RABUN COUNTY, GEORGIA
FY 2018 GENERAL FUND BUDGET-SUMMARY
(JULY 1, 2020 – JUNE 30, 2021)

FY 2021 BUDGET

REVENUES:

FROM PROPERTY TAX	
Ad Valorem Tax-Current Year	16,870,000
Ad Valorem Prior Year	90,000
Motor Vehicle Tax	55,000
Motor Vehicle Title Ad Valorem	700,000
Mobile Home Tax	35,000
Gen Execution Doc Fee	100
Intangible Taxes	335,000
Television Cable Franchise	24,000
Timber Sales	0
Alcoholic Beverage Tax	97,000
Insurance Premium Tax	830,000
Penalities & Interest	20,000
Fi Fa Fees	500
LICENSES AND PERMITS	
Alcohol License	45,000
General Business License	43,000
Hotel/Motel License	6,500
Bldg Permits/Zoning Permit	26,000
Driveway Permits	3,000
Protective Inspection ADM	500
INTERGOVERNMENTAL REVENUE	
Dial-A-Ride Grant	0
Federal Government Payment in Lieu of Taxes	350,000
State Highway Grant (LMIG)	480,000
T & T Transportation	25,000
Forest Service Patrol Reimbursement	3,000
Secure Roads & Schools	65,000
GTC EMS Trauma Grant	5,000

GEMA Grant-EMPG	7,722
ACCG Employee Safety Grant	5,000
Drug Task Force Grant	14,000
Drug Court Grant Reimb.	7,000
DARC Reimb.	11,000
CHARGES FOR SERVICES	
Public Transportation	12,000
Probation Fee	40,000
Printing & Duplicating Ser.	1,000
Sale of Maps	1,000
Sign Sales Revenue	3,000
Commissions-Vending	25,000
Special Police Service	35,000
Prisoner Housing	2,000
Qualifying Fees	0
Ambulance Fee	925,000
Background Check Fee	1,500
Arena Memberships	275
Camping-Arena	4,000
Stall Rentals	12,500
Concessions	1,200
Arena Rental	23,000
Advertising Fees	2,000
Mailing Fees- Tax Comm Office	500
Civic Center Revenues	38,000
Rock House Rentals	4,000
Pavillion Park	5,000
Activity Fees Senior Center	5,340
Meals Senior Center	28,000
Program Fees	135,000
Board of Education Reimb	200,000
Conference Room Rental	1,000
FINES AND FORFEITURES	
Pre-Trial Diversions	5,000
Public Defenders Fees	2,500
Superior Court	130,000
Probate Court	270,000
Bonds	9,000
Victims Assistance Funds	44,000

INVESTMENT INCOME	
Interest Earned	45,000
MISCELLANEOUS	
Telephone Commissions	36,000
Sale Fixed Assets- Fire Dept.	0
Sale Fixed Assets - Sheriff Dept.	3,500
Sale Fixed Assets	5,000
Surcharge for use of credit card	350
Miscellaneous Revenue	35,000
Donations	10,000
Insurance Settlements	25,000
Fund Balance to Offset Expenditures	585,751
TOTAL REVENUES	22,864,738

EXPENDITURES:

General Government	
Administration	2,227,923
Finance Department	361,073
Human Resources	494,231
Elections	200,135
Board of Commissioners	160,514
Building & Properties	728,017
Tax Assessors	324,053
Tax Commissioner	397,746
Judicial	
Probate Judge	322,515
Administration of Justice	353,629
District Attorney's Office	291,672
Clerk of Court	450,491
Public Safety	
Rabun County Jail	1,998,811
Sheriff's Department	2,403,458
Coroner's Department	29,807
Emergency Management Agency	159,254
Fire Department	1,665,499
County Marshall	401,367
Mapping & Addressing	147,457
Out-Sourced Officers	380,349

Emergency Medical Services	2,366,850
PAWS	291,672
Public Works	
Water & Sewer Authority	628,005
Roads & Bridges	2,553,945
Health and Welfare	
Public Health	266,255
Public Welfare	66,680
Program on Aging	713,634
CASA/F.A.I.T.H	111,000
Culture and Recreation	
Civic Center	194,941
Rabun Arena	272,046
Recreation	725,627
Library	457,118
Historical Society	5,672
Housing and Development	
County Extension Service	54,018
Planning Commission	96,227
Development Authority/Welcome Center	552,507
Soil Erosion	10,540
TOTAL EXPENDITURES	22,864,738
CONFISCATED ASSETS FUND	
REVENUES	
Confiscations	1,000
EXPENDITURES	
General Supplies & Education	1,000
RABUN COUNTY JAIL FUND	
REVENUES	
Tallulah Falls Revenue	3,000
Mountain City Revenue	18,000
Clayton Revenue	36,000
Dillard Revenue	15,000
Superior Court Revenue	8,000
Probate Court Revenues	20,000

Sky Valley	500
Total Revenues	100,500
EXPENDITURES	
General Supplies & Materials	100,500
Total Expenditures	100,500
DRUG ABUSE TREATMENT/EDUCATION	
REVENUES	
Mountain City Revenue	1,500
Dillard Revenue	2,000
Superior Court	13,000
Total Revenues	16,500
EXPENDITURES	
General Supplies & Materials	16,500
Total Expenditures	16,500
E 911 FUND	
REVENUES	
E-911 Charges	400,000
Operating Transfers In	749,044
Total Revenues	1,149,044
EXPENDITURES	1,149,044
Total Expenditures	1,149,044
GOLF COURSE	
REVENUES	
Green Fees	26,000
Cart Rentals	33,750
Memberships	12,000

Merchandise Sales	3,750
Tournaments	1,050
Driving Range	5,100
Transfers from General Fund	323,206
Total Revenues	404,856
EXPENDITURES	404,856
Juvenile Case Management	
Revenues:	
State Grants Reimbursements	1,000
Total Revenues	1,000
Expenditures:	
Dues & Fees	1,000
Total Expenditures	1,000
LAW LIBRARY	
REVENUES	
Revenue- Fines & Fees & Forfeitures	11,000
Interest	150
Total Revenues	11,150
EXPENDITURES	
Salary Librarian	2,400
Office Expense	8,750
Total Expenditures	11,150
HOTEL/MOTEL TAX	
REVENUES	
Revenue- Hotel/Motel Taxes	195,500
Total Revenues	195,500

EXPENDITURES	
Tourism Development Authority	195,500
Total Expenditures	195,500
SOLID WASTE	
REVENUES	
Refuse Collection Charges	500,000
Sale of Recycled Materials	120,000
Operating Transfer In	891,917
Total Revenues	1,511,917
EXPENDITURES	1,511,917
Total Expenditures	1,511,917
SPECIAL OPTION SALES TAX #6	
REVENUES	
Sales Tax Revenue	0
Interest Earned	0
Use of fund balance	3,827,447
Total Revenues	3,827,447
EXPENDITURES	
Water & Sewer	382,606
Golf Course	0
Fire Dept.	466,437
Solid Waste	169,618
Pavilion Park	0
Roads	2,808,786
Debt Service	0
Total Expenditures	3,827,447
SPECIAL OPTION SALES TAX #7	
REVENUES	
Sales Tax Revenue	3,393,300
Interest Earned	0
Use of fund balance	0

Total Revenues	3,393,300
EXPENDITURES	
Payments to the Cities	2,527,850
Sheriff's Administration Building	782,450
Debt Service	83,000
Total Expenditures	3,393,300