b>Other Local Options</b> |                      | <b>(a) Revenue</b> | <b>(b) Tax Rate</b> |
|----------------------------|----------------------|--------------------|---------------------|
| 120                        | Capital Projects Tax |                    |                     |
| 130                        | Transportation Tax   |                    |                     |

| <b>Unique Local Options</b> |                           | <b>(a) Revenue</b> | <b>(b) Tax Rate</b> |
|-----------------------------|---------------------------|--------------------|---------------------|
| 156                         | Tourism Development Tax * |                    |                     |

\* Applies to municipalities in Horry County

| <b>Licenses &amp; Permits Revenues</b> |   | <b>Revenue</b> |
|--|---|----------------|
| 160                                    | Business Licenses   |                |
| 170                                    | Permits (including building, electrical, mechanical, gas, plumbing, HVAC) |                |
| 180                                    | Utility Franchise Fees  |                |
| 190                                    | Other License & Permit Revenues   |                |

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

| <b>Service Revenues &amp; Charges (Gross Receipts)</b> |  | <b>(a) General Fund</b> | <b>(b) Enterprise Fund</b> |
|--|--|-------------------------|----------------------------|
| 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                 |                         |                            |

| <b>Fines &amp; Forfeitures</b> |  | <b>Revenue</b> |
|--------------------------------|--|----------------|
| 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                                  |                |

| <b>Bonds &amp; Leases</b> |               | <b>Revenue</b> |
|---------------------------|---------------|----------------|
| 365                       | Bond Revenue  |                |
| 366                       | Lease Revenue |                |



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| <b>Miscellaneous Revenues</b> |   | <b>Revenue</b> |
|-------------------------------|---|----------------|
| 370                           | Interest Income                           |                |
| 380                           | Sale of Real Property & Fixed Assets      |                |
| 390                           | Rents, Royalties, and Special Assessments |                |
| 400                           | Other Miscellaneous Revenues              |                |

| <b>Intergovernmental Revenues - State Distributed Revenues</b> |  | <b>Revenue</b> |
|--|--|----------------|
| 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

| <b>Intergovernmental Revenues - Federal Funds and Grants</b> |   | <b>Revenue</b> |
|--|---|----------------|
| 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                                  |                |

| <b>Intergovernmental Revenues - State Funds and Grants</b> |   | <b>Revenue</b> |
|--|---|----------------|
| 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                            |                |

| <b>Intergovernmental Revenues - Other Local Governments</b> |   | <b>Revenue</b> |
|---|---|----------------|
| 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"

| <b>General Expenditures</b><br>• Do <b>NOT</b> 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  |                  |                |

| <b>Personnel Expenditures</b><br>• 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:**