	A	B
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	RABUN COUNTY, GEORGIA	
21	FY 2013 GENERAL FUND BUDGET-SUMMARY	
22	(JULY 1, 2013 – JUNE 30, 2014)	
23		
24	FY 2013 BUDGET	
25		
26	**REVENUES:**	
27	**FROM PROPERTY TAX**	
28	Ad Valorem Tax-Current Year	12,748,691.00
29	Ad Valorem Prior Year	200,000.00
30	Motor Vehicle Tax	400,000.00
31	Mobile Home Tax	40,000.00
32	Gen Execution Doc Fee	$2,000.00
33	Intangible Taxes	240,000.00
34	Television Cable Franchise	17,000.00
35		
36	Alcoholic Beverage Tax	120,000.00
37	Insurance Premium Tax	540,000.00
38	Penalities & Interest	40,000.00
39	Fi Fa Fees	3,500.00
40	**LICENSES AND PERMITS**	
41	Alcohol License	31,000.00
42	General Business License	0.00
43	Hotel/Motel License	3,000.00
44	Bldg Permits/Zoning Permit	15,000.00

	A	B
45	Driveway Permits	$1,500.00
46	Protective Inspection ADM	$800.00
47	**INTERGOVERNMENTAL REVENUE**	
48	Dial-A-Ride Grant	56,000.00
49	EMA Grant	5,000.00
50	Legacy Link Transportation	20,000.00
51	Fed Gov't Pmt In Lieu of Tax	250,000.00
52	Secure Roads & Schools	95,000.00
53	Homeland Security	$0.00
54	GEMA/FEMA Storm Damage	0
55	Drug Task Force Grant	20,500.00
56		
57		
58	**CHARGES FOR SERVICES**	
59	Public Transportation	40,000.00
60	Probation Fee	48,000.00
61	Printing & Duplicating Ser.	500.00
62	Sign Sales Revenue	
63	Commissions-Vending	10,000.00
64	Special Police Service	35,000.00
65	Prisoner Housing	18,000.00
66	Commissions on Tax Collections	2,200.00
67	Ambulance Fee	650,000.00
68	DA Reimb	4,500.00
69	Background Check Fee	2,500.00
70	Arena Memberships	$1,000.00
71	Stall Rentals	$2,500.00
72	Concessions	$250.00
73	Arena Rental	$12,000.00
74	Arena Camping	$4,500.00
75	DARC Reimbursement	$20,000.00
76	Advertising Fees	1,200.00
77	Mailing Fees- Tax Comm Office	500.00
78	Civic Center Revenues	40,000.00
79	Activity Fees Senior Center	4,500.00
80	Meals Senior Center	26,000.00
81	Program Fees	105,000.00
82	Board of Education Reimb	$55,000.00
83	**FINES AND FORFEITURES**	
84	Public Defenders Fees	$7,500.00

	A	B
85	Superior Court	115,000.00
86	Magistrate Court	
87	Probate Court	165,000.00
88	Bonds	5,000.00
89	Victims Assistance Funds	30,000.00
90	**INVESTMENT INCOME**	
91	Interest Earned	30,000.00
92	**MISCELLANEOUS**	
93	Telephone Commissions	22,000.00
94	Insurance Settlements	5,000.00
95	Miscellaneous Revenue	10,000.00
96	Transfer in - Hotel Motel	105,000.00
97	Transfer in - Drug Abuse & Treatment	$8,000.00
98	**TOTAL REVENUES**	16,434,641.00
99		
100		
101	**EXPENDITURES:**	
102		
103		
104	Administration	1,835,735.00
105	Elections	139,270.00
106	Board of Commissioners	473,997.00
107	Clerk of Court	342,411.00
108	Tax Commissioner	304,035.00
109	Tax Assessors	312,714.00
110	Probate Judge	208,571.00
111	Administration of Justice	262,633.00
112	District Attorney's Office	127,142.00
113	Rabun County Jail	1,757,353.00
114	Sheriff's Department	1,532,386.00
115	Coroner's Department	18,214.00
116	Emergency Management Agency	53,402.00
117	Fire Department	673,827.00
118	County Marshall	280,087.00
119	Mapping & Addressing	167,269.00
120	Drug Task Force	51,150.00
121	Roads & Bridges	2,189,334.00
122		
123	Building & Properties	475,739.00
124	Civic Center	82,198.00
125	Rabun Arena	106,722.00

	A	B
126	Water & Sewer Authority	129,000.00
127	Public Health	258,378.00
128	Public Welfare	52,000.00
129	Emergency Medical Services	1,768,161.00
130	CASA/F.A.I.T.H	102,500.00
131		
132	Recreation	581,341.00
133	Library	266,803.00
134	County Extension Service	39,684.00
135		
136	Planning Commission	65,978.00
137	Development Authority/Welcome Center	982,896.00
138	Soil Erosion	8,306.00
139	Program on Aging	600,156.00
140	Boggs Mtn Animal Shelter	180,749.00
141	Historical Society	4,500.00
142	**TOTAL EXPENDITURES**	16,434,641.00
143		
144	**CONFISCATED ASSETS FUND**	
145	**REVENUES**	
146	Confiscations	1,000.00
147	Interest Earned	
148		
149	**EXPENDITURES**	
150	General Supplies & Education	1,000.00
151		
152	**RABUN COUNTY JAIL FUND**	
153	**REVENUES**	
154	Tallulah Falls Revenue	3,100.00
155	Mountain City Revenue	9,000.00
156	Clayton Revenue	15,000.00
157	Dillard Revenue	15,000.00
158	Superior Court Revenue	10,000.00
159	Sky Valley Revenue	$450.00
160	Probate Court Revenues	12,000.00
161	Interest Income	
162	Total Revenues	$64,550.00
163	**EXPENDITURES**	
164	General Supplies & Materials	64,500.00
165	Total Expenditures	$64,550.00
166		

	A	B
167	**DRUG ABUSE TREATMENT/EDUCATION**	
168	**REVENUES**	
169	Mountain City Revenue	$450.00
170	Dillard Revenue	$3,500.00
171	Superior Court	13,000.00
172	Interest Earned & Miscellaneous	
173	Total Revenues	16,950.00
174		
175	**EXPENDITURES**	
176	General Supplies & Materials	16,950.00
177	Total Expenditures	16,950.00
178		
179	**E 911 FUND**	
180	**REVENUES**	
181	E-911 Charges	325,000.00
182	Operating Transfers In	616,551.00
183	Total Revenues	941,551.00
184		
185	**EXPENDITURES**	$941,551.00
186	Total Expenditures	$941,551.00
187		
188		
189	**SPECIAL OPTION SALES TAX #5**	
190	**REVENUES**	
191	Sales Tax Revenue	1,500,000.00
192	Fund Bal to offset Expenditures	2,566,630.00
193	Total Revenues	4,066,630.00
194		
195	**EXPENDITURES**	
196	Roads	2,500,000.00
197	Principal Bonds	1,545,000.00
198	Interest Expense	21,630.00
199	Total Expenditures	4,066,630.00
200	**WATER/WASTE-WATER FACILITY**	
201	**REVENUES**	
202	Revenue- Water Charges	435,000.00
203	Revenue – Sewer Charges	78,000.00
204	Operating Transfers In From Gen Fund	$89,569.00
205	Total Revenues	602,569.00

	A	B
206		
207		
208	**EXPENDITURES**	$602,569.00
209	Total Expenditures	$602,569.00
210		
211	**GOLF COURSE**	
212	**REVENUES**	
213	Green Fees	40,000.00
214	Cart Rentals	40,000.00
215	Memberships	12,000.00
216	Merchandise Sales	5,000.00
217	Tournaments	1,000.00
218	Driving Range	6,000.00
219	Vending	0.00
220	Transfers from General Fund	$158,575.00
221	Interest Earned	0.00
222	Total Revenues	262,575.00
223		
224	**EXPENDITURES**	$262,575.00
225		
226	**Juvenile Case Management**	
227	**Revenues:**	7,500.00
228	State Grants Reimbursements	50
229	Interest Earned	
230	Total Revenues	7,550.00
231		
232	**Expenditures:**	7,500.00
233	Dues & Fees	
234	Total Expenditures	7,500.00
235		
236	**LAW LIBRARY**	
237	**REVENUES**	
238	Revenue- Fines & Fees & Forfeitures	10,000.00
239	Interest	45.00
240	Total Revenues	10,045.00
241		
242	**EXPENDITURES**	
243	Salary Librarian	$2,400.00
244	Office Expense	$7,645.00
245	Total Expenditures	$10,045.00
246		
247	**HOTEL/MOTEL TAX**	
248	**REVENUES**	

	A	B
249	Revenue- Hotel/Motel Taxes	75,000.00
250	Total Revenues	75,000.00
251		
252	**EXPENDITURES**	
253	Operating Transfers Out to Gen Fund	$75,000.00
254	Total Expenditures	$75,000.00
255		
256		
257	**SOLID WASTE**	
258	**REVENUES**	
259	Refuse Collection Charges	225,000.00
260	Sale of Recycled Materials	145,000.00
261	Operating Transfer In	688,940.00
262	Total Revenues	1,058,940.00
263		
264	**EXPENDITURES**	$1,058,940.00
265	Total Expenditures	$1,058,940.00
266		
267	**SALES TAX #6**	
268	Sales Tax Revenue	$1,380,000.00
269	Expenditures	$1,380,000.00