



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

County:

Coordinating

Agency: SC Revenue and Fiscal Affairs Office, Economic Research Section

Instructions:

Please provide county 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](mailto: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 county'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**

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

<b>Local Options Revenues</b>		<b>(a) Revenue</b>	<b>(b) Tax Rate</b>
139	Local Options Sales Tax (county operating only - do not include 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>
160	Capital Projects Tax		
170	Transportation Tax		
171	Personal Property Tax Relief Tax		
172	Local Property Tax Credits Tax		
<b>Other Local Options - Public Schools</b>		<b>(a) Revenue</b>	<b>(b) Tax Rate</b>
173	Education Capital Improvements/School District Tax		
<b>Unique Local Options</b>		<b>(a) Revenue</b>	<b>(b) Tax Rate</b>
174	Catawba Indian Tribal Tax +		

+ Applies to Lancaster and York counties

<b>Licenses &amp; Permits Revenues</b>	<b>Revenue</b>
180 Building, Electrical, Plumbing Permits	
190 Business Licenses	
200 Documentary Stamp Tax (exclude state collection) +	
210 Marriage Licenses	
220 Mobile Home Licenses	
230 Utility Franchise Fees	
240 Other Licenses & Permits Revenues	

+ Applies to all counties



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Intergovernmental Revenues - Federal Funds and Grants	Revenue
250 Community Development Block Grants	
260 Department of Justice (ex. narcotics, DARE)	
270 Federal Emergency Management Assistance (FEMA)	
280 Correction Facility Grants	
290 Health & Hospital Grants	
300 Housing & Urban Development Grants	
310 Human Services Grants (JTPA)	
320 Library Grants	
330 National Forest Grant	
340 Other Federal Grants	

Intergovernmental Revenues - State Funds and Grants	Revenue
350 Airport Grants	
360 Alcohol & Drug Abuse Grants	
370 Arts Commission Grants	
380 Disaster/Emergency Relief Grants	
390 Division of Local Government (SC B&CB) Grants	
400 Economic Development (include Rural Development)	
410 Emergency Medical Service (EMS) Grants	
420 Health & Human Services Grants (no JTPA)	
430 Highways & Public Transportation Grants	
440 Library Aid Grants	
445 Public Defender's Grants	
450 Public Service Authority Grants	
460 Recreational Grants	
470 Sheriff Department Grants	
480 Child Support Incentive/Enforcement Grants	
490 Social Service Grants (i.e. Summer Feeding Program)	
500 Solicitor's Grants	
510 Travel & Tourism Grants	
520 Veterans Affairs Grants	
530 Voter Registration/Election Commission Grants	
540 Other State Grants	

Intergovernmental Revenues - State Distributed Revenues	Revenue
550 Local Government Fund	
560 Fire Department Premium Tax	
570 Broker's Premium Fire Department Tax	
580 Statewide Accommodations Tax +	
590 Direct Appropriations + **	
600 Solid Waste Tire Fees +	
610 Health Department - Vital Record Fees (no longer applicable)	
620 Tourism Infrastructure Admissions Tax	
630 Alcoholic Beverage License Fee	

+ Applies to all counties

\*\* Includes tax form supplies, salary supplements



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Intergovernmental Revenues - Other Local Governments	Revenue
640 Highway Reimbursement	
650 Contracts for Service Provision - Fire Protection	
660 Other Contracts for Service Provision	
670 Payment in lieu of taxes	
680 Other Local Government Revenues	

Utility Sales Revenues (Gross Receipts)	(a) General Fund	(b) Enterprise Fund
690 Water System		
700 Sewage System		
710 Public Transit System		

Service Revenues & Charges (Gross Receipts)	(a) General Fund	(b) Enterprise Fund
720 Airport		
730 Development Impact Fees		
740 Emergency Medical Services (EMS)		
750 Fire Protection		
760 Hospital		
770 Housing & Urban Renewal		
780 Library		
790 Motor Vehicle Fees		
800 Parking Facilities (meter/garage fees and fines)		
810 Recreation		
820 Refuse Collection & Landfill		
830 Other Service Revenues & Charges		

Fines & Forfeitures	Revenue
840 Law Enforcement & Court Charges (total)	
841 Fines kept by the county	
842 Assessments sent to State of South Carolina	
843 Victims' Rights Assessment	
850 Drug Fines (include confiscation)	
860 Other Fines & Forfeitures	

Bonds & Leases	Revenue
861 Bond Revenue	
862 Lease Revenue	

Miscellaneous Revenues	Revenue
870 Interest Income	
880 Sale of Real Property & Fixed Assets	
890 Rents, Royalties, and Special Assessments	
900 Other Miscellaneous 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
910 General Government Administration		
920 Public Safety (Police, Fire, Coroner, Corrections, Meter, etc.)		
930 Transportation (Airports, Streets & Highways)		
940 Health & Human Services (include alcohol/drug abuse, EMS, etc.)		
950 Environment & Housing (inc. sanitation, code enforcement, stormwater, etc.)		
960 Recreation (inc. arts/cultural activities, park/recreation, library, tourism)		
970 Public Works (Utility Systems, Public Transit)		
980 Debt Service/Interest on Debt (General Fund and Utility Systems)		
990 Purchase of Land & Facilities/Construction		
1000 All Other General Expenditures		

Personnel Expenditures • Include gross salaries, fringe benefits and payroll taxes.	(a) General Fund	(b) Other Fund
1010 General Government Administration		
1020 Public Safety		
1030 Transportation		
1040 Health & Human Services		
1050 Environment & Housing		
1060 Recreation		
1070 Public Works (Utility Systems, Transit)		
1080 Other Personnel		

**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:	