



**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
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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 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.

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

+ Applies to Lancaster and York counties

Licenses & Permits Revenues		Revenue
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	

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