RABUN COUNTY, GEORGIA
FINAL APPROVED BUDGET - SUMMARY
For the fiscal year ended June 30, 2027

GENERAL FUND

REVENUES

TAXES

Ad Valorem Tax-Current Year	$	18,250,000
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
		20,401,100

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		1,000
		298,000

INTERGOVERNMENTAL REVENUE

Legacy Link Transportation		80,000
Dial-A-Ride Grant		148,000
TTFP - Transit Trust Fund Program		20,000
Federal Government Payment in Lieu of Taxes		430,000
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
	$	785,000

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		500
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		110,000
DARC Reimbursement		16,000
Board of Education Reimb		220,000
		1,033,700
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		65,100
Donations		1,000
Transfers from Other Funds		311,250
Use of Fund Balance		1,971,829
		2,372,179
Total revenues	$	25,456,479

EXPENDITURES

GENERAL GOVERNMENT		
Administration	$	3,834,184
Finance Department		500,762
Human Resources		672,943
Elections		344,811
Board of Commissioners		270,987
Building & Properties		817,490
Tax Assessors		469,698
Tax Commissioner		562,351
		7,473,226
JUDICIAL		
Probate Judge		379,426
Administration of Justice		549,231
Superior Court		78,900
District Attorney's Office		423,700
Clerk of Court		639,963
		2,071,220
PUBLIC SAFETY		
Rabun County Jail		3,593,102
Sheriff's Department		3,450,587
Coroner's Department		47,173
Emergency Management Agency		244,627
County Marshall		435,129
Mapping & Addressing		202,529
Out-Sourced Officers		535,778
PAWS		378,445
		8,887,370
PUBLIC WORKS		
Water & Sewer Authority		333,005
Roads & Bridges		2,627,075
		2,960,080
HEALTH AND WELFARE		
Public Health		148,810
Public Welfare		59,250
Program on Aging		890,011
CASA/F.A.I.T.H		119,000
	$	1,217,071

CULTURE AND RECREATION		
Civic Center	$	76,706
Rabun Arena		226,155
Recreation		909,251
Library		408,623
Historical Society		6,200
		1,626,935
HOUSING AND DEVELOPMENT		
County Extension Service		61,934
Planning Commission		159,452
Development Authority/Welcome Center		999,191
		1,220,577
Total Expenditures	$	25,456,479

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	$	39,243
Interest		2,500
Use of Fund Balance		185,382
		227,125

EXPENDITURES

Health and Welfare	$	227,125

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		500
Operating Transfers In		1,392,818
Use of Fund Balance		0
		1,793,318

EXPENDITURES

Public Safety	$	1,793,318

EMERGENCY SERVICES FUND

REVENUES

Ad Valorem Tax-Current Year	$	3,534,704
Insurance Premium Tax		1,231,149
Ambulance Fee		1,350,000
Other taxes		21,000
		6,136,853

EXPENDITURES

Fire Department		2,184,383
Emergency Medical Services		3,952,470
	$	6,136,853

HOTEL/MOTEL TAX FUND

REVENUES

Hotel/Motel Taxes	$	830,000
Use of Fund Balance		208,375
		1,038,375

EXPENDITURES

Forward Rabun		363,125
Product Development		364,000
Unrestricted portion - General Fund		311,250
	$	1,038,375

SHERIFF DONATIONS FUND

REVENUES

Donations	$	35,000

EXPENDITURES

General Supplies & Materials	$	35,000

SERIES 2025 BOND CONSTRUCTION FUND

REVENUES

Interest Earned	$	35,000
Use of Fund Balance		5,320,000
		5,355,000

EXPENDITURES

Public Safety	$	5,355,000

SPECIAL PURPOSE LOCAL OPTION SALES TAX #7 FUND

REVENUES

Interest Earned	$	30,000
Use of fund balance		6,000,000
		6,030,000

EXPENDITURES

Courthouse Renovations		1,500,000
Infrastructure Roads		4,530,000
	$	6,030,000

SPECIAL PURPOSE LOCAL OPTION SALES TAX #8 FUND

REVENUES

Sales Tax Revenue	$	6,000,000
Interest Earned		30,000
		6,030,000

EXPENDITURES

Payments to Municipalities		1,680,000
Water & Sewer Project		1,080,000
Public Safety		374,364
Solid Waste		1,915,972
Debt Service		979,664
	$	6,030,000

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

REVENUES

Sales Tax Revenue	$	5,500,000
State Grants		600,000
Interest Earned		40,000
Use of fund balance		0
		6,140,000

EXPENDITURES

Payments to Municipalities		1,912,900
Road Projects		4,227,100
	$	6,140,000

GOLF COURSE FUND

REVENUES

Green Fees	$	75,000
Cart Rentals		100,000
Memberships		20,000
Merchandise Sales		12,000
Tournaments		500
Driving Range		24,000
Interest Earned		500
Rental Income		9,600
Transfers from General Fund		307,247
		548,847

EXPENSES

Operating Expenses	$	548,847

SOLID WASTE FUND

REVENUES

Refuse Collection Charges	$	1,100,000
Sale of Recycled Materials		120,000
Interest Earned		2,000
Operating Transfer In		1,337,326
		2,559,326

EXPENSES

Operating Expenses	$	2,559,326