RABUN COUNTY, GEORGIA
FINAL APPROVED BUDGET - SUMMARY
For the fiscal year ended June 30, 2025

GENERAL FUND

REVENUES

TAXES

Ad Valorem Tax-Current Year	$	20,500,000
Ad Valorem Prior Year		134,000
Motor Vehicle Title Ad Valorem		1,500,000
Mobile Home Tax		32,000
Gen Execution Doc Fee		100
Intangible Taxes		349,000
Television Cable Franchise		25,000
Timber Sales		0
Alcoholic Beverage Tax		140,000
Insurance Premium Tax		1,065,000
Penalities & Interest		8,000
Fi Fa Fees		5,000
		23,758,100

LICENSES AND PERMITS

Alcohol License		55,000
General Business License		50,000
Hotel/Motel License		125,000
Bldg Permits/Zoning Permit		65,000
Driveway Permits		3,000
Protective Inspection ADM		5,000
		303,000

INTERGOVERNMENTAL REVENUE

Legacy Link Transportation		57,000
Dial-A-Ride Grant		148,000
Federal Government Payment in Lieu of Taxes		400,000
Secure Roads & Schools		80,000
Sheriff's Department Pass-Through Grants		2,500
GTC EMS Trauma Grant		6,000
Ground Ambulance		10,000
ACCG Employee Safety Grant		8,500
	$	712,000

CHARGES FOR SERVICES		
Commissions on Tax Collection	$	435,000
Real Estate Recording Fees		100,000
Public Transportation		7,000
Probation Fee		25,000
Printing & Duplicating Ser.		1,500
Sale of Maps		500
Sign Sales Revenue		1,000
Commissions-Vending		20,000
Special Police Service		25,000
Prisoner Housing		2,000
Qualifying Fees		4,000
Ambulance Fee		1,250,000
Background Check Fee		1,500
Arena Memberships		1,000
Camping-Arena		18,000
Stall Rentals		30,000
Concessions		1,200
Arena Rental		18,000
Advertising Fees		500
Mailing Fees- Tax Comm Office		500
Civic Center Revenues		20,000
Rock House Rentals		6,000
Pavillion Park		10,000
Activity Fees Senior Center		4,000
Meals Senior Center		40,000
Program Fees		115,000
DARC Reimbursement		15,000
Board of Education Reimb		220,000
		2,371,700
FINES AND FORFEITURES		
Pre-Trial Diversions		1,000
Public Defenders Fees		500
Superior Court		102,673
Probate Court		300,000
Bonds		8,000
Victims Assistance Funds		37,000
		449,173
INVESTMENT INCOME		
Interest Earned		185,000
MISCELLANEOUS		
Telephone Commissions		18,000
Surcharge for use of credit card		5,000
Miscellaneous Revenue		90,600
Donations		5,000
Transfers from Other Funds		311,250
Use of Fund Balance		1,429,088
		1,858,938
Total revenues	$	29,637,911

EXPENDITURES

GENERAL GOVERNMENT		
Administration	$	3,385,443
Finance Department		482,593
Human Resources		664,632
Elections		351,840
Board of Commissioners		247,614
Building & Properties		891,020
Tax Assessors		400,407
Tax Commissioner		485,460
		6,909,009
JUDICIAL		
Probate Judge		394,917
Administration of Justice		518,663
Superior Court		97,354
District Attorney's Office		336,138
Clerk of Court		598,604
		1,945,676
PUBLIC SAFETY		
Rabun County Jail		3,214,045
Sheriff's Department		2,966,266
Coroner's Department		46,535
Emergency Management Agency		251,279
Fire Department		2,409,875
County Marshall		431,312
Mapping & Addressing		165,226
Out-Sourced Officers		495,708
Emergency Medical Services		3,131,880
PAWS		349,551
		13,461,677
PUBLIC WORKS		
Water & Sewer Authority		533,005
Roads & Bridges		2,576,635
		3,109,640
HEALTH AND WELFARE		
Public Health		74,374
Public Welfare		58,500
Program on Aging		897,779
CASA/F.A.I.T.H		122,000
	$	1,152,653

CULTURE AND RECREATION		
Civic Center	$	166,026
Rabun Arena		235,800
Recreation		887,296
Library		436,309
Historical Society		5,700
		1,731,131
HOUSING AND DEVELOPMENT		
County Extension Service		60,625
Planning Commission		222,841
Development Authority/Welcome Center		1,044,659
		1,328,125
Total Expenditures	$	29,637,911

CONFISCATED ASSETS FUND

REVENUES

Confiscations	$	10,000

EXPENDITURES

General Supplies & Materials	$	10,000

JAIL FUND

REVENUES

Tallulah Falls Revenue	$	12,000
Mountain City Revenue		8,500
Clayton Revenue		20,000
Dillard Revenue		10,000
Superior Court Revenue		6,000
Probate Court Revenue		24,000
Sky Valley Revenue		4,000
		84,500

EXPENDITURES

General Supplies & Materials	$	84,500

LAW LIBRARY FUND

REVENUES

Fines & Fees & Forfeitures	$	12,000
Interest		60
		12,060

EXPENDITURES

Salary Librarian		2,400
Office Expense		9,660
	$	12,060

LOCAL GOVERNMENTS' SHARE OF OPIOID SETTLEMENT PAYMENTS

REVENUES

Local Govt Share of Opioid Sett Payments	$	25,000
Interest		100
		25,100

EXPENDITURES

Judicial	$	25,100

DRUG ABUSE TREATMENT EDUCATION FUND

REVENUES

Mountain City Revenue	$	1,000
Dillard Revenue		1,500
Superior Court		13,000
		15,500

EXPENDITURES

General Supplies & Materials	$	15,500

EMERGENCY 911 FUND

REVENUES

E-911 Charges	$	410,000
Operating Transfers In		1,009,326
Fund Balance to Offset Expenditures		100,000
		1,519,326

EXPENDITURES

Public Safety	$	1,519,326

HOTEL/MOTEL TAX FUND

REVENUES

Hotel/Motel Taxes	$	830,000

EXPENDITURES

Forward Rabun		363,125
Product Development		155,625
Unrestricted portion - General Fund		311,250
	$	830,000

SHERIFF DONATIONS FUND

REVENUES

Donations	$	35,000

EXPENDITURES

General Supplies & Materials	$	35,000

AMERICAN RESCUE PLAN ACT OF 2021 FUND

REVENUES

Federal ARPA Revenue	$	646,000
Interest		1,000
		647,000

EXPENDITURES

Water & Sewer Projects		350,000
Public Safety		297,000
	$	647,000

SPECIAL PURPOSE LOCAL OPTION SALES TAX #6 FUND

REVENUES

Use of fund balance	$	145,000.00

EXPENDITURES

Fire Dept.	$	145,000.00

SPECIAL PURPOSE LOCAL OPTION SALES TAX #7 FUND

REVENUES

Sales Tax Revenue	$	5,100,000
Interest Earned		3,000
Use of fund balance		2,904,953
		8,007,953

EXPENDITURES

Courthouse Renovations		2,819,568
Water & Sewer Project		1,970,790
Infrastructure Roads		1,925,872
Debt Service		1,291,723
	$	8,007,953

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

REVENUES

Sales Tax Revenue	$	5,000,000
Interest Earned		1,000
		5,001,000

EXPENDITURES

Road Projects		2,780,900
Stormwater Infrastructure Project		481,100
Payments to Municipalities		1,739,000
	$	5,001,000

GOLF COURSE CLUBHOUSE REBUILD

REVENUES

Interest Earned	$	5,000
Use of fund balance		795,000
	$	800,000

EXPENDITURES

Golf Course Clubhouse	$	800,000

GOLF COURSE FUND

REVENUES

Green Fees	$	72,000
Cart Rentals		97,000
Memberships		20,000
Merchandise Sales		11,000
Tournaments		1,000
Driving Range		16,000
Interest Earned		1,000
Transfers from General Fund		281,284
		499,284

EXPENSES

Operating Expenses	$	499,284

SOLID WASTE FUND

REVENUES

Refuse Collection Charges	$	690,000
Sale of Recycled Materials		150,000
Operating Transfer In		1,559,628
		2,399,628

EXPENSES

Operating Expenses	$	2,399,628