

RABUN COUNTY, GEORGIA
FINAL APPROVED BUDGET - SUMMARY
For the fiscal year ended June 30, 2023

GENERAL FUND

REVENUES

TAXES

Ad Valorem Tax-Current Year	\$ 18,724,584
Ad Valorem Prior Year	100,000
Motor Vehicle Title Ad Valorem	900,000
Mobile Home Tax	35,000
Gen Execution Doc Fee	100
Intangible Taxes	480,000
Television Cable Franchise	20,000
Timber Sales	0
Alcoholic Beverage Tax	85,000
Insurance Premium Tax	925,000
Penalties & Interest	25,000
Fi Fa Fees	500
	<u>21,295,184</u>

LICENSES AND PERMITS

Alcohol License	50,000
General Business License	40,000
Hotel/Motel License	7,000
Bldg Permits/Zoning Permit	30,000
Driveway Permits	3,000
Protective Inspection ADM	5,000
	<u>135,000</u>

INTERGOVERNMENTAL REVENUE

Dial-A-Ride Grant	45,000
Federal Government Payment in Lieu of Taxes	350,000
T & T Transportation	25,000
Forest Service Patrol Reimbursement	4,000
Secure Roads & Schools	80,000
Sheriff's Department Pass-Through Grants	2,500
GTC EMS Trauma Grant	5,500
GEMA Grant-EMPG	7,722
ACCG Employee Safety Grant	6,000
Drug Task Force Grant	14,000
Drug Court Grant Reimb.	7,000
	<u>\$ 546,722</u>

GENERAL FUND, continued

REVENUES, continued

CHARGES FOR SERVICES

Commissions on Tax Collection	\$	400,000
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		5,000
Qualifying Fees		0
Ambulance Fee		925,000
Background Check Fee		1,500
Arena Memberships		1,000
Camping-Arena		10,000
Stall Rentals		18,000
Concessions		1,200
Arena Rental		23,000
Advertising Fees		2,000
Mailing Fees- Tax Comm Office		500
Civic Center Revenues		35,000
Rock House Rentals		4,000
Pavillion Park		5,000
Activity Fees Senior Center		5,400
Meals Senior Center		30,000
Program Fees		135,000
Board of Education Reimb		200,000
Conference Room Rental		1,000
		<u>1,919,600</u>

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
		<u>460,500</u>

INVESTMENT INCOME

Interest Earned		<u>45,000</u>
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GENERAL FUND, continued

REVENUES, continued

MISCELLANEOUS

Telephone Commissions	36,000
Sale Fixed Assets	8,500
Surcharge for use of credit card	500
Miscellaneous Revenue	56,600
Donations	86,339
Insurance Settlements	743,309
Transfers from Other Funds	330,000
Use of Fund Balance	<u>1,000,000</u>
	<u>2,261,248</u>
Total revenues	<u><u>\$ 26,663,254</u></u>

GENERAL FUND, continued

EXPENDITURES

GENERAL GOVERNMENT

Administration	\$ 2,891,920
Finance Department	1,113,570
Human Resources	569,413
Elections	297,241
Board of Commissioners	193,073
Building & Properties	922,600
Tax Assessors	384,057
Tax Commissioner	447,666
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	6,819,540
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JUDICIAL

Probate Judge	369,987
Administration of Justice	406,853
District Attorney's Office	338,257
Clerk of Court	547,345
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	1,662,442
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PUBLIC SAFETY

Rabun County Jail	2,617,451
Sheriff's Department	2,803,728
Coroner's Department	44,987
Emergency Management Agency	268,566
Fire Department	1,282,634
County Marshall	381,260
Mapping & Addressing	139,937
Out-Sourced Officers	471,577
Emergency Medical Services	2,726,559
PAWS	309,984
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	11,046,683
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PUBLIC WORKS

Water & Sewer Authority	583,005
Roads & Bridges	2,500,518
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	3,083,523
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HEALTH AND WELFARE

Public Health	70,100
Public Welfare	68,180
Program on Aging	831,795
CASA/F.A.I.T.H	115,000
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	1,085,075
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GENERAL FUND, continued

EXPENDITURES, continued

CULTURE AND RECREATION

Civic Center	187,555
Rabun Arena	287,482
Recreation	861,554
Library	394,957
Historical Society	5,800
	<u>\$ 1,737,348</u>

HOUSING AND DEVELOPMENT

County Extension Service	\$ 58,778
Planning Commission	145,319
Development Authority/Welcome Center	1,014,272
Soil Erosion	10,274
	<u>1,228,643</u>

Total Expenditures

\$ 26,663,254

CONFISCATED ASSETS FUND

REVENUES

Confiscations	\$	10,000
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EXPENDITURES

General Supplies & Materials	\$	10,000
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JAIL FUND

REVENUES

Tallulah Falls Revenue	\$	8,000
Mountain City Revenue		13,000
Clayton Revenue		20,000
Dillard Revenue		15,000
Superior Court Revenue		8,000
Probate Court Revenues		20,000
Sky Valley		4,000
		<u>88,000</u>

EXPENDITURES

General Supplies & Materials	\$	88,000
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LAW LIBRARY FUND

REVENUES

Fines & Fees & Forfeitures	\$	11,840
Interest		60
		<u>11,900</u>

EXPENDITURES

Salary Librarian		2,400
Office Expense		9,500
	\$	<u>11,900</u>

JUVENILE CASE MANAGEMENT FUND

REVENUES

State Grants Reimbursements	\$	1,000
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EXPENDITURES

Dues & Fees	\$	1,000
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DRUG ABUSE TREATMENT EDUCATION FUND

REVENUES

Mountain City Revenue	\$	1,500
Dillard Revenue		2,000
Superior Court		13,000
		<u>16,500</u>

EXPENDITURES

General Supplies & Materials	\$	16,500
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EMERGENCY 911 FUND

REVENUES

E-911 Charges	\$	400,000
Operating Transfers In		944,480
Fund Balance to Offset Expenditures		200,000
		<u>1,544,480</u>

EXPENDITURES

Public Safety	\$	1,544,480
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HOTEL/MOTEL TAX FUND

REVENUES

Hotel/Motel Taxes	\$	550,000
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EXPENDITURES

Forward Rabun		220,000
Unrestricted portion - General Fund		330,000
	\$	<u>550,000</u>

SHERIFF DONATIONS FUND

REVENUES

Donations	\$ 35,000
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EXPENDITURES

General Supplies & Materials	\$ 35,000
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AMERICAN RESCUE PLAN ACT OF 2021 FUND

REVENUES

Federal ARPA Revenue	\$ 907,188
Interest	100
	<u>907,288</u>

EXPENDITURES

Water & Sewer Projects	\$ 907,288
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SPECIAL PURPOSE LOCAL OPTION SALES TAX #6 FUND

REVENUES

Use of fund balance	\$ 1,459,340
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EXPENDITURES

Fire Dept.	240,803
Solid Waste	395,500
Roads	823,037
	<u>\$ 1,459,340</u>

SPECIAL PURPOSE LOCAL OPTION SALES TAX #7 FUND

REVENUES

Sales Tax Revenue	\$ 5,000,000
Interest Earned	600
Use of fund balance	537,533
	<u>5,538,133</u>

EXPENDITURES

Jail Expansion Project	900,000
Courthouse Renovations	500,000
Water & Sewer Project	2,846,250
Debt Service	1,291,883
	<u>\$ 5,538,133</u>

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

REVENUES

Sales Tax Revenue	\$ 3,700,000
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EXPENDITURES

Road Projects	2,413,140
Payments to Municipalities	1,286,860
	<u>\$ 3,700,000</u>

GOLF COURSE FUND

REVENUES

Green Fees	\$ 50,000
Cart Rentals	65,000
Memberships	20,000
Merchandise Sales	11,000
Tournaments	1,500
Driving Range	13,500
Transfers from General Fund	335,555
	<u>496,555</u>

EXPENSES

Operating Expenses	<u>\$ 496,555</u>
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SOLID WASTE FUND

REVENUES

Refuse Collection Charges	\$ 600,000
Sale of Recycled Materials	175,000
Operating Transfer In	952,918
	<u>1,727,918</u>

EXPENSES

Operating Expenses	<u>\$ 1,727,918</u>
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