

South Carolina Revenue and Fiscal Affairs Office

FY 2025 Annual County Financial Report Instructions



- Please provide county financial data for fiscal year end on or before June 30, 2025.
 - ***NOTE: All figures should be rounded to the nearest dollar.***
- Please include the correct name and address information on the form.
- Failure to submit this report will result in the withholding of ten percent of a county's current year state aid pursuant to S.C. Code of Laws Section 6-1-50.
- §6-1-50 sets **March 15, 2026**, as the due date to submit required financial data.
 - ***NOTE: We cannot accept financial audits as submissions. That is a separate reporting requirement with the State Treasurer's Office.***

PART I: REVENUES

NOTE: Property tax sections have been removed to reduce duplication of effort. RFA uses the Department of Revenue's Local Government Report from county auditors instead.

Local Options Revenues

- **Local Options Sales Tax (Line 139a)** – Report revenues from the local options sales tax for county operations only for the most recently completed fiscal year. This amount should represent the 29% that is credited to the county revenue fund. Do not include the portion for the property tax credit fund. This tax is collected pursuant to S.C. Code of Laws § 4-10-10.
- **Local Options Sales Tax Rate (Line 139b)** – Report the local options sales tax rate (%) for the most recently completed fiscal year.
- **Local Hospitality Tax (Line 140a)** – Report revenues from the local hospitality tax for the most recently completed fiscal year. *The local hospitality tax is a tax on the sale of prepared meals and beverages sold in establishments or a tax on the sale of prepared meals and beverages sold in establishments licensed for on premises consumption of alcoholic beverages, beer, or wine.* This tax is collected pursuant to S.C. Code of Laws § 6-1-700.
- **Local Hospitality Tax Rate (Line 140b)** – Report the local hospitality tax rate (%) for the most recently completed fiscal year.
- **Local Accommodations Tax (Line 150a)** – Report revenues from the local accommodations tax for the most recently completed fiscal year. This tax is collected pursuant to S.C. Code of Laws § 6-1-500.
- **Local Accommodations Tax Rate (Line 150b)** – Report the local accommodations tax rate (%) for the most recently completed fiscal year.

Other Local Options

- **Capital Projects Tax (Line 160a)** – Report revenues from any capital project taxes collected in the most recently completed fiscal year. This tax is collected pursuant to S.C. Code of Laws § 4-10-300.
- **Capital Projects Tax Rate (Line 160b)** – Report the capital projects tax rate (%) for the most recently completed fiscal year.
- **Transportation Tax (Line 170a)** – Report revenues from any transportation taxes collected in the most recently completed fiscal year. This tax is collected pursuant to S.C. Code of Laws § 4-37-30.
- **Transportation Tax Rate (Line 170b)** – Report the transportation tax rate (%) for the most recently completed fiscal year.
- **Personal Property Tax Relief Tax (Line 171a)** – Report revenues from any personal property tax relief taxes collected in the most recently completed fiscal year. This tax is collected pursuant to S.C. Code of Laws § 4-10-540.
- **Personal Property Tax Relief Tax Rate (Line 171b)** – Report the personal property tax relief tax rate (%) for the most recently completed fiscal year.
- **Local Property Tax Credits Tax (Line 172a)** – Report revenues from any local property tax credits taxes collected in the most recently completed fiscal year. This tax is collected pursuant to S.C. Code of Laws § 4-10-720.
- **Local Property Tax Credits Tax Rate (Line 172b)** – Report the local property tax credits tax rate (%) for the most recently completed fiscal year.

Other Local Options – Public Schools

- **Education Capital Improvements/School District Tax (Line 173a)** – Report revenues from any education capital improvements/school district taxes collected in the most recently completed fiscal year. The education capital improvements tax is collected pursuant to S.C. Code of Laws § 4-10-410. There is no code section for the school district tax as this tax is based on special legislation.
- **Education Capital Improvements/School District Tax Rate (Line 173b)** – Report the education capital improvements/school district tax rate (%) for the most recently completed fiscal year.

Unique Local Options

- **Catawba Indian Tribal Tax (Line 174a)** – Report revenues from any Catawba Indian tribal taxes collected in the most recently completed fiscal year. This tax is collected pursuant to S.C. Code of Laws § 27-16-130(H). *Applies to Lancaster and York counties.*
- **Catawba Indian Tribal Tax Rate (Line 174b)** – Report the Catawba Indian tribal tax rate (%) for the most recently completed fiscal year. *Applies to Lancaster and York counties.*

Licenses and Permits Revenues

- **Building, Electrical, Plumbing Permits (Line 180)** – Report total revenues from county building, electrical, mechanical, gas, HVAC, and plumbing permits for the most recently completed fiscal year.
- **Business Licenses (Line 190)** – Report total revenues collected for all county business licenses for the most recently completed fiscal year. Include revenues collected on the retail sale of equipment for these services.

- **Documentary Stamp Tax (Line 200)** – Report total revenues collected for documentary stamp tax in the county for the most recently completed fiscal year. Do not include state collection. *This item applies to all counties.*
- **Marriage Licenses (Line 210)** – Report total revenues collected for marriage licenses in the county for the most recently completed fiscal year.
- **Mobile Home Licenses (Line 220)** – Report total revenues collected for mobile home licenses in the county for the most recently completed fiscal year.
- **Utility Franchise Fees (Line 230)** – Report total revenues resulting from any county utility franchise fees paid for the most recently completed fiscal year.
- **Other Licenses & Permits (Line 240)** – Report total fees collected from any other licensing or permitting activity in the county for the most recently completed fiscal year (i.e., yard sale permits, recreational event permits).

Intergovernmental Revenues – Federal Funds and Grants (Lines 250-340)

Report the full amount of grants received by the county from the federal government during the most recently completed fiscal year. These grants may include but are not limited to: Community Development Block grants, Department of Justice grants (DARE and/or narcotics enforcement), Federal Emergency Management Assistance (FEMA) grants, corrections facility grants, health & hospital grants, housing or urban development grants, human services grants (Job Training Partnership Act (JTPA)), library grants, National Forest Fund, and any other grants received from the federal government.

It is often difficult to determine with certainty the source of grants for the reasons stated in the following section, ***Intergovernmental Revenues – State Funds and Grants***. If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

NOTE: Do not include any matching funds and exclude any grant administration costs paid from county or state funds.

Intergovernmental Revenues – State Funds and Grants (Lines 350-540)

Report the full grant amounts received by the county from the State of South Carolina during the most recently completed fiscal year. Grants from the State of South Carolina may be difficult to discern. Some grants awarded to counties have joint participation by the state and federal governments (i.e., a \$1 million hospital grant may be comprised of \$500,000 of federal money and \$500,000 of state money). If you determine that to be the case, report the portion of the grant coming from the State of South Carolina in this section and the amount coming from the Federal government in the previous section entitled ***Intergovernmental Revenues – Federal Funds and Grants***. It is important that only state grants be reported in this section. If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

NOTE: Do not include any matching funds and exclude any grant administration costs paid from county funds.

Intergovernmental Revenues – State Distributed Revenues

Report the county revenue that is derived from state aid to political subdivisions in the following items. These payments are made quarterly. Therefore, the most recently completed fiscal year should reflect four quarters of state shared tax revenue.

- **Local Government Fund (Line 550)** – Report the county's revenue from the Local Government Fund for the most recently completed fiscal year. *This state shared revenue amount replaces the funds which counties previously received from the alcoholic liquors tax, bank tax, beer & wine tax, income tax, brokers premium tax, and motor transport tax.*

- **Fire Department Premium Tax (Line 560)** – Report the county's revenues from the fire department premium tax for the most recently completed fiscal year.
- **Broker's Premium Fire Department Tax (Line 570)** – Report the county's revenues from the fire department premium tax for the most recently completed fiscal year.
- **Statewide Accommodations Tax (Line 580)** – Report the county's revenue from the state accommodations tax for the most recently completed fiscal year. *This item applies to all counties.*
- **Direct Appropriations (Line 590)** – Report the county's revenues from the state to the county through direct appropriations. *This includes tax forms and supplies, and salary supplements. This applies to all counties.*
- **Solid Waste Tire Fees (Line 600)** – Report the county's revenues from the solid waste tire fees. *This applies to all counties.*
- **Health Department - Vital Record Fees (Line 610)** – *This item is no longer applicable.*
- **Tourism Infrastructure Admissions Tax (Line 620)** (S.C. Code of Laws § 12-21-6530) – Report the revenue received by the county from the state for the tourism infrastructure admissions tax for the most recently completed fiscal year.
- **Alcoholic Beverage License Fees (Line 630)** – Report the revenue received by the county from the state for the alcoholic beverage licenses fee for the most recently completed fiscal year.

Intergovernmental Revenues – Other Local Governments

- **Highway Reimbursement (Line 640)** – Report any payments from other local governments (county or municipal) for their participation in highway, road, or street construction and/or maintenance. Report only the payments received during the most recently completed fiscal year. *State and federal monies for highways and streets should not appear in this item.*
- **Contracts for Service Provision – Fire Protection (Line 650)** – Report any payments which the county received from another county, municipality, or special purpose district for the provision of fire protection services. Report revenues received only for the most recently completed fiscal year, regardless of the terms or duration of the contract.
- **Other Contracts for Service Provision (Line 660)** – Describe any other contract the county may have with another county, municipality, or special purpose district for the provision of a service and report the revenue to the county for that contract in these items. Report revenues received only for the most recently completed fiscal year, regardless of the terms or duration of the contract. For example, if the county is under contract to provide garbage pickup for a short time to a nearby special purpose district and the contract is paid in a lump sum, report the full contract amount *if it was paid during the most recently completed fiscal year.*
- **Payment in lieu of taxes (Line 670)** – Report any amounts paid by local governments in-lieu of county property taxes (e.g., payments from a housing authority). Report only those payments that have been received during the most recently completed fiscal year.
- **Other Local Government Revenues (Line 680)** – Report any other payments received from another local government for any purpose not included in the previous items of this section. Specify the purpose for which payments were received.

Utility Sales Revenues (Gross Receipts)

NOTE: When completing this section, do not subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues (this data is collected, but not included in the report). Please separate items into **General Fund (a)** and **Enterprise Fund (b)**.

- **Water System (Lines 690a & 690b)** – Report all revenues received from the sale of water services to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sales of services outside the county. Please include any deposits, tap fees, sales of water systems and equipment (i.e. water meters).*
- **Sewage System (Lines 700a & 700b)** – Report all revenues received from the sale of sewage service to public or private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the county. Include any deposits, tap fees, sales of sewage systems and equipment.*
- **Public Transit System (Lines 710a & 710b)** – Report all revenues received from the operation of any county transportation system (i.e. buses) for the most recently completed fiscal year.

Service Revenues & Charges (Gross Receipts)

NOTE: When completing this section, do not subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues. Please separate items into **General Fund (a)** and **Enterprise Fund (b)**.

- **Airport (Lines 720a & 720b)** – Report all revenues from the operation of any county airport for the most recently completed fiscal year.
- **Development Impact Fees (Lines 730a & 730b)** – Report all revenues from development impact fees collected by the county for the most recently completed fiscal year. Do not report water or sewer tap fees as development impact fees. *Tap fees should be reported as revenue from the operation of the water/sewage systems.*
- **Emergency Medical Services (Lines 740a & 740b)** – Report all revenues from the operation of county emergency medical services (EMS). *Sum all patient care and transportation fees collected from emergency medical service and report the total in this item. Do not subtract the cost of operating emergency medical vehicles or equipment.*
- **Fire Protection (Lines 750a & 750b)** – Report all revenues from county fire protection services. *Include safety inspections done by county fire departments. Do not include payments by other local governments for fire protection.*
- **Hospital (Lines 760a & 760b)** – Report all revenues from the operation of any county hospitals. Do not subtract costs of hospital operation from the total. *Sum patient payments, revenues from laboratory facilities, and any other revenue generated from the operation of a county hospital. Do not report revenues from emergency medical service (EMS) operations in this item.*
- **Housing & Urban Renewal (Lines 770a & 770b)** – Report all revenues from the operation of county housing or urban renewal projects for the most recently completed fiscal year. Do not subtract maintenance or any other cost associated with the operation of a county housing project from total revenues.
- **Library (Lines 780a & 780b)** – Report all revenues generated by library charges for the most recently completed fiscal year. Include fees for copying materials.
- **Motor Vehicle Fees (Lines 790a & 790b)** – Report all motor vehicle fees for the latest fiscal year.

- **Parking Facilities (Lines 800a & 800b)** – Report all county parking facilities charges for the most recently completed fiscal year. *Include all revenues from any county parking garages, garage services, parking meters and parking violations.*
- **Recreation (Lines 810a & 810b)** – Report all revenues from any county recreation facility for the most recently completed fiscal year. *Include tennis court revenues, swimming pool revenues, rental fees for picnic shelters, golf course revenues, and entrance fees at county parks. Do not subtract any maintenance costs from the total.*
- **Refuse Collection & Landfill (Lines 820a & 820b)** – Report all refuse and landfill revenues from the most recently completed fiscal year. *Include service charges for refuse collection and tipping fees for any county landfill.*
- **Other Service Revenues & Charges (Lines 830a & 830b)** – Report other service revenues collected by the county that are not included in any of the preceding items.

Law Enforcement & County Court Charges

- **Law Enforcement & County Court Charges (Lines 840-843)** – Report all law enforcement and legal charges for the most recently completed fiscal year. This should include court charges, probate judge fees, clerk of court fees, family court fees, magistrate fines and recorder fees, and fees for police accident report charges. *Do not report revenues from parking violations in this item. This item should be a total of three subcategories: fines kept by the county, assessments sent to the state, and Victims' Rights Assessments.*
- **Drug Fines (Line 850)** – Report all revenues from drug fines collected by the county for the most recently completed fiscal year. *Include confiscation kept by the county.*
- **Other Fines & Forfeitures (Lines 860)** – Report other fines and forfeitures collected by the county that are not included in any of the preceding items.

Bonds & Leases

- **Bond Revenue (Line 861)** – Report all proceeds from general obligation bonds for the most recently completed fiscal year.
- **Lease Revenue (Line 862)** – Report all proceeds from capital leases for the most recently completed fiscal year.

Miscellaneous Revenues

- **Interest Income (Line 870)** – Report the interest earnings on county investments that accrued during the most recently completed fiscal year. Include both short term interest earnings such as those on savings accounts as well as long term earnings on instruments such as federal securities and savings bonds.
- **Sales of Real Property & Fixed Assets (Line 880)** – Report proceeds from the sale of real property and fixed assets. *Do not include proceeds from the sale of bonds, notes and investments.*
- **Rents, Royalties, and Special Assessments (Line 890)** – Report revenues from rents, royalties and special assessments.
- **Other Miscellaneous Revenues (Line 900)** – Report other revenues which do not fit any of the other categories described above.

PART II: EXPENDITURES

For the following section please refer to the definitions below describing current operations, capital purchases, and intergovernmental expenditures. *Expenditures treated as special funds for accounting purposes should be placed in the category - Other General Expenditures.*

- ❖ **Current operations** are the day-to-day operating expenses for the different components of county government. This does not include personnel costs (wages/salaries). *Personnel expenditures are to be reported separately in section Personnel Expenditures.* Some typical operating expenses would include rent, utility bills, travel, training, motor fuels, maintenance costs, paper, computer disks, routine office supplies, service contracts for office equipment, and other contractual agreements, such as leases. Contractual agreements would also include contracts for services with law firms, engineers, architects, accounting firms, and other service contracts. *Small item purchases such as pencil sharpeners, paper cutters, and reference books should also be considered current operating expenses although they may be used for many years.* **Record only those items purchased during the most recently completed fiscal year.**
- ❖ **Capital purchases** include items that will be used for several budget years. Common examples include office furniture, computers, copier machines (bought, not leased), vehicles (bought, not leased), and heavy machinery (bought, not leased). Do not include the purchase of real property or new construction in this section. **Record only those items purchased during the most recently completed fiscal year.**
- ❖ **Intergovernmental expenditures** refer to amounts paid to other governments (e.g., county to county, county to municipality, or county to special purpose district) for specific functions or for general financial support. *Payments for fire protection services, road maintenance (infrastructure), hospitals, etc., made to another government should be reported.* **Record only those items purchased during the most recently completed fiscal year.**

Some types of expenditures may not be applicable to your county. On the other hand, your county may have expenditures that are not explicitly listed in these instructions. When an expenditure is not applicable to your county, leave that line item blank. However, if your county has an expenditure that is not listed, look for a category that could reasonably encompass the activity. Because each county has their own operating structure, the placement of expenditures will vary to some degree. That being said, if care is taken to place expenditure amounts in the most appropriate categories for your county structure, the presentation of the data will accurately reflect the kinds of expenditures that take place in the county.

General Expenditures

Please use the above definitions as a guide in determining the appropriateness of reporting expenditures.

NOTE: Do not include personnel costs in this section; personnel is reported separately in the last section, *Personnel Expenditures.*

- **General Government Administration (Lines 910a & 910b)** – Report total Current Operation, Capital Purchase, and Intergovernmental Expenses for the following items:
 - Central Administration – (ex. county council, county administrator, legislative delegation, registrar of mesne conveyance).
 - County Buildings – (ex. maintenance, janitorial, operating expenditures for county buildings).
 - Economic Development – expenditures related to county economic development activities.
 - Financial Administration – (ex. Auditor, treasurer, tax collector, tax assessor, finance director, other finance related activities).
 - Judicial & Legal – (ex. county attorneys, county court administration, magistrates, clerk of court, law library, other judicial activities)
 - Planning & Zoning – expenditures related to county planning and zoning activities.

- Engineering – expenditures for a separate county engineering department which provides engineering services to other county activities such as streets or utilities.
 - Registration & Elections – expenditures related to voter registration and elections.
 - Other Support services – expenditures related to other county activities which primarily serve to support county service delivery functions. This includes such activities as personnel administration, a county vehicle maintenance division, purchasing department, county printing operations, data processing, etc.
- **Public Safety (Lines 920a & 920b)** – Report total current operation, capital purchase, and intergovernmental expenditures for the following items:
 - Animal protection
 - Emergency preparedness
 - Coroner
 - Correction, including jails, probation, and parole
 - Fire protection
 - Law enforcement
 - Parking meters
 - Victims' rights
 - Other public safety
- **Transportation (Lines 930a & 930b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Airports
 - Streets & Highways (sidewalks, lights, etc.)
- **Health & Human Services (Lines 940a & 940b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Alcohol & drug abuse services
 - Emergency Medical Services (EMS)
 - Health department
 - Hospitals
 - Mental Health
 - Payment to indigent care
 - Public Welfare
 - Veterans' Affairs
 - Other Health Services
- **Environment & Housing (Lines 950a & 950b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Building inspection
 - Stormwater & drainage
 - Environmental protection & natural resources
 - Housing & community development
 - Refuse collection & refuse disposal
- **Recreation (Lines 960a & 960b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Library
 - Parks & Recreation, including museums, theater, bands, marinas, etc.
 - Tourism
- **Public Works (Lines 970a & 970b)** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items: *This data is collected, but not included in the report.*
 - Water and sewage systems; public transit systems

- **Debt Service/Interest on Debt (Lines 980a & 980b)** – Report total current operation and intergovernmental expenditures related to following:
 - General Fund Debt
 - Utility Systems Debt
 - Public Transit Debt
 - Other Debt
- **Purchase of Land and Facilities/Construction (Lines 990a & 990b)** – When real property is purchased and/or is under construction for the purpose of a county function, the expenditures should be reported in this category. Facility construction may take place either at a new site or facility, or at an existing site or facility. If an existing county building has been expanded to create a new meeting room, it is considered facility construction. *New carpet and furniture for that meeting room is not part of facility construction costs but rather a Capital Purchase expenditure and should be reported as such.* All major renovations (i.e. new roof) should be considered facility construction. **Record only those expenses incurred during the most recently completed fiscal year.**
- **Other General Expenditures (Lines 1000a & 1000b)** – Report the sum of all other general current operation, capital purchase, and intergovernmental expenditures not listed in the preceding items:
 - Refunds
 - Technical Schools
 - Unallocated Employee Fringe Benefits
 - Unallocated Employee Retirement Contributions
 - Other

PERSONNEL EXPENDITURES (Lines 1010-1080)

Report all gross wages, gross salaries, and fringe benefits paid to county employees during the most recently completed fiscal year. Report the actual amount paid, not the authorized salary of the positions, whether vacant or filled. If the employee's salary is divided between two categories, report the actual annual expenditures for the employee in each category. Bonuses and other forms of compensation (e.g. payment per fire call) should also be reported. Include per item amounts or salaries paid to board, commission, and/or council members.