

RABUN COUNTY, GEORGIA
FINAL APPROVED BUDGET - SUMMARY
For the fiscal year ended June 30, 2024

GENERAL FUND

REVENUES

TAXES

Ad Valorem Tax-Current Year	\$ 20,200,000
Ad Valorem Prior Year	125,000
Motor Vehicle Title Ad Valorem	1,253,371
Mobile Home Tax	32,000
Gen Execution Doc Fee	100
Intangible Taxes - Real Estate Recording	270,000
Intangible Taxes - Real Estate Transfer	115,000
Television Cable Franchise	25,000
Timber Sales	0
Alcoholic Beverage Tax	120,000
Insurance Premium Tax	975,000
Penalties & Interest	30,000
Fi Fa Fees	5,000
	<u>23,150,471</u>

LICENSES AND PERMITS

Alcohol License	55,000
General Business License	50,000
Hotel/Motel License	90,000
Bldg Permits/Zoning Permit	50,000
Driveway Permits	3,000
Protective Inspection ADM	5,000
	<u>253,000</u>

INTERGOVERNMENTAL REVENUE

Dial-A-Ride Grant	100,000
Federal Government Payment in Lieu of Taxes	370,000
Homeland Security Grant	730,326
T & T Transportation	20,000
Secure Roads & Schools	80,000
Sheriff's Department Pass-Through Grants	2,500
VAWA Grant	3,000
GTC EMS Trauma Grant	6,000
Ground Ambulance	10,000
ACCG Employee Safety Grant	6,000
Drug Task Force Grant	10,000
Drug Court Grant Reimb.	7,000
	<u>1,344,826</u>

GENERAL FUND, continued

REVENUES, continued

CHARGES FOR SERVICES

Real Estate Recording Fees	\$	100,000
Commissions on Tax Collection		350,000
Public Transportation		10,000
Probation Fee		25,000
Printing & Duplicating Ser.		1,000
Sale of Maps		1,000
Sign Sales Revenue		3,000
Commissions-Vending		20,000
Special Police Service		25,000
Prisoner Housing		5,000
Qualifying Fees		3,965
Ambulance Fee		1,000,000
Background Check Fee		1,500
Arena Memberships		1,000
Camping-Arena		15,000
Stall Rentals		25,000
Concessions		1,200
Arena Rental		20,000
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		3,500
Meals Senior Center		40,000
Program Fees		110,000
Board of Education Reimb		220,000
		<u>2,027,665</u>

FINES AND FORFEITURES

Pre-Trial Diversions		5,000
Public Defenders Fees		2,500
Superior Court		100,000
Probate Court		280,000
Bonds		8,000
Victims Assistance Funds		44,000
		<u>439,500</u>

INVESTMENT INCOME

Interest Earned		<u>70,000</u>
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GENERAL FUND, continued

REVENUES, continued

MISCELLANEOUS

Telephone Commissions	\$	25,000
Sale Fixed Assets		9,559
Surcharge for use of credit card		4,500
Miscellaneous Revenue		76,600
Donations		10,000
Transfers from Other Funds		330,000
Use of Fund Balance		650,000
		<u>1,105,659</u>
Total revenues	\$	<u>28,391,121</u>

GENERAL FUND, continued

EXPENDITURES

GENERAL GOVERNMENT

Administration	\$ 3,209,478
Finance Department	477,716
Human Resources	625,011
Elections	331,507
Board of Commissioners	215,853
Building & Properties	889,751
Tax Commissioner	445,991
Tax Assessors	434,569
	<u>6,629,876</u>

JUDICIAL

Probate Judge	382,143
Administration of Justice	613,669
District Attorney's Office	368,639
Clerk of Court	577,719
	<u>1,942,170</u>

PUBLIC SAFETY

Rabun County Jail	3,065,178
Sheriff's Department	3,175,107
Coroner's Department	42,602
Emergency Management Agency	234,224
Fire Department	1,525,812
County Marshall	475,104
Mapping & Addressing	155,301
Out-Sourced Officers	454,287
Emergency Medical Services	3,062,928
PAWS	319,482
	<u>12,510,025</u>

PUBLIC WORKS

Water & Sewer Authority	533,005
Roads & Bridges	2,563,329
	<u>3,096,334</u>

HEALTH AND WELFARE

Public Health	71,824
Public Welfare	58,500
Program on Aging	927,002
CASA/F.A.I.T.H	115,000
	<u>1,172,326</u>

GENERAL FUND, continued

EXPENDITURES, continued

CULTURE AND RECREATION

Civic Center	\$	170,586
Rabun Arena		250,789
Recreation		892,996
Library		407,842
Historical Society		5,950
		<u>1,728,163</u>

HOUSING AND DEVELOPMENT

County Extension Service		60,281
Planning Commission		205,913
Development Authority/Welcome Center		1,037,122
Soil Erosion		8,911
		<u>1,312,227</u>

Total Expenditures	\$	<u>28,391,121</u>
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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	\$	12,000
Mountain City Revenue		8,500
Clayton Revenue		20,000
Dillard Revenue		10,000
Superior Court Revenue		6,000
Probate Court Revenues		24,000
Sky Valley		4,000
		<u>84,500</u>

EXPENDITURES

General Supplies & Materials	\$	84,500
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LAW LIBRARY FUND

REVENUES

Fines & Fees & Forfeitures	\$	12,000
Interest		60
		<u>12,060</u>

EXPENDITURES

Salary Librarian		2,400
Office Expense		9,660
	\$	<u>12,060</u>

LOCAL GOVERNMENTS' SHARE OF OPIOID SETTLEMENT PAYMENTS

REVENUES

Local Govt Share of Opioid Sett Payments	\$	25,000
Interest		100
		<u>25,100</u>

EXPENDITURES

Judicial	\$	<u>25,100</u>
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DRUG ABUSE TREATMENT EDUCATION FUND

REVENUES

Mountain City Revenue	\$	1,000
Dillard Revenue		1,500
Superior Court		13,000
		<u>15,500</u>

EXPENDITURES

General Supplies & Materials	\$	<u>15,500</u>
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EMERGENCY 911 FUND

REVENUES

E-911 Charges	\$	400,000
Operating Transfers In		1,230,128
Fund Balance to Offset Expenditures		300,000
		<u>1,930,128</u>

EXPENDITURES

Public Safety	\$	<u>1,930,128</u>
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HOTEL/MOTEL TAX FUND

REVENUES

Hotel/Motel Taxes	\$	<u>550,000</u>
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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	\$	1,921,192
Local Assistance & Tribal		947,808
Interest		1,000
		<u>2,870,000</u>

EXPENDITURES

Water & Sewer Projects		1,956,000
Public Safety		914,000
	\$	<u>2,870,000</u>

SPECIAL PURPOSE LOCAL OPTION SALES TAX #6 FUND

REVENUES

Use of fund balance	\$	186,329.00
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EXPENDITURES

Fire Dept.	\$	186,329.00
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SPECIAL PURPOSE LOCAL OPTION SALES TAX #7 FUND

REVENUES

Sales Tax Revenue	\$	5,000,000
Interest Earned		2,500
Use of fund balance		20,635
		<u>5,023,135</u>

EXPENDITURES

Jail Expansion Project		50,000
Courthouse Renovations		500,000
Water & Sewer Project		3,080,662
Infrastructure Roads		100,000
Debt Service		1,292,473
	\$	<u>5,023,135</u>

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND

REVENUES

Sales Tax Revenue	\$	3,400,000
Interest Earned		800
		<u>3,400,800</u>

EXPENDITURES

Road Projects		2,218,280
Payments to Municipalities		1,182,520
	\$	<u>3,400,800</u>

GOLF COURSE CLUBHOUSE REBUILD

REVENUES

Insurance Proceeds	\$	<u>1,000,000</u>
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EXPENDITURES

Golf Course Clubhouse	\$	<u>1,000,000</u>
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GOLF COURSE FUND

REVENUES

Green Fees	\$	60,000
Cart Rentals		80,000
Memberships		20,000
Merchandise Sales		11,000
Tournaments		1,500
Driving Range		14,000
Transfers from General Fund		354,829
		<u>541,329</u>

EXPENSES

Operating Expenses	\$	<u>541,329</u>
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SOLID WASTE FUND

REVENUES

Refuse Collection Charges	\$	650,000
Sale of Recycled Materials		175,000
Operating Transfer In		1,135,930
		<u>1,960,930</u>

EXPENSES

Operating Expenses	\$	<u>1,960,930</u>
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