RABUN COUNTY, GEORGIA
FINAL APPROVED BUDGET - SUMMARY
For the fiscal year ended June 30, 2026

GENERAL FUND

REVENUES

TAXES

Ad Valorem Tax-Current Year	$	17,510,851
Ad Valorem Prior Year		100,000
Motor Vehicle Title Ad Valorem		1,500,000
Mobile Home Tax		30,000
Intangible Taxes		345,000
Television Cable Franchise		23,000
Timber Sales		0
Alcoholic Beverage Tax		140,000
Penalities & Interest		8,000
Fi Fa Fees		5,000
Gen Execution Doc Fee		100
		19,661,951

LICENSES AND PERMITS

Alcohol License		55,000
General Business License		50,000
Hotel/Motel License		120,000
Bldg Permits/Zoning Permit		70,000
Driveway Permits		2,000
Protective Inspection ADM		2,000
		299,000

INTERGOVERNMENTAL REVENUE

Legacy Link Transportation		80,000
Dial-A-Ride Grant		148,000
Federal Government Payment in Lieu of Taxes		430,000
Secure Roads & Schools		10,000
Sheriff's Department Pass-Through Grants		2,500
GTC EMS Trauma Grant		6,000
Ground Ambulance		10,000
ACCG Employee Safety Grant		8,500
	$	695,000

CHARGES FOR SERVICES		
Commissions on Tax Collection	$	450,000
Real Estate Recording Fees		10,000
Public Transportation		7,000
Probation Fee		20,000
Printing & Duplicating Ser.		1,500
Sale of Maps		500
Sign Sales Revenue		1,000
Commissions-Vending		15,000
Special Police Service		25,000
Prisoner Housing		2,000
Qualifying Fees		4,000
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		500
Meals Senior Center		45,000
Program Fees		105,000
DARC Reimbursement		16,000
Board of Education Reimb		220,000
		1,029,200
FINES AND FORFEITURES		
Pre-Trial Diversions		1,000
Public Defenders Fees		500
Superior Court		105,000
Probate Court		230,000
Bonds		8,000
Victims Assistance Funds		37,000
		381,500
INVESTMENT INCOME		
Interest Earned		185,000
MISCELLANEOUS		
Telephone Commissions		18,000
Surcharge for use of credit card		5,000
Miscellaneous Revenue		68,857
Donations		1,000
Transfers from Other Funds		311,250
Use of Fund Balance		2,957,140
		3,361,247
Total revenues	$	25,612,898

EXPENDITURES

GENERAL GOVERNMENT		
Administration	$	3,931,717
Finance Department		518,153
Human Resources		676,803
Elections		349,884
Board of Commissioners		259,990
Building & Properties		872,536
Tax Assessors		488,634
Tax Commissioner		559,234
		7,656,951
JUDICIAL		
Probate Judge		377,626
Administration of Justice		513,520
Superior Court		96,900
District Attorney's Office		337,104
Clerk of Court		650,516
		1,975,666
PUBLIC SAFETY		
Rabun County Jail		3,545,404
Sheriff's Department		3,357,123
Coroner's Department		46,783
Emergency Management Agency		228,008
County Marshall		439,582
Mapping & Addressing		214,476
Out-Sourced Officers		453,472
PAWS		364,241
		8,649,089
PUBLIC WORKS		
Water & Sewer Authority		533,005
Roads & Bridges		2,704,850
		3,237,855
HEALTH AND WELFARE		
Public Health		74,151
Public Welfare		58,500
Program on Aging		928,510
CASA/F.A.I.T.H		118,000
	$	1,179,161

CULTURE AND RECREATION		
Civic Center	$	106,038
Rabun Arena		249,337
Recreation		888,688
Library		450,382
Historical Society		6,200
		1,700,645
HOUSING AND DEVELOPMENT		
County Extension Service		61,328
Planning Commission		159,741
Development Authority/Welcome Center		992,462
		1,213,531
Total Expenditures	$	25,612,898

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	$	46,080
Use of Fund Balance		33,920
		80,000

EXPENDITURES

Health and Welfare	$	80,000

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	$	400,000
Interest		1,000
Operating Transfers In		1,263,507
Use of Fund Balance		100,000
		1,764,507

EXPENDITURES

Public Safety	$	1,764,507

EMERGENCY SERVICES FUND

REVENUES

Ad Valorem Tax-Current Year	$	3,396,930
Insurance Premium Tax		1,135,000
Ambulance Fee		1,350,000
		5,881,930

EXPENDITURES

Fire Department		2,317,077
Emergency Medical Services		3,564,853
	$	5,881,930

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

Use of Fund Balance	$	110,080

EXPENDITURES

Public Safety	$	110,080

SPECIAL PURPOSE LOCAL OPTION SALES TAX #7 FUND

REVENUES

Sales Tax Revenue	$	1,200,000
Interest Earned		3,500
Use of fund balance		5,258,133
		6,461,633

EXPENDITURES

Courthouse Renovations		2,745,000
Water & Sewer Project		350,000
Infrastructure Roads		2,075,000
Debt Service		1,291,633
	$	6,461,633

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

REVENUES

Sales Tax Revenue	$	1,400,000
State Grants		1,100,000
Interest Earned		3,000
Use of fund balance		575,000
		3,078,000

EXPENDITURES

Road Projects		2,016,080
Stormwater Infrastructure Project		575,000
Payments to Municipalities		486,920
	$	3,078,000

GOLF COURSE FUND

REVENUES

Green Fees	$	75,000
Cart Rentals		100,000
Memberships		21,000
Merchandise Sales		11,000
Tournaments		500
Driving Range		19,000
Interest Earned		1,000
Transfers from General Fund		293,561
		521,061

EXPENSES

Operating Expenses	$	521,061

SOLID WASTE FUND

REVENUES

Refuse Collection Charges	$	770,000
Sale of Recycled Materials		160,000
Interest Earned		7,000
Operating Transfer In		1,721,822
		2,658,822

EXPENSES

Operating Expenses	$	2,658,822