



**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  
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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**

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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<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 (total)	
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> • <b>Do NOT include personnel costs.</b>	<b>(a) General Fund</b>	<b>(b) Other Fund</b>
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> • <b>Include gross salaries, fringe benefits and payroll taxes.</b>	<b>(a) General Fund</b>	<b>(b) Other Fund</b>
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:** \_\_\_\_\_