

Troup County, Georgia



FY2025-2026 Budget

Adopted June 17, 2025



Troup County, Georgia
FY26
Budget

Commissioners

Patrick Crews, Chairman

James L. Thrailkill, Sr. District 2 Rex Scott, District 3

J. Morris Jones, III District 4 Jimmy McCamey, District 5

Eric L. Mosley, County Manager

Sonya Conroy, CFO

Valerie West, County Clerk

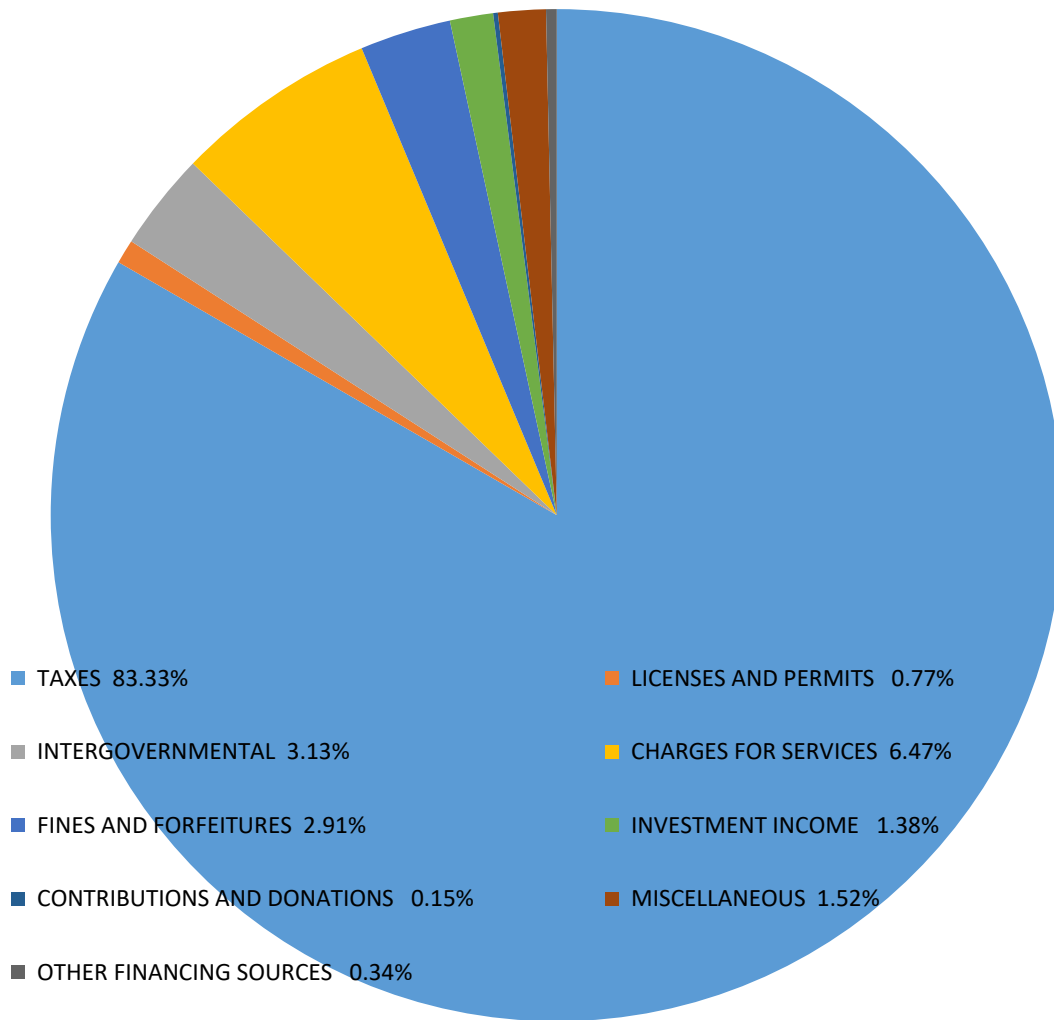
Troup County Government Services Center
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LaGrange GA 30240
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Troup County Board of Commissioners
FY 2025-2026 Proposed Budget
Table of Contents

| | Page # |
|--|---------------|
| Summary of Budget-Sources and Uses of Funds | 9 |
| Revenue by Source Detail | 11 |
| Appropriations by Department | 15 |
| Detail Revenue by Department | 17 |
| Detail Expenditures by Department | 29 |
| Operating Funds Summary | 73 |

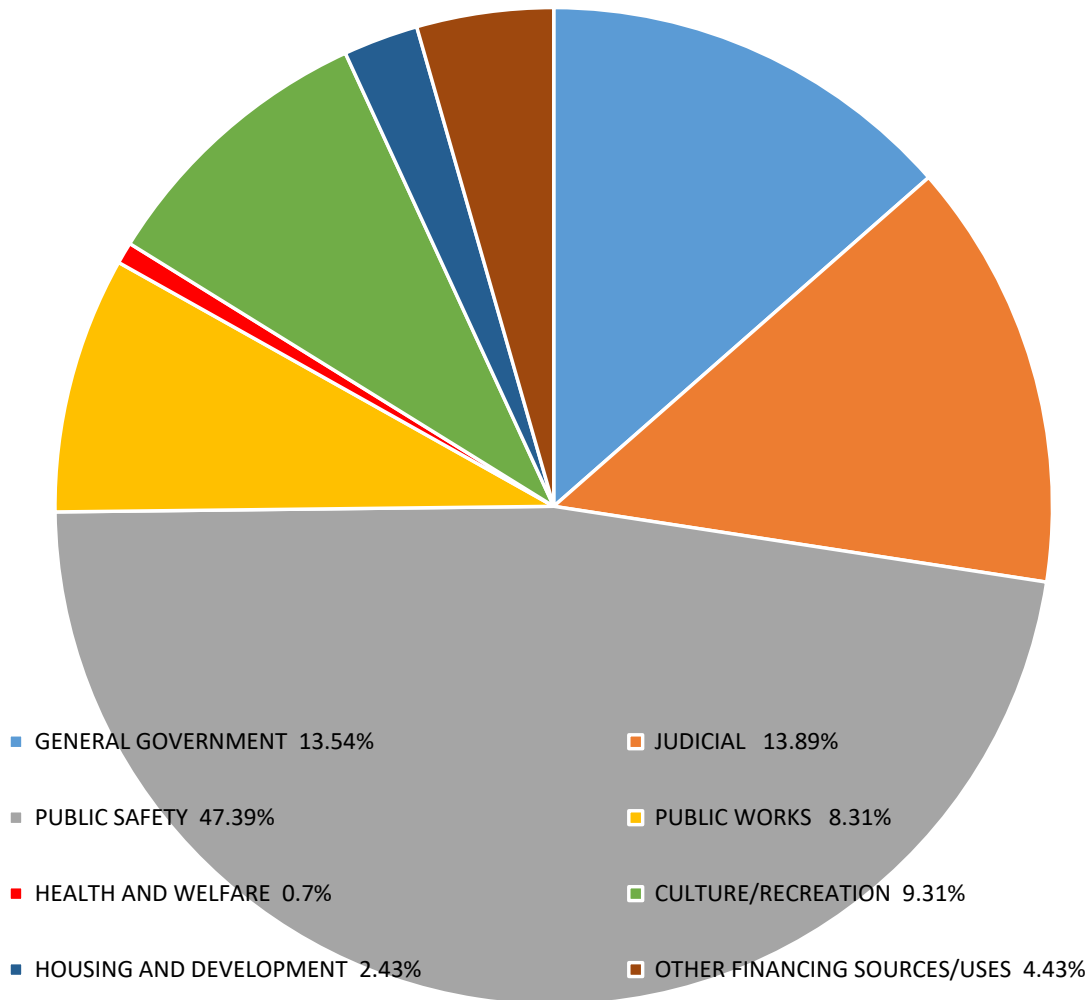
Troup County Board of Commissioners

FY2025-2026 Revenue Sources



Troup County Board of Commissioners

FY 2025-2026 Uses of Funds

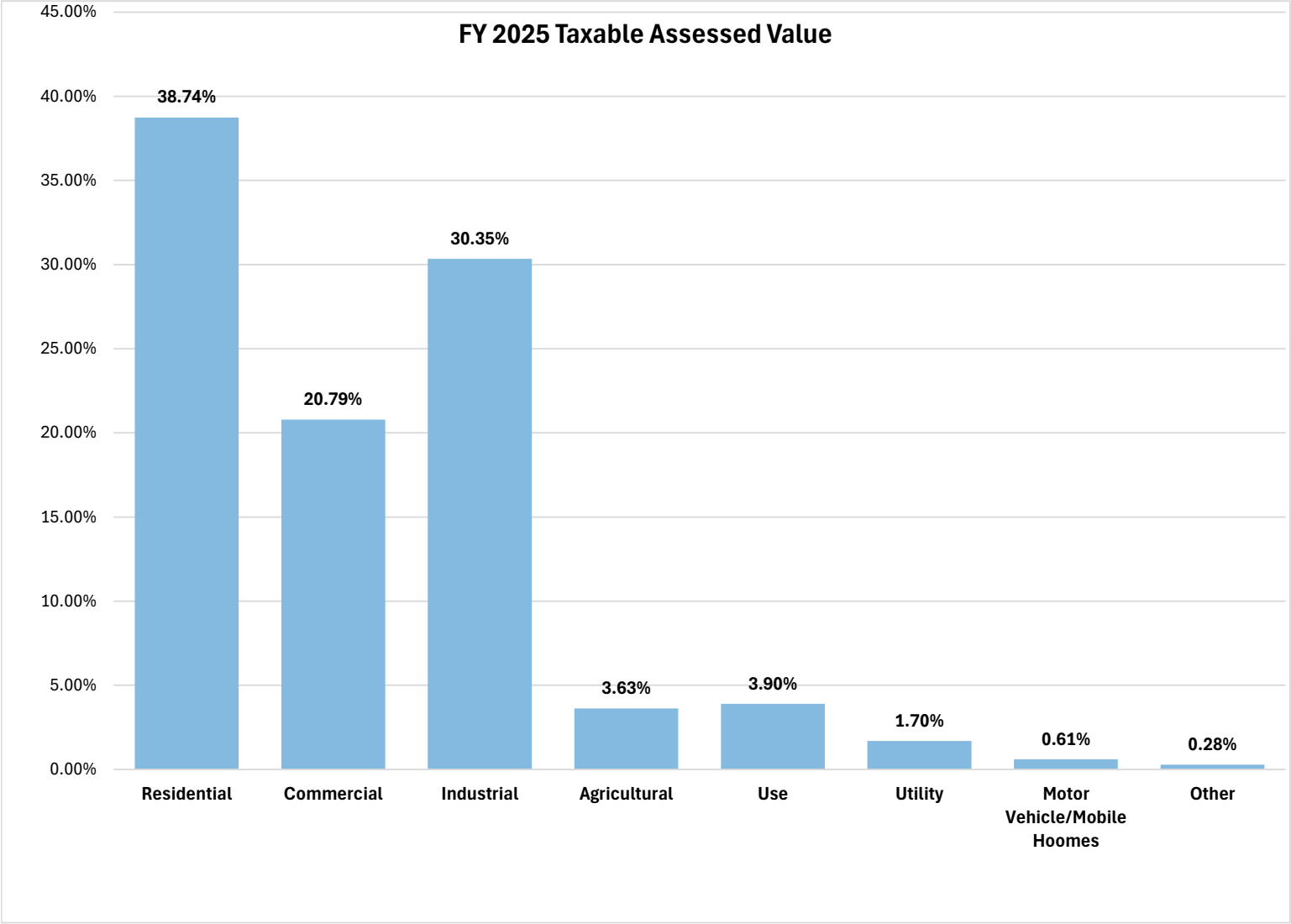


Troup County Board of Commissioners

Sources and Uses of Funds

FY 2025-2026 Proposed Budget

| | FY 25 Amended Budget | FY 26 Budget | Increase (Decrease) |
|---------------------------------------|----------------------------|-------------------|------------------------|
| REVENUE | | | |
| TAXES-Insurance Premium | 2,670,000 | 2,800,000 | 130,000 |
| TAXES-LOST | 7,875,000 | 7,925,000 | 50,000 |
| TAXES-TAVT/Motor Vehicle | 3,313,990 | 3,768,030 | 454,040 |
| TAXES-Real Estate-Comm./Ind./Res./Ag. | 28,611,932 | 31,359,664 | 2,747,732 |
| TAXES-Personal Property | 4,994,874 | 6,122,704 | 1,127,830 |
| TAXES-Other | 2,740,400 | 2,859,930 | 119,530 |
| LICENSES AND PERMITS | 504,900 | 502,800 | (2,100) |
| INTERGOVERNMENTAL | 1,644,835 | 2,048,528 | 403,693 |
| CHARGES FOR SERVICES | 4,143,780 | 4,229,917 | 86,137 |
| FINES AND FORFEITURES | 2,059,136 | 1,901,706 | (157,430) |
| INVESTMENT INCOME | 900,000 | 900,000 | - |
| CONTRIBUTIONS AND DONATIONS | 126,246 | 100,000 | (26,246) |
| MISCELLANEOUS | 1,002,142 | 993,727 | (8,415) |
| OTHER FINANCING SOURCES | 244,279 | 222,250 | (22,029) |
| REVENUE TOTALS | 60,831,514 | 65,734,256 | 4,902,742 |
| EXPENDITURES | | | |
| GENERAL GOVERNMENT | 8,336,414 | 8,860,523 | 524,109 |
| JUDICIAL | 8,393,747 | 9,078,879 | 685,131 |
| PUBLIC SAFETY | 28,897,060 | 31,335,398 | 2,438,338 |
| PUBLIC WORKS | 5,257,217 | 5,433,165 | 175,948 |
| HEALTH AND WELFARE | 441,276 | 456,454 | 15,178 |
| CULTURE/RECREATION | 5,667,691 | 6,085,649 | 417,958 |
| HOUSING AND DEVELOPMENT | 1,359,417 | 1,589,383 | 229,967 |
| OTHER FINANCING SOURCES/USES | 2,478,692 | 2,894,806 | 416,113 |
| EXPENDITURE TOTALS | 60,831,514 | 65,734,256 | 4,902,742 |
| TOTALS | 0 | 0 | 0 |



| | |
|-------------------------|-----|
| Residential | 38% |
| Commercial & Industrial | 51% |
| Other | 11% |

Troup County Board of Commissioners
FY 2025-2026 Budget
General Fund Revenue by Source

| | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|------------------------------------|--------------------|--------------------------------|
| <u>TAXES</u> | | | |
| Real Property - Utility Current Yr | 728,962 | 801,250 | 72,288 |
| Real Property Digest Current Yr | 27,713,795 | 30,109,450 | 2,395,655 |
| Real Property Timber Current Yr | 17,900 | 17,900 | - |
| Real Property Fees | - | 4,300 | 4,300 |
| Forest Land Protection | 97,700 | 110,306 | 12,606 |
| Real Property - prior year | - | 31,000 | 31,000 |
| Personal Property Motor Vehicle Current Yr | 242,140 | 211,600 | (30,540) |
| Personal Property Digest Current Year | 4,929,112 | 6,065,000 | 1,135,888 |
| TAVT Motor Vehicle Title Tax | 3,071,850 | 3,556,430 | 484,580 |
| AATV | 45,000 | 46,000 | 1,000 |
| Personal Property Mobile Home Current Yr | 28,762 | 40,034 | 11,272 |
| Intangible Recording Tax | 325,000 | 350,000 | 25,000 |
| Personal Property Railroad Current Yr | 33,500 | 37,000 | 3,500 |
| Heavy Duty | 250 | 500 | 250 |
| Personal property - prior year | 37,000 | 17,670 | (19,330) |
| Property Not on Digest | 53,575 | 285,458 | 231,883 |
| Real Estate Transfer Tax | 141,000 | 175,000 | 34,000 |
| Franchise Tax Cable TV | 300,000 | 280,000 | (20,000) |
| LOST Local Option Sales Tax | 7,800,000 | 8,000,000 | 200,000 |
| LOST TAD Rebate | 75,000 | (75,000) | (150,000) |
| Beverage Taxes | 180,000 | 180,000 | - |
| Manufacturing Energy Excise Tax | 1,200,000 | 1,200,000 | - |
| Business & Occupation | 112,000 | 112,000 | - |
| Insurance Premium Tax | 2,670,000 | 2,800,000 | 130,000 |
| Bank Licenses | 330,000 | 384,203 | 54,203 |
| Penalties & Interest General Property | 35,000 | 79,384 | 44,384 |
| Motor Vehicle Tax Penatly | 17,650 | 15,843 | (1,807) |
| Penalties and Interest Other | 21,000 | - | (21,000) |
| TAXES Totals | 50,206,196 | 55,971,216 | 4,629,132 |
| <u>LICENSES AND PERMITS</u> | | | |
| Beer Licenses | 24,000 | 24,000 | - |
| Wine Licenses | 9,500 | 13,300 | 3,800 |
| Distilled Spirits License | - | 6,000 | 6,000 |
| Driveway/Timber/Rec/Erosion | 7,000 | 7,000 | - |
| Home Occupational Permit | 25,000 | 25,000 | - |
| FIRE WORKS LICENSE FEE 25-10-5.1 | 500 | 500 | - |
| Foreclosure Registration | 2,000 | 600 | (1,400) |
| Rezoning & Variance Fees | 25,000 | 20,000 | (5,000) |
| Sign Permit | 500 | 500 | - |
| Marriage Licenses | 25,000 | 25,000 | - |
| Dangerous Dog | 500 | - | (500) |

Troup County Board of Commissioners
FY 2025-2026 Budget
General Fund Revenue by Source

| | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|------------------------------------|--------------------|--------------------------------|
| Pistol Permit | 40,000 | 35,000 | (5,000) |
| Metal Recycler's Registration | 400 | 400 | - |
| Building Permits | 300,000 | 300,000 | - |
| Building Permits - City of Hogansville | - | - | - |
| Building Permit Penalty | 20,000 | 20,000 | - |
| Fire Marshal Life Safety Fee | 7,500 | 7,500 | - |
| Entertainment | 1,000 | 1,000 | - |
| Special Event | 1,000 | 1,000 | - |
| Driveway Permits | 6,000 | 6,000 | - |
| Business License Penalty | 10,000 | 10,000 | - |
| LICENSES AND PERMITS Totals | 504,900 | 502,800 | (2,100) |
| <u>INTERGOVERNMENTAL</u> | | | |
| US Treasury - West Point Lake Patrol | 29,760 | 29,928 | 168 |
| US Treasury - Two Rivers Salary | 151,431 | 170,260 | 18,829 |
| US DOJ - Bulletproof Vest | 3,000 | 3,000 | - |
| PILOT - US Treasury West Point Lake | 120,000 | 135,000 | 15,000 |
| GA, DOAS Flood Control | 13,000 | 15,000 | 2,000 |
| GA, Gov - First Responder Grant | - | - | - |
| GA, DOD Ema Salary Supplement | 18,101 | 18,101 | - |
| Judicial Council Grant | 51,150 | 51,150 | - |
| Local Grant - LaGrange | 12,000 | 14,000 | 2,000 |
| BOE Resource Officer | 422,815 | 430,000 | 7,185 |
| Local Project Assistance | - | - | - |
| PILOTs - LaGrange Development Authority | 616,351 | 1,013,520 | 397,169 |
| PILOTs - West Point Development Authority | 159,336 | 119,789 | (39,547) |
| PILOTs - TCDA | 25,803 | 25,583 | (220) |
| Hogansville-Meriwether DA PILOT | 20,288 | 23,197 | 2,909 |
| LaGrange Housing Auth PILOT | 1,800 | - | (1,800) |
| INTERGOVERNMENTAL Totals | 1,644,835 | 2,048,528 | 403,693 |
| <u>CHARGES FOR SERVICES</u> | | | |
| Hogansville Fire Service | 195,000 | 200,655 | 5,655 |
| Bond Processing Fee | 40,000 | 40,000 | - |
| State Court Fees | 169,000 | 131,059 | (37,941) |
| Superior Court Fees | 355,210 | 247,331 | (107,879) |
| Magistrate Civil Case Filing Fee | 338,814 | 345,207 | 6,393 |
| Drug Testing - DFCS | 45,587 | 35,541 | (10,046) |
| Drug Testing - Governmental | 145,775 | 142,613 | (3,162) |
| Drug Testing - Municipal | - | - | - |
| Drug Testing - Others | 12,786 | 8,032 | (4,754) |
| Estate Filing Fee | 82,000 | 82,000 | - |
| Guardianship/Cons Filing Fee | 16,000 | 16,000 | - |
| Miscellaneous Filing Fees | 5,000 | 5,000 | - |
| Indigent Defense Application Fee | 24,200 | 22,551 | (1,649) |

Troup County Board of Commissioners
FY 2025-2026 Budget
General Fund Revenue by Source

| | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|------------------------------------|--------------------|--------------------------------|
| Court Technology Fee | 7,737 | 7,526 | (211) |
| Child support/Garnishment Fee | 300 | - | (300) |
| Title Transfer/Duplicate Registration Fee | 6,250 | 6,150 | (100) |
| PILOT Processing Fee | 166,351 | 158,161 | (8,190) |
| Audit Fee | 5,000 | 5,000 | - |
| Late Filing Fee (PILOTs) | 1,500 | 1,000 | (500) |
| Tag Agent Fee | 180,150 | 180,150 | - |
| Election Qualifying Fee | - | 4,000 | 4,000 |
| Election Services | - | 30,000 | 30,000 |
| Document and Data Sales | 6,170 | 5,681 | (489) |
| Other - Commission on Tax Collections | 90,650 | 115,000 | 24,350 |
| School/State Commissions | 1,367,000 | 1,504,000 | 137,000 |
| SPLOST Admin Fee | 180,000 | 200,000 | 20,000 |
| Occupation Certificate Admin Fee | 33,000 | 33,000 | - |
| Sheriff Department Fees | 50,000 | 50,000 | - |
| Fingerprinting Fee | 7,000 | 7,000 | - |
| Inmate Medical & Dental Fees | 6,000 | 5,000 | (1,000) |
| Prisoner Housing - City of LaGrange | 60,000 | 100,000 | 40,000 |
| Prisoner Housing - City of West Point | 10,000 | 10,000 | - |
| Prisoner Housing - City of Hogansville | 10,000 | 10,000 | - |
| Work Release Program Fees | 260,000 | 250,000 | (10,000) |
| Recycling Fees | - | 600 | 600 |
| Divorce/Parent Workshop Fees | - | - | - |
| Program Fees | 260,000 | 265,000 | 5,000 |
| Non-Program Fees | 6,000 | 6,000 | - |
| NSF Fees | 1,300 | 660 | (640) |
| CHARGES FOR SERVICES Totals | 4,143,780 | 4,229,917 | 86,137 |
| <u>FINES AND FORFEITURES</u> | | | |
| Superior Court Fines | 75,000 | 58,862 | (16,138) |
| State Court Fines | 800,000 | 780,435 | (19,565) |
| State Court Traffic Fines | 897,001 | 817,739 | (79,262) |
| Magistrate Court Fines | 9,483 | 8,647 | (836) |
| Juvenile Court Fines | 12,000 | 6,500 | (5,500) |
| Contempt Fines | 500 | 300 | (200) |
| Additional Penalty Assessment | 2,035 | 2,000 | (35) |
| 10% Jail Add On Fines | 261,200 | 224,223 | (36,977) |
| Attorney Fund | 1,917 | 3,000 | 1,083 |
| FINES AND FORFEITURES Totals | 2,059,136 | 1,901,706 | (157,430) |
| <u>INVESTMENT INCOME</u> | | | |
| Interest Revenue | 900,000 | 900,000 | - |
| INVESTMENT INCOME Totals | 900,000 | 900,000 | - |
| <u>CONTRIBUTIONS AND DONATIONS</u> | | | |
| P&R Fundraising | 42,000 | 42,000 | - |

Troup County Board of Commissioners

FY 2025-2026 Budget

General Fund Revenue by Source

| | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---------------------------|-------------------|------------------------|
| Recreation Sponsors | 75,000 | 45,000 | (30,000) |
| P&R Non Program Donations | 2,000 | 3,000 | 1,000 |
| Miscellaneous Contributions | 7,246 | 10,000 | 2,754 |
| CONTRIBUTIONS AND DONATIONS Totals | 126,246 | 100,000 | (26,246) |
| <u>MISCELLANEOUS</u> | | | |
| Rent - Periodic | 3,075 | 5,000 | 1,925 |
| Rent - Crown Castle | 10,495 | 12,068 | 1,573 |
| Rent Nextel | - | - | - |
| Rent - Parks and Recreation | 170,000 | 185,000 | 15,000 |
| Rent - GSC Room/Space | 600 | 1,200 | 600 |
| Commissions | 300,000 | 300,000 | - |
| Vending Machine Commission | 1,000 | 250 | (750) |
| Judicial Circuit ADR Reimbursement | 136,041 | 147,340 | 11,299 |
| Center for Strategic Planning Reimbursement | 105,866 | 104,808 | (1,058) |
| Circles - Reimbursement | 117,762 | 148,108 | 30,346 |
| Miscellaneous Revenue | 137,303 | 69,953 | (67,350) |
| P&R Miscellaneous Revenue | 20,000 | 20,000 | - |
| MISCELLANEOUS Totals | 1,002,142 | 993,727 | (8,415) |
| <u>OTHER FINANCING SOURCES</u> | | | |
| Transfer-in Hotel/Motel Fund | 31,750 | 32,250 | 500 |
| Transfer In - Victim/Witness Fund | 155,000 | 140,000 | (15,000) |
| Sale of Assets | 57,529 | 50,000 | (7,529) |
| OTHER FINANCING SOURCES Totals | 244,279 | 222,250 | (22,029) |
| GENERAL FUND REVENUE TOTAL | 60,831,514 | 65,734,256 | 4,902,742 |

Troup County Board of Commissioners
FY 2025-2026 Budget
General Fund Appropriations by Department

| | 2025 Amended Budget | 2026 Bureau | Increase (Decrease) |
|--|------------------------|-------------------|------------------------|
| Board of Commissioners | 549,189 | 628,091 | 78,902 |
| County Manager | 614,974 | 645,817 | 30,843 |
| Elections and Registration | 774,505 | 776,190 | 1,685 |
| Finance | 1,566,252 | 1,616,413 | 50,161 |
| County Attorney | 265,225 | 265,225 | 0 |
| Information Technology | 525,886 | 485,611 | (40,275) |
| Human Resources | 564,702 | 614,567 | 49,865 |
| Tax Commissioner | 1,051,582 | 1,154,667 | 103,085 |
| Property Appraisal | 1,368,690 | 1,459,398 | 90,708 |
| General Government | 864,212 | 1,002,068 | 137,856 |
| Records Management | 141,198 | 155,477 | 14,279 |
| General Association | 44,000 | 44,000 | 0 |
| Non-Departmental | 6,000 | 13,000 | 7,000 |
| Judicial Administration | 1,004,849 | 1,052,671 | 47,822 |
| Superior Court | 507,227 | 527,641 | 20,414 |
| Clerk of Courts | 1,187,936 | 1,270,943 | 83,007 |
| District Attorney | 1,243,056 | 1,397,749 | 154,693 |
| State Court | 402,572 | 427,129 | 24,557 |
| Solicitor | 819,777 | 833,935 | 14,158 |
| Magistrate Court | 585,490 | 729,021 | 143,531 |
| Probate Court | 485,127 | 524,635 | 39,508 |
| Juvenile Justice | 1,443,247 | 1,498,252 | 55,005 |
| Public Defender | 714,466 | 816,902 | 102,436 |
| Sheriff | 20,307,063 | 21,609,621 | 1,302,558 |
| Fire and Rescue | 7,018,688 | 7,662,858 | 644,170 |
| Emergency Medical Services | 350,000 | 350,000 | 0 |
| Coroner | 167,521 | 169,499 | 1,978 |
| Marshal | 1,053,788 | 1,543,420 | 489,632 |
| Roads and Engineering | 4,669,175 | 4,837,470 | 168,295 |
| Vehicle Maintenance and Shop | 588,042 | 595,695 | 7,653 |
| Public Health | 151,642 | 156,663 | 5,021 |
| Welfare | 88,948 | 91,948 | 3,000 |
| Extension Service | 200,686 | 207,843 | 7,157 |
| Parks and Recreation | 5,069,753 | 5,484,062 | 414,309 |
| Libraries | 597,938 | 601,587 | 3,649 |
| Community Development | 937,489 | 1,123,217 | 185,728 |
| Two Rivers RC & D | 163,424 | 173,929 | 10,505 |
| Center for Strategic Planning | 138,304 | 140,304 | 2,000 |
| CIRCLES | 120,200 | 151,932 | 31,732 |
| Other Financing Uses | 2,478,692 | 2,894,806 | 416,114 |
| GENERAL FUND APPROPRIATIONS TOTAL | 60,831,514 | 65,734,256 | 4,902,742 |

Revenue Detail

FY 2025-2026 Budget

General Fund

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|---------------------------------------|------------------------------------|--------------------|--------------------------------|
| Department 1110 - Board of Commissioners | | | | |
| Division 1130 - Clerk of Commission | | | | |
| CHARGES FOR SERVICES | | | | |
| 34-1930 | Document and Data Sales | 100 | 200 | 100 |
| CHARGES FOR SERVICES Totals | | 100 | 200 | 100 |
| Division 1130 - Clerk of Commission Totals | | 100 | 200 | 100 |
| Department 1110 - Board of Commissioners Totals | | 100 | 200 | 100 |
| Department 1400 - Elections and Registration | | | | |
| Division 1450 - Elections and Registration | | | | |
| CHARGES FOR SERVICES | | | | |
| 34-1910 | Election Qualifying Fee | - | 4,000 | 4,000 |
| 34-1912 | Election Services | - | 30,000 | 30,000 |
| CHARGES FOR SERVICES Totals | | - | 34,000 | 34,000 |
| Division 1450 - Elections and Registration Totals | | - | 34,000 | 34,000 |
| Department 1400 - Elections and Registration Totals | | - | 34,000 | 34,000 |
| Department 1510 - Finance | | | | |
| Division 1515 - Treasury | | | | |
| TAXES | | | | |
| 31-1350 | Personal Property Railroad Current Yr | 33,500 | 37,000 | 3,500 |
| 31-1750 | Franchise Tax Cable TV | 300,000 | 280,000 | (20,000) |
| 31-3100 | LOST Local Option Sales Tax | 7,800,000 | 8,000,000 | 200,000 |
| 31-3104 | LOST TAD Rebate | 75,000 | (75,000) | (150,000) |
| 31-4500 | Manufacturing Energy Excise Tax | 1,200,000 | 1,200,000 | - |
| TAXES Totals | | 9,408,500 | 9,442,000 | 33,500 |
| INTERGOVERNMENTAL | | | | |
| INTERGOVERNMENTAL | | | | |
| 33-3000 | PILOT - US Treasury West Point Lake | 120,000 | 135,000 | 15,000 |
| 33-4113 | GA, DOAS Flood Control | 13,000 | 15,000 | 2,000 |
| 33-8110 | LaGrange Housing Auth PILOT | 1,800 | - | (1,800) |
| INTERGOVERNMENTAL Totals | | 134,800 | 150,000 | 15,200 |
| CHARGES FOR SERVICES | | | | |
| 34-1945 | SPLOST Admin Fee | 180,000 | 200,000 | 20,000 |
| CHARGES FOR SERVICES Totals | | 180,000 | 200,000 | 20,000 |
| INVESTMENT INCOME | | | | |
| 36-1000 | Interest Revenue | 900,000 | 900,000 | - |
| INVESTMENT INCOME Totals | | 900,000 | 900,000 | - |
| CONTRIBUTIONS AND DONATIONS | | | | |
| 37-1020 | Miscellaneous Contributions | 7,246 | 10,000 | 2,754 |
| CONTRIBUTIONS AND DONATIONS Totals | | 7,246 | 10,000 | 2,754 |
| MISCELLANEOUS | | | | |

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|--|------------------------------------|--------------------|--------------------------------|
| 38-1200 | Rent - Crown Castle | 10,495 | 12,068 | 1,573 |
| 38-9010 | Vending Machine Commission | 1,000 | 250 | (750) |
| 38-9600 | Miscellaneous Revenue | 90,253 | 10,000 | (80,253) |
| MISCELLANEOUS Totals | | 101,748 | 22,318 | (79,430) |
| Division 1515 - Treasury Totals | | 10,732,294 | 10,724,318 | (7,976) |
| Division 1517 - Purchasing | | | | |
| OTHER FINANCING SOURCES | | | | |
| 39-2100 | Sale of Assets | 50,000 | 50,000 | - |
| OTHER FINANCING SOURCES Totals | | 50,000 | 50,000 | - |
| Division 1517 - Purchasing Totals | | 50,000 | 50,000 | - |
| Department 1510 - Finance Totals | | 10,782,294 | 10,774,318 | (7,976) |
| Department 1540 - Human Resources | | | | |
| Division 1542 - Payroll and Benefits | | | | |
| CHARGES FOR SERVICES | | | | |
| 34-1195 | Child support/Garnishment Fee | 300 | - | (300) |
| CHARGES FOR SERVICES Totals | | 300 | - | (300) |
| Division 1542 - Payroll and Benefits Totals | | 300 | - | (300) |
| Department 1540 - Human Resources Totals | | 300 | - | (300) |
| Department 1545 - Tax Commissioner | | | | |
| TAXES | | | | |
| 31-1110 | Real Property - Utility Current Yr | 728,962 | 801,250 | 72,288 |
| 31-1111 | Real Property Digest Current Yr | 27,713,795 | 30,109,450 | 2,395,655 |
| 31-1120 | Real Property Timber Current Yr | 17,900 | 17,900 | - |
| 31-1197 | Real Property Fees | - | 4,300 | 4,300 |
| 31-1198 | Forest Land Protection | 97,700 | 110,306 | 12,606 |
| 31-1200 | Real Property - prior year | - | 31,000 | 31,000 |
| 31-1310 | Personal Property Motor Vehicle Current Yr | 242,140 | 211,600 | (30,540) |
| 31-1311 | Personal Property Digest Current Year | 4,929,112 | 6,065,000 | 1,135,888 |
| 31-1315 | TAVT Motor Vehicle Title Tax | 3,071,850 | 3,556,430 | 484,580 |
| 31-1316 | AATV | 45,000 | 46,000 | 1,000 |
| 31-1320 | Personal Property Mobile Home Current Yr | 28,762 | 40,034 | 11,272 |
| 31-1390 | Heavy Duty | 250 | 500 | 250 |
| 31-1400 | Personal property - prior year | 37,000 | 17,670 | (19,330) |
| 31-1500 | Property Not on Digest | 53,575 | 285,458 | 231,883 |
| 31-9100 | Penalties & Interest General Property | 35,000 | 79,384 | 44,384 |
| 31-9125 | Motor Vehicle Tax Penatly | 17,650 | 15,843 | (1,807) |
| 31-9900 | Penalties and Interest Other | 21,000 | - | (21,000) |
| TAXES Totals | | 37,039,696 | 41,392,125 | 4,352,429 |
| INTERGOVERNMENTAL | | | | |
| 33-8100 | PILOTs - LaGrange Development Authority | 616,351 | 1,013,520 | 397,169 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|---|------------------------------------|--------------------|--------------------------------|
| 33-8102 | PILOTS - West Point Development Authority | 159,336 | 119,789 | (39,547) |
| 33-8103 | PILOTS - TCDA | 25,803 | 25,583 | (220) |
| 33-8106 | Hogansville-Meriwether DA PILOT | 20,288 | 23,197 | 2,909 |
| INTERGOVERNMENTAL Totals | | 821,778 | 1,182,089 | 360,311 |
| CHARGES FOR SERVICES | | | | |
| 34-1210 | Title Transfer/Duplicate Registration Fee | 6,250 | 6,150 | (100) |
| 34-1600 | Tag Agent Fee | 180,150 | 180,150 | - |
| 34-1940 | Other - Commission on Tax Collections | 90,650 | 115,000 | 24,350 |
| 34-1941 | School/State Commissions | 1,367,000 | 1,504,000 | 137,000 |
| 34-9300 | NSF Fees | 1,300 | 660 | (640) |
| CHARGES FOR SERVICES Totals | | 1,645,350 | 1,805,960 | 160,610 |
| FINES AND FORFEITURES | | | | |
| 35-1400 | Additional Penalty Assessment | 2,035 | 2,000 | (35) |
| FINES AND FORFEITURES Totals | | 2,035 | 2,000 | (35) |
| MISCELLANEOUS | | | | |
| 38-9600 | Miscellaneous Revenue | 250 | 100 | (150) |
| MISCELLANEOUS Totals | | 250 | 100 | (150) |
| Department 1545 - Tax Commissioner Totals | | 39,509,109 | 44,032,274 | 4,523,165 |
| Department 1550 - Property Appraisal | | | | |
| CHARGES FOR SERVICES | | | | |
| 34-1510 | PILOT Processing Fee | 166,351 | 158,161 | (8,190) |
| 34-1511 | Audit Fee | 5,000 | 5,000 | - |
| 34-1515 | Late Filing Fee (PILOTS) | 1,500 | 1,000 | (500) |
| CHARGES FOR SERVICES Totals | | 172,851 | 164,161 | (8,690) |
| Department 1550 - Property Appraisal Totals | | 172,851 | 164,161 | (8,690) |
| Department 2100 - Judicial Administration | | | | |
| Division 2100 - Judicial Administration Main | | | | |
| CHARGES FOR SERVICES | | | | |
| 34-1192 | Indigent Defense Application Fee | 7,000 | 7,900 | 900 |
| 34-2310 | Fingerprinting Fee | 7,000 | 7,000 | - |
| CHARGES FOR SERVICES Totals | | 14,000 | 14,900 | 900 |
| MISCELLANEOUS | | | | |
| 38-1610 | Rent - GSC Room/Space | 600 | 1,200 | 600 |
| 38-9011 | Judicial Circuit ADR Reimbursement | 136,041 | 147,340 | 11,299 |
| 38-9600 | Miscellaneous Revenue | 3,000 | 2,173 | (827) |
| MISCELLANEOUS Totals | | 139,641 | 150,713 | 11,072 |
| Division 2100 - Judicial Administration Main Totals | | 153,641 | 165,613 | 11,972 |
| Division 2110 - Drug Lab | | | | |
| CHARGES FOR SERVICES | | | | |
| 34-1132 | Drug Testing - DFCS | 45,587 | 35,541 | (10,046) |

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|----------------------------------|------------------------------------|--------------------|--------------------------------|
| 34-1136 | Drug Testing - Governmental | 145,775 | 142,613 | (3,162) |
| 34-1138 | Drug Testing - Others | 12,786 | 8,032 | (4,754) |
| CHARGES FOR SERVICES Totals | | 204,148 | 186,186 | (17,962) |
| Division 2110 - Drug Lab Totals | | 204,148 | 186,186 | (17,962) |
| Department 2100 - Judicial Administration Totals | | 357,789 | 351,799 | (5,990) |
| Department 2150 - Superior Court | | | | |
| CHARGES FOR SERVICES | | | | |
| 34-1107 | Superior Court Fees | 355,210 | 247,331 | (107,879) |
| 34-1192 | Indigent Defense Application Fee | 200 | 200 | - |
| CHARGES FOR SERVICES Totals | | 355,410 | 247,531 | (107,879) |
| FINES AND FORFEITURES | | | | |
| 35-1110 | Superior Court Fines | 75,000 | 58,862 | (16,138) |
| 35-1410 | 10% Jail Add On Fines | 5,000 | 4,000 | (1,000) |
| 35-1440 | Attorney Fund | 1,000 | 1,000 | - |
| FINES AND FORFEITURES Totals | | 81,000 | 63,862 | (17,138) |
| Department 2150 - Superior Court Totals | | 436,410 | 311,393 | (125,017) |
| Department 2180 - Clerk of Courts | | | | |
| TAXES | | | | |
| 31-1340 | Intangible Recording Tax | 325,000 | 350,000 | 25,000 |
| 31-1600 | Real Estate Transfer Tax | 141,000 | 175,000 | 34,000 |
| TAXES Totals | | 466,000 | 525,000 | 59,000 |
| Department 2180 - Clerk of Courts Totals | | 466,000 | 525,000 | 59,000 |
| Department 2300 - State Court | | | | |
| CHARGES FOR SERVICES | | | | |
| 34-1106 | State Court Fees | 169,000 | 131,059 | (37,941) |
| 34-1192 | Indigent Defense Application Fee | 5,000 | 4,001 | (999) |
| CHARGES FOR SERVICES Totals | | 174,000 | 135,060 | (38,940) |
| FINES AND FORFEITURES | | | | |
| 35-1120 | State Court Fines | 800,000 | 780,435 | (19,565) |
| 35-1125 | State Court Traffic Fines | 897,001 | 817,739 | (79,262) |
| 35-1410 | 10% Jail Add On Fines | 180,000 | 144,573 | (35,427) |
| 35-1440 | Attorney Fund | 917 | 2,000 | 1,083 |
| FINES AND FORFEITURES Totals | | 1,877,918 | 1,744,747 | (133,171) |
| Department 2300 - State Court Totals | | 2,051,918 | 1,879,807 | (172,111) |
| Department 2350 - Solicitor | | | | |
| MISCELLANEOUS | | | | |
| 38-9600 | Miscellaneous Revenue | - | 3,200 | 3,200 |
| MISCELLANEOUS Totals | | - | 3,200 | 3,200 |
| Department 2350 - Solicitor Totals | | - | 3,200 | 3,200 |
| Department 2400 - Magistrate Court | | | | |

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|----------------------------------|------------------------------------|--------------------|--------------------------------|
| CHARGES FOR SERVICES | | | | |
| 34-1109 | Magistrate Civil Case Filing Fee | 338,814 | 345,207 | 6,393 |
| 34-1193 | Court Technology Fee | 1,737 | 1,526 | (211) |
| CHARGES FOR SERVICES Totals | | 340,551 | 346,733 | 6,182 |
| FINES AND FORFEITURES | | | | |
| 35-1130 | Magistrate Court Fines | 9,483 | 8,647 | (836) |
| FINES AND FORFEITURES Totals | | 9,483 | 8,647 | (836) |
| Department 2400 - Magistrate Court Totals | | 350,034 | 355,380 | 5,346 |
| Department 2450 - Probate Court | | | | |
| LICENSES AND PERMITS | | | | |
| 32-2400 | Marriage Licenses | 25,000 | 25,000 | - |
| 32-2910 | Pistol Permit | 40,000 | 35,000 | (5,000) |
| LICENSES AND PERMITS Totals | | 65,000 | 60,000 | (5,000) |
| CHARGES FOR SERVICES | | | | |
| 34-1141 | Estate Filing Fee | 82,000 | 82,000 | - |
| 34-1142 | Guardianship/Cons Filing Fee | 16,000 | 16,000 | - |
| 34-1144 | Miscellaneous Filing Fees | 5,000 | 5,000 | - |
| 34-1192 | Indigent Defense Application Fee | 7,000 | 7,000 | - |
| 34-1193 | Court Technology Fee | 6,000 | 6,000 | - |
| CHARGES FOR SERVICES Totals | | 116,000 | 116,000 | - |
| Department 2450 - Probate Court Totals | | 181,000 | 176,000 | (5,000) |
| Department 2600 - Juvenile Justice | | | | |
| INTERGOVERNMENTAL | | | | |
| 33-4118 | Judicial Council Grant | 51,150 | 51,150 | - |
| 33-6016 | Local Grant - LaGrange | 12,000 | 14,000 | 2,000 |
| INTERGOVERNMENTAL Totals | | 63,150 | 65,150 | 2,000 |
| CHARGES FOR SERVICES | | | | |
| 34-1192 | Indigent Defense Application Fee | 5,000 | 3,450 | (1,550) |
| 34-1930 | Document and Data Sales | 20 | 10 | (10) |
| CHARGES FOR SERVICES Totals | | 5,020 | 3,460 | (1,560) |
| FINES AND FORFEITURES | | | | |
| 35-1160 | Juvenile Court Fines | 12,000 | 6,500 | (5,500) |
| 35-1180 | Contempt Fines | 500 | 300 | (200) |
| 35-1410 | 10% Jail Add On Fines | 1,200 | 650 | (550) |
| FINES AND FORFEITURES Totals | | 13,700 | 7,450 | (6,250) |
| Department 2600 - Juvenile Justice Totals | | 81,870 | 76,060 | (5,810) |
| Department 3300 - Sheriff | | | | |
| Division 3310 - Sheriff Administration | | | | |
| LICENSES AND PERMITS | | | | |
| 32-3010 | Metal Recycler's Registration | 400 | 400 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|--|------------------------------------|--------------------|--------------------------------|
| LICENSES AND PERMITS Totals | | 400 | 400 | - |
| INTERGOVERNMENTAL | | | | |
| 33-1111 | US Treasury - West Point Lake Patrol | 29,760 | 29,928 | 168 |
| 33-1115 | US DOJ - Bulletproof Vest | 3,000 | 3,000 | - |
| 33-6700 | BOE Resource Officer | 422,815 | 430,000 | 7,185 |
| INTERGOVERNMENTAL Totals | | 455,575 | 462,928 | 7,353 |
| CHARGES FOR SERVICES | | | | |
| 34-1930 | Document and Data Sales | 700 | - | (700) |
| 34-2305 | Sheriff Department Fees | 50,000 | 50,000 | - |
| CHARGES FOR SERVICES Totals | | 50,700 | 50,000 | (700) |
| MISCELLANEOUS | | | | |
| 38-9600 | Miscellaneous Revenue | 40,000 | 50,000 | 10,000 |
| MISCELLANEOUS Totals | | 40,000 | 50,000 | 10,000 |
| Division 3310 - Sheriff Administration Totals | | 546,675 | 563,328 | 16,653 |
| Division 3326 - Jail Operations | | | | |
| CHARGES FOR SERVICES | | | | |
| 34-1105 | Bond Processing Fee | 40,000 | 40,000 | - |
| 34-2320 | Inmate Medical & Dental Fees | 6,000 | 5,000 | (1,000) |
| 34-2331 | Prisoner Housing - City of LaGrange | 60,000 | 100,000 | 40,000 |
| 34-2332 | Prisoner Housing - City of West Point | 10,000 | 10,000 | - |
| 34-2333 | Prisoner Housing - City of Hogansville | 10,000 | 10,000 | - |
| CHARGES FOR SERVICES Totals | | 126,000 | 165,000 | 39,000 |
| FINES AND FORFEITURES | | | | |
| 35-1410 | 10% Jail Add On Fines | 75,000 | 75,000 | - |
| FINES AND FORFEITURES Totals | | 75,000 | 75,000 | - |
| MISCELLANEOUS | | | | |
| 38-2000 | Commissions | 300,000 | 300,000 | - |
| 38-9600 | Miscellaneous Revenue | 3,000 | 3,000 | - |
| MISCELLANEOUS Totals | | 303,000 | 303,000 | - |
| Division 3326 - Jail Operations Totals | | 504,000 | 543,000 | 39,000 |
| Division 3395 - S/O - Detail & Work Release | | | | |
| CHARGES FOR SERVICES | | | | |
| 34-2340 | Work Release Program Fees | 260,000 | 250,000 | (10,000) |
| CHARGES FOR SERVICES Totals | | 260,000 | 250,000 | (10,000) |
| Division 3395 - S/O - Detail & Work Release Totals | | 260,000 | 250,000 | (10,000) |
| Department 3300 - Sheriff Totals | | 1,310,675 | 1,356,328 | 45,653 |
| Department 3500 - Fire and Rescue | | | | |
| Division 3510 - Fire Administration | | | | |
| TAXES | | | | |
| 31-6200 | Insurance Premium Tax | 2,670,000 | 2,800,000 | 130,000 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|----------------------------------|------------------------------------|--------------------|--------------------------------|
| TAXES Totals | | 2,670,000 | 2,800,000 | 130,000 |
| LICENSES AND PERMITS | | | | |
| 32-1910 | FIRE WORKS LICENSE FEE 25-10-5.1 | 500 | 500 | - |
| 32-3190 | Fire Marshal Life Safety Fee | 7,500 | 7,500 | - |
| LICENSES AND PERMITS Totals | | 8,000 | 8,000 | - |
| CHARGES FOR SERVICES | | | | |
| 34-1930 | Document and Data Sales | 250 | 250 | - |
| 33-6550 | Hogansville Fire Service | 195,000 | 200,655 | 5,655 |
| CHARGES FOR SERVICES Totals | | 195,250 | 200,905 | 5,655 |
| Division 3510 - Fire Administration Totals | | 2,873,250 | 3,008,905 | 135,655 |
| Division 3920 - Emergency Management | | | | |
| INTERGOVERNMENTAL | | | | |
| 33-4115 | GA, DOD Ema Salary Supplement | 18,101 | 18,101 | - |
| INTERGOVERNMENTAL Totals | | 18,101 | 18,101 | - |
| Division 3920 - Emergency Management Totals | | 18,101 | 18,101 | - |
| Department 3500 - Fire and Rescue Totals | | 2,891,351 | 3,027,006 | 135,655 |
| Department 3700 - Coroner | | | | |
| CHARGES FOR SERVICES | | | | |
| 34-1930 | Document and Data Sales | 100 | 100 | - |
| CHARGES FOR SERVICES Totals | | 100 | 100 | - |
| Department 3700 - Coroner Totals | | 100 | 100 | - |
| Department 3900 - Marshal | | | | |
| Division 3905 - Marshal Administration | | | | |
| LICENSES AND PERMITS | | | | |
| 32-2130 | Foreclosure Registration | 2,000 | 600 | (1,400) |
| LICENSES AND PERMITS Totals | | 2,000 | 600 | (1,400) |
| CHARGES FOR SERVICES | | | | |
| 34-1930 | Document and Data Sales | - | 21 | 21 |
| CHARGES FOR SERVICES Totals | | - | 21 | 21 |
| MISCELLANEOUS | | | | |
| 38-9600 | Miscellaneous Revenue | 300 | 980 | 680 |
| MISCELLANEOUS Totals | | 300 | 980 | 680 |
| Division 3905 - Marshal Administration Totals | | 2,300 | 1,601 | (699) |
| Division 3910 - Animal Control | | | | |
| LICENSES AND PERMITS | | | | |
| 32-2510 | Dangerous Dog | 500 | - | (500) |
| LICENSES AND PERMITS Totals | | 500 | - | (500) |
| Division 3910 - Animal Control Totals | | 500 | - | (500) |
| Department 3900 - Marshal Totals | | 2,800 | 1,601 | (1,199) |
| Department 4900 - Vehicle Maintenance and Shop | | | | |

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|-----------------------------|------------------------------------|--------------------|--------------------------------|
| <i>CHARGES FOR SERVICES</i> | | | | |
| 34-4160 | Recycling Fees | - | 600 | 600 |
| <i>CHARGES FOR SERVICES Totals</i> | | - | 600 | 600 |
| Department 4900 - Vehicle Maintenance and Shop Totals | | - | 600 | 600 |
| Department 5610 - Extension Service | | | | |
| <i>MISCELLANEOUS</i> | | | | |
| 38-1110 | Rent - Periodic | 3,075 | 5,000 | 1,925 |
| <i>MISCELLANEOUS Totals</i> | | 3,075 | 5,000 | 1,925 |
| <i>OTHER FINANCING SOURCES</i> | | | | |
| 39-2100 | Sale of Assets | 7,529 | - | (7,529) |
| <i>OTHER FINANCING SOURCES Totals</i> | | 7,529 | - | (7,529) |
| Department 5610 - Extension Service Totals | | 10,604 | 5,000 | (5,604) |
| Department 6000 - Parks and Recreation | | | | |
| Division 6110 - Parks and Rec Administration | | | | |
| <i>CHARGES FOR SERVICES</i> | | | | |
| 34-7500 | Program Fees | 260,000 | 265,000 | 5,000 |
| 34-7900 | Non-Program Fees | 6,000 | 6,000 | - |
| <i>CHARGES FOR SERVICES Totals</i> | | 266,000 | 271,000 | 5,000 |
| <i>CONTRIBUTIONS AND DONATIONS</i> | | | | |
| 37-1003 | P&R Fundraising | 42,000 | 42,000 | - |
| 37-1004 | Recreation Sponsors | 35,000 | 35,000 | - |
| 37-1011 | P&R Non Program Donations | 2,000 | 3,000 | 1,000 |
| <i>CONTRIBUTIONS AND DONATIONS Totals</i> | | 79,000 | 80,000 | 1,000 |
| <i>MISCELLANEOUS</i> | | | | |
| 38-1300 | Rent - Parks and Recreation | 170,000 | 185,000 | 15,000 |
| 38-9700 | P&R Miscellaneous Revenue | 20,000 | 20,000 | - |
| <i>MISCELLANEOUS Totals</i> | | 190,000 | 205,000 | 15,000 |
| Division 6110 - Parks and Rec Administration Totals | | 535,000 | 556,000 | 21,000 |
| Division 6220 - Parks and Facilities | | | | |
| <i>CONTRIBUTIONS AND DONATIONS</i> | | | | |
| 37-1004 | Recreation Sponsors | 40,000 | 10,000 | (30,000) |
| <i>CONTRIBUTIONS AND DONATIONS Totals</i> | | 40,000 | 10,000 | (30,000) |
| Division 6220 - Parks and Facilities Totals | | 40,000 | 10,000 | (30,000) |
| Department 6000 - Parks and Recreation Totals | | 575,000 | 566,000 | (9,000) |
| Department 7000 - Community Development | | | | |
| Division 7220 - Building Inspections | | | | |
| <i>TAXES</i> | | | | |
| 31-4200 | Beverage Taxes | 180,000 | 180,000 | - |
| 31-6100 | Business & Occupation | 112,000 | 112,000 | - |
| 31-6300 | Bank Licenses | 330,000 | 384,203 | 54,203 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|----------------------------------|------------------------------------|--------------------|--------------------------------|
| <i>TAXES Totals</i> | | 622,000 | 676,203 | 54,203 |
| <i>LICENSES AND PERMITS</i> | | | | |
| 32-1110 | Beer Licenses | 24,000 | 24,000 | - |
| 32-1120 | Wine Licenses | 9,500 | 13,300 | 3,800 |
| 32-1130 | Distilled Spirits License | - | 6,000 | 6,000 |
| 32-1230 | Driveway/Timber/Rec/Erosion | 7,000 | 7,000 | - |
| 32-1240 | Home Occupational Permit | 25,000 | 25,000 | - |
| 32-2210 | Rezoning & Variance Fees | 25,000 | 20,000 | (5,000) |
| 32-2230 | Sign Permit | 500 | 500 | - |
| 32-3110 | Building Permits | 300,000 | 300,000 | - |
| 32-3910 | Driveway Permits | 6,000 | 6,000 | - |
| 32-3120 | Building Permit Penalty | 20,000 | 20,000 | - |
| 32-4100 | Business License Penalty | 10,000 | 10,000 | - |
| <i>LICENSES AND PERMITS Totals</i> | | 427,000 | 431,800 | 4,800 |
| <i>CHARGES FOR SERVICES</i> | | | | |
| 34-1930 | Document and Data Sales | 5,000 | 5,000 | - |
| 34-1950 | Occupation Certificate Admin Fee | 33,000 | 33,000 | - |
| <i>CHARGES FOR SERVICES Totals</i> | | 38,000 | 38,000 | - |
| <i>MISCELLANEOUS</i> | | | | |
| 38-9600 | Miscellaneous Revenue | 500 | 500 | - |
| <i>MISCELLANEOUS Totals</i> | | 500 | 500 | - |
| Division 7220 - Building Inspections Totals | | 1,087,500 | 1,146,503 | 59,003 |
| Division 7410 - Planning and Zoning | | | | |
| <i>LICENSES AND PERMITS</i> | | | | |
| 32-3200 | Entertainment | 1,000 | 1,000 | - |
| 32-3205 | Special Event | 1,000 | 1,000 | - |
| <i>LICENSES AND PERMITS Totals</i> | | 2,000 | 2,000 | - |
| Division 7410 - Planning and Zoning Totals | | 2,000 | 2,000 | - |
| Division 7450 - Code Enforcement | | | | |
| <i>CHARGES FOR SERVICES</i> | | | | |
| 34-1930 | Document and Data Sales | - | 100 | 100 |
| <i>CHARGES FOR SERVICES Totals</i> | | - | 100 | 100 |
| Division 7450 - Code Enforcement Totals | | - | 100 | 100 |
| Department 7000 - Community Development Totals | | 1,089,500 | 1,148,603 | 59,103 |
| Department 7112 - Two Rivers RC & D | | | | |
| <i>INTERGOVERNMENTAL</i> | | | | |
| 33-1112 | US Treasury - Two Rivers Salary | 151,431 | 170,260 | 18,829 |
| <i>INTERGOVERNMENTAL Totals</i> | | 151,431 | 170,260 | 18,829 |
| Department 7112 - Two Rivers RC & D Totals | | 151,431 | 170,260 | 18,829 |
| Department 7415 - Center for Strategic Planning | | | | |

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| <i>MISCELLANEOUS</i> | | | | |
| 38-9014 | Center for Strategic Planning Reimbursement | 105,866 | 104,808 | (1,058) |
| <i>MISCELLANEOUS Totals</i> | | 105,866 | 104,808 | (1,058) |
| Department 7415 - Center for Strategic Planning Totals | | 105,866 | 104,808 | (1,058) |
| Department 7681 - CIRCLES | | | | |
| <i>MISCELLANEOUS</i> | | | | |
| 38-9015 | Circles - Reimbursement | 117,762 | 148,108 | 30,346 |
| <i>MISCELLANEOUS Totals</i> | | 117,762 | 148,108 | 30,346 |
| Department 7681 - CIRCLES Totals | | 117,762 | 148,108 | 30,346 |
| Department 9000 - Other Financing Uses | | | | |
| <i>OTHER FINANCING SOURCES</i> | | | | |
| 39-1215 | Transfer-in Hotel/Motel Fund | 31,750 | 32,250 | 500 |
| 39-1250 | Transfer In - Victim/Witness Fund | 155,000 | 140,000 | (15,000) |
| <i>OTHER FINANCING SOURCES Totals</i> | | 186,750 | 172,250 | (14,500) |
| Department 9000 - Other Financing Uses Totals | | 186,750 | 172,250 | (14,500) |
| GENERAL FUND REVENUE TOTALS | | 60,831,514 | 65,743,256 | 4,902,742 |

Expense Detail
FY 2025-2026 Budget
General Fund

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| Department: 1110 - Board of Commissioners | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1400 | Salaries - Board | 84,745 | 84,541 | (204) |
| 51-2102 | Medical Insurance | 87,500 | 95,000 | 7,500 |
| 51-2103 | Life Insurance | 261 | 264 | 3 |
| 51-2200 | Social Security (FICA) Contributions | 5,253 | 5,242 | (11) |
| 51-2300 | Medicare | 1,230 | 1,226 | (4) |
| 51-2400 | Retirement Contribution | 15,551 | 15,512 | (39) |
| 51-2700 | Workers Compensation | 1,161 | 1,022 | (139) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 195,701 | 202,807 | 7,106 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 25 | 25 | - |
| 52-2220 | Computer/Software Maintenance | 2,472 | 2,000 | (472) |
| 52-3851 | Contract Cost Allocation | 2,313 | 2,629 | 316 |
| 52-2202 | Equipment Repairs and Maintenance | 3,607 | 3,500 | (107) |
| 52-2204 | Building Repairs and Maintenance | 14,622 | 15,337 | 715 |
| 52-3101 | General Liability Insurance | 2,923 | 4,094 | 1,171 |
| 52-3105 | Building and Property Insurance | 2,601 | 4,776 | 2,175 |
| 52-3106 | Bonds Fidelity | 208 | 219 | 11 |
| 52-3201 | Communications | 1,900 | 1,800 | (100) |
| 52-3205 | Cell Phone | 3,600 | 3,600 | - |
| 52-3300 | Advertising | 2,000 | 1,500 | (500) |
| 52-3400 | Printing and Binding | 300 | 125 | (175) |
| 52-3500 | Travel | 12,228 | 15,000 | 2,772 |
| 52-3505 | Mileage - Non-Overnight Travel | 230 | 250 | 20 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 3,000 | 1,700 | (1,300) |
| 52-3700 | Education and Training | 24,393 | 21,975 | (2,418) |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 76,422 | 78,530 | 2,108 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 7,000 | 7,000 | - |
| 53-1102 | Uniforms | 400 | 600 | 200 |
| 53-1170 | Special Events Supplies | 3,000 | 2,000 | (1,000) |
| 53-1230 | Utilities | 9,529 | 9,529 | - |
| 53-1705 | Intergvmt/Employee Relation Supplies | 3,000 | 4,500 | 1,500 |
| 53-1805 | Computer Hardware / Software | 1,200 | 1,200 | - |
| 53-1815 | Office Furniture | 500 | 500 | - |
| 53-1830 | Other Equipment | 500 | 500 | - |
| Account Classification Total: 300 - SUPPLIES | | 25,129 | 25,829 | 700 |
| Division: 1130 - Clerk of Commission | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 75,941 | 79,720 | 3,779 |
| 51-1300 | Overtime | - | 1,000 | 1,000 |
| 51-2102 | Medical Insurance | 17,500 | 19,000 | 1,500 |
| 51-2103 | Life Insurance | 150 | 150 | - |
| 51-2200 | Social Security (FICA) Contributions | 4,708 | 4,943 | 235 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|---------------------------|----------------|------------------------|
| 51-2300 | Medicare | 1,101 | 1,156 | 55 |
| 51-2400 | Retirement Contribution | 13,935 | 14,629 | 694 |
| 51-2700 | Workers Compensation | 137 | 120 | (17) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 113,472 | 120,718 | 7,246 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 25 | 25 | - |
| 52-2220 | Computer/Software Maintenance | 119,948 | 180,338 | 60,390 |
| 52-3851 | Contract Cost Allocation | 980 | 598 | (382) |
| 52-2201 | Computer Maintenance | 200 | 200 | - |
| 52-2204 | Building Repairs and Maintenance | 3,108 | 3,261 | 153 |
| 52-3101 | General Liability Insurance | 585 | 819 | 234 |
| 52-3105 | Building and Property Insurance | 553 | 1,016 | 463 |
| 52-3106 | Bonds Fidelity | 36 | 40 | 4 |
| 52-3201 | Communications | 350 | 350 | - |
| 52-3205 | Cell Phone | 720 | 750 | 30 |
| 52-3500 | Travel | 4,500 | 4,500 | - |
| 52-3505 | Mileage - Non-Overnight Travel | 200 | 100 | (100) |
| 52-3601 | Dues, Certification Fees, Subscriptions | 240 | 329 | 89 |
| 52-3700 | Education and Training | 4,794 | 5,655 | 861 |
| 52-3852 | Contract Services | - | - | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 136,239 | 197,981 | 61,742 |
| SUPPLIES | | | | |
| 53-1102 | Uniforms | 200 | 200 | - |
| 53-1230 | Utilities | 2,026 | 2,026 | - |
| Account Classification Total: 300 - SUPPLIES | | 2,226 | 2,226 | - |
| Division Total: 1130 - Clerk of Commission | | 251,937 | 320,925 | 68,988 |
| Department Total: 1110 - Board of Commissioners | | 549,189 | 628,091 | 78,902 |
| Department: 1320 - County Manager | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 379,222 | 398,224 | 19,002 |
| 51-2102 | Medical Insurance | 52,500 | 57,000 | 4,500 |
| 51-2103 | Life Insurance | 450 | 450 | - |
| 51-2200 | Social Security (FICA) Contributions | 21,493 | 22,512 | 1,019 |
| 51-2300 | Medicare | 5,499 | 5,774 | 275 |
| 51-2400 | Retirement Contribution | 59,728 | 63,461 | 3,733 |
| 51-2700 | Workers Compensation | 683 | 598 | (85) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 519,575 | 548,019 | 28,444 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 75 | 75 | - |
| 52-2220 | Computer/Software Maintenance | 1,920 | 2,030 | 110 |
| 52-3851 | Contract Cost Allocation | 1,469 | 2,166 | 697 |
| 52-2203 | Vehicle Repairs and Maintenance | 800 | 800 | - |
| 52-2204 | Building Repairs and Maintenance | 3,108 | 3,261 | 153 |
| 52-3101 | General Liability Insurance | 1,754 | 3,275 | 1,521 |
| 52-3103 | Auto Insurance | 1,085 | 1,584 | 499 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| 52-3105 | Building and Property Insurance | 553 | 1,016 | 463 |
| 52-3106 | Bonds Fidelity | 108 | 120 | 12 |
| 52-3201 | Communications | 1,300 | 1,300 | - |
| 52-3205 | Cell Phone | 2,500 | 2,500 | - |
| 52-3400 | Printing and Binding | 500 | - | (500) |
| 52-3500 | Travel | 3,500 | 3,500 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 300 | 300 | - |
| 52-3700 | Education and Training | 5,901 | 4,405 | (1,496) |
| 52-3900 | Other Purchased Services | 16,300 | 17,640 | 1,340 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 41,173 | 43,972 | 2,799 |
| SUPPLIES | | | | |
| 53-1102 | Uniforms | 200 | 200 | - |
| 53-1112 | Employee Awards Program | 28,700 | 28,700 | - |
| 53-1123 | Tires and Tubes | 1,180 | 400 | (780) |
| 53-1230 | Utilities | 2,026 | 2,026 | - |
| 53-1270 | Auto Fuel | 4,570 | 5,000 | 430 |
| 53-1705 | Intergvmt/Employee Relation Supplies | 16,550 | 17,000 | 450 |
| 53-1815 | Office Furniture | 500 | - | (500) |
| 53-1830 | Other Equipment | 500 | 500 | - |
| Account Classification Total: 300 - SUPPLIES | | 54,226 | 53,826 | (400) |
| Department Total: 1320 - County Manager | | 614,974 | 645,817 | 30,843 |
| Department: 1400 - Elections and Registration | | | | |
| Division: 1450 - Elections and Registration | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 181,217 | 190,321 | 9,104 |
| 51-1200 | Part-time Employees | - | - | - |
| 51-1300 | Overtime | 15,000 | 15,000 | - |
| 51-2102 | Medical Insurance | 70,000 | 76,000 | 6,000 |
| 51-2103 | Life Insurance | 492 | 510 | 18 |
| 51-2200 | Social Security (FICA) Contributions | 13,173 | 13,738 | 565 |
| 51-2300 | Medicare | 3,082 | 3,214 | 132 |
| 51-2400 | Retirement Contribution | 36,005 | 34,924 | (1,081) |
| 51-2700 | Workers Compensation | 355 | 309 | (46) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 319,324 | 334,016 | 14,692 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 100 | 100 | - |
| 52-3851 | Contract Cost Allocation | 1,959 | 2,211 | 252 |
| 52-2201 | Computer Maintenance | 500 | 500 | - |
| 52-2202 | Equipment Repairs and Maintenance | 50,000 | 50,000 | - |
| 52-2204 | Building Repairs and Maintenance | 4,072 | 4,272 | 200 |
| 52-3101 | General Liability Insurance | 2,046 | 2,866 | 820 |
| 52-3105 | Building and Property Insurance | 725 | 1,331 | 606 |
| 52-3106 | Bonds Fidelity | 125 | 139 | 14 |
| 52-3201 | Communications | 2,000 | 2,000 | - |
| 52-3203 | Postage and Shipping | 40,000 | 30,000 | (10,000) |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| 52-3205 | Cell Phone | 1,000 | 1,200 | 200 |
| 52-3300 | Advertising | 10,000 | 7,500 | (2,500) |
| 52-3400 | Printing and Binding | 42,000 | 42,000 | - |
| 52-3500 | Travel | 10,000 | 7,500 | (2,500) |
| 52-3505 | Mileage - Non-Overnight Travel | 1,500 | 1,500 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 3,500 | 4,000 | 500 |
| 52-3700 | Education and Training | 7,000 | 10,000 | 3,000 |
| 52-3852 | Contract Services | 262,000 | 260,000 | (2,000) |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 438,527 | 427,120 | (11,407) |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 10,000 | 10,000 | - |
| 53-1102 | Uniforms | 250 | 150 | (100) |
| 53-1230 | Utilities | 2,654 | 2,654 | - |
| 53-1805 | Computer Hardware / Software | 1,500 | - | (1,500) |
| 53-1810 | Office Equipment | 1,000 | 1,000 | - |
| 53-1815 | Office Furniture | 250 | 250 | - |
| 53-1830 | Other Equipment | 1,000 | 1,000 | - |
| Account Classification Total: 300 - SUPPLIES | | 16,654 | 15,054 | (1,600) |
| CAPITAL OUTLAYS | | | | |
| 54-2400 | Computers and Software | - | - | - |
| 54-2500 | Other Equipment | - | - | - |
| Account Classification Total: 400 - CAPITAL OUTLAYS | | - | - | - |
| Division Total: 1450 - Elections and Registration | | 774,505 | 776,190 | 1,685 |
| Department Total: 1400 - Elections and Registration | | 774,505 | 776,190 | 1,685 |
| Department: 1510 - Finance | | | | |
| Division: 1511 - Financial Administration | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 339,592 | 379,219 | 39,627 |
| 51-2102 | Medical Insurance | 87,500 | 95,000 | 7,500 |
| 51-2103 | Life Insurance | 573 | 738 | 165 |
| 51-2200 | Social Security (FICA) Contributions | 21,054 | 22,272 | 1,218 |
| 51-2300 | Medicare | 4,924 | 5,207 | 283 |
| 51-2400 | Retirement Contribution | 62,316 | 65,917 | 3,601 |
| 51-2700 | Workers Compensation | 613 | 539 | (74) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 516,572 | 568,892 | 52,320 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1204 | Auditor (Outside) | 151,200 | 149,500 | (1,700) |
| 52-1206 | Employee Medical Exam | 70 | 100 | 30 |
| 52-3620 | Bank and Credit Card Fees | 23,000 | 31,000 | 8,000 |
| 52-3851 | Contract Cost Allocation | 3,782 | 4,287 | 505 |
| 52-2202 | Equipment Repairs and Maintenance | 100 | 100 | - |
| 52-2204 | Building Repairs and Maintenance | 3,108 | 3,261 | 153 |
| 52-3101 | General Liability Insurance | 3,215 | 4,503 | 1,288 |
| 52-3105 | Building and Property Insurance | 553 | 1,016 | 463 |
| 52-3106 | Bonds Fidelity | 379 | 399 | 20 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| 52-3201 | Communications | 1,500 | - | (1,500) |
| 52-3203 | Postage and Shipping | 1,800 | 1,800 | - |
| 52-3205 | Cell Phone | 318 | - | (318) |
| 52-3300 | Advertising | 600 | 600 | - |
| 52-3400 | Printing and Binding | 882 | 800 | (82) |
| 52-3500 | Travel | 1,550 | 2,100 | 550 |
| 52-3505 | Mileage - Non-Overnight Travel | 50 | - | (50) |
| 52-3601 | Dues, Certification Fees, Subscriptions | 1,800 | 1,435 | (365) |
| 52-3700 | Education and Training | 3,606 | 14,994 | 11,388 |
| 52-3900 | Other Purchased Services | 400 | 450 | 50 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 197,913 | 216,345 | 18,432 |
| SUPPLIES | | | | |
| 53-1102 | Uniforms | 100 | 100 | - |
| 53-1230 | Utilities | 2,026 | 2,026 | - |
| 53-1805 | Computer Hardware / Software | 2,390 | - | (2,390) |
| 53-1815 | Office Furniture | 275 | 275 | - |
| Account Classification Total: 300 - SUPPLIES | | 4,791 | 2,401 | (2,390) |
| Division Total: 1511 - Financial Administration | | 719,276 | 787,638 | 68,362 |
| Division: 1515 - Treasury | | | | |
| OTHER COSTS | | | | |
| 57-1110 | City of LaGrange | 436,590 | 436,590 | - |
| 57-1210 | City of Hogansville | 59,400 | 59,400 | - |
| 57-1310 | City of West Point | 59,400 | 59,400 | - |
| Account Classification Total: 700 - OTHER COSTS | | 555,390 | 555,390 | - |
| Division Total: 1515 - Treasury | | 555,390 | 555,390 | - |
| Division: 1517 - Purchasing | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 165,912 | 145,952 | (19,960) |
| 51-2102 | Medical Insurance | 52,500 | 57,000 | 4,500 |
| 51-2103 | Life Insurance | 270 | 387 | 117 |
| 51-2200 | Social Security (FICA) Contributions | 10,287 | 9,049 | (1,238) |
| 51-2300 | Medicare | 2,405 | 2,116 | (289) |
| 51-2400 | Retirement Contribution | 23,138 | 19,111 | (4,027) |
| 51-2700 | Workers Compensation | 300 | 219 | (81) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 254,812 | 233,834 | (20,978) |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 90 | 90 | - |
| 52-3851 | Contract Cost Allocation | 1,469 | 1,658 | 189 |
| 52-2201 | Computer Maintenance | 150 | 150 | - |
| 52-2202 | Equipment Repairs and Maintenance | 100 | 100 | - |
| 52-2203 | Vehicle Repairs and Maintenance | 1,865 | 2,000 | 135 |
| 52-2204 | Building Repairs and Maintenance | 6,758 | 7,088 | 330 |
| 52-3101 | General Liability Insurance | 1,754 | 2,456 | 702 |
| 52-3103 | Auto Insurance | 3,253 | 4,751 | 1,498 |
| 52-3105 | Building and Property Insurance | 1,202 | 2,208 | 1,006 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|---|---------------------------|------------------|------------------------|
| 52-3106 | Bonds Fidelity | 108 | 119 | 11 |
| 52-3201 | Communications | 1,500 | 1,500 | - |
| 52-3203 | Postage and Shipping | 25 | 50 | 25 |
| 52-3205 | Cell Phone | 1,966 | 636 | (1,330) |
| 52-3300 | Advertising | - | 100 | 100 |
| 52-3400 | Printing and Binding | 150 | 200 | 50 |
| 52-3500 | Travel | 1,000 | 1,000 | - |
| 52-3505 | Mileage - Non-Overnight Travel | 175 | 200 | 25 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 970 | 1,000 | 30 |
| 52-3700 | Education and Training | 900 | 2,500 | 1,600 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 23,435 | 27,806 | 4,371 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 1,500 | 1,500 | - |
| 53-1102 | Uniforms | 300 | 400 | 100 |
| 53-1110 | Program Supplies and Materials | 700 | 500 | (200) |
| 53-1123 | Tires and Tubes | 1,335 | 1,200 | (135) |
| 53-1230 | Utilities | 4,404 | 4,404 | - |
| 53-1270 | Auto Fuel | 2,640 | 2,640 | - |
| 53-1805 | Computer Hardware / Software | 2,160 | - | (2,160) |
| 53-1810 | Office Equipment | - | 800 | 800 |
| 53-1830 | Other Equipment | 300 | 300 | - |
| Account Classification Total: 300 - SUPPLIES | | 13,339 | 11,744 | (1,595) |
| Division Total: 1517 - Purchasing | | 291,586 | 273,384 | (18,202) |
| Department Total: 1510 - Finance | | 1,566,252 | 1,616,413 | 50,161 |
| Department: 1530 - County Attorney | | | | |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1201 | County Attorney | 265,225 | 265,225 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 265,225 | 265,225 | - |
| Department Total: 1530 - County Attorney | | 265,225 | 265,225 | - |
| Department: 1535 - Information Technology | | | | |
| Division: 1535 - Information Technology Main | | | | |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-2220 | Computer/Software Maintenance | 339,004 | 287,898 | (51,106) |
| 52-3851 | Contract Cost Allocation | 490 | 553 | 63 |
| 52-2204 | Building Repairs and Maintenance | 2,167 | 2,273 | 106 |
| 52-3105 | Building and Property Insurance | 386 | 708 | 322 |
| 52-3201 | Communications | 8,000 | 7,000 | (1,000) |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 350,047 | 298,432 | (51,615) |
| SUPPLIES | | | | |
| 53-1230 | Utilities | 1,412 | 1,412 | - |
| Account Classification Total: 300 - SUPPLIES | | 1,412 | 1,412 | - |
| Division Total: 1535 - Information Technology Main | | 351,459 | 299,844 | (51,615) |
| Division: 1537 - GIS | | | | |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1309 | Data Processing | 174,427 | 185,767 | 11,340 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|---------------------------|----------------|------------------------|
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 174,427 | 185,767 | 11,340 |
| Division Total: 1537 - GIS | | 174,427 | 185,767 | 11,340 |
| Department Total: 1535 - Information Technology | | 525,886 | 485,611 | (40,275) |
| Department: 1540 - Human Resources | | | | |
| Division: 1540 - Human Resources | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 213,979 | 224,648 | 10,669 |
| 51-1300 | Overtime | 1,000 | 1,000 | - |
| 51-2102 | Medical Insurance | 52,500 | 57,000 | 4,500 |
| 51-2103 | Life Insurance | 411 | 423 | 12 |
| 51-2200 | Social Security (FICA) Contributions | 13,328 | 13,991 | 663 |
| 51-2300 | Medicare | 3,118 | 3,272 | 154 |
| 51-2400 | Retirement Contribution | 39,265 | 41,223 | 1,958 |
| 51-2700 | Workers Compensation | 385 | 337 | (48) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 323,986 | 341,894 | 17,908 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1200 | Professional | 14,000 | 25,000 | 11,000 |
| 52-1206 | Employee Medical Exam | 100 | 100 | - |
| 52-1214 | Employee Assistance Program | 8,000 | 25,000 | 17,000 |
| 52-3851 | Contract Cost Allocation | 1,424 | 1,613 | 189 |
| 52-2201 | Computer Maintenance | 200 | 200 | - |
| 52-2202 | Equipment Repairs and Maintenance | 1,000 | 1,000 | - |
| 52-2204 | Building Repairs and Maintenance | 3,214 | 3,372 | 158 |
| 52-3101 | General Liability Insurance | 1,754 | 2,456 | 702 |
| 52-3105 | Building and Property Insurance | 572 | 1,050 | 478 |
| 52-3106 | Bonds Fidelity | 272 | 280 | 8 |
| 52-3109 | First Responder PTSD Coverage | 21,640 | 21,640 | - |
| 52-3201 | Communications | 1,200 | 1,500 | 300 |
| 52-3203 | Postage and Shipping | 1,400 | 1,000 | (400) |
| 52-3205 | Cell Phone | 1,000 | 1,500 | 500 |
| 52-3400 | Printing and Binding | 500 | 500 | - |
| 52-3500 | Travel | - | 1,200 | 1,200 |
| 52-3505 | Mileage - Non-Overnight Travel | - | 500 | 500 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 500 | 1,000 | 500 |
| 52-3700 | Education and Training | 32,500 | 27,500 | (5,000) |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 89,276 | 116,411 | 27,135 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 4,000 | 5,000 | 1,000 |
| 53-1102 | Uniforms | 200 | 200 | - |
| 53-1112 | Employee Awards Program | 8,000 | 7,500 | (500) |
| 53-1230 | Utilities | 2,095 | 2,095 | - |
| 53-1805 | Computer Hardware / Software | 1,800 | 2,000 | 200 |
| 53-1810 | Office Equipment | 3,200 | 1,500 | (1,700) |
| 53-1815 | Office Furniture | 1,000 | 1,500 | 500 |
| Account Classification Total: 300 - SUPPLIES | | 20,295 | 19,795 | (500) |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|---------------------------|----------------|------------------------|
| Division Total: 1540 - Human Resources | | 433,557 | 478,100 | 44,543 |
| Division: 1542 - Payroll and Benefits | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 55,040 | 57,817 | 2,777 |
| 51-1200 | Part-time Employees | 18,720 | 18,720 | - |
| 51-1300 | Overtime | 500 | 500 | - |
| 51-2102 | Medical Insurance | 17,500 | 19,000 | 1,500 |
| 51-2103 | Life Insurance | 150 | 150 | - |
| 51-2200 | Social Security (FICA) Contributions | 4,604 | 4,777 | 173 |
| 51-2300 | Medicare | 1,076 | 1,116 | 40 |
| 51-2400 | Retirement Contribution | 10,100 | 10,609 | 509 |
| 51-2700 | Workers Compensation | 133 | 115 | (18) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 107,823 | 112,804 | 4,981 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 50 | 50 | - |
| 52-2220 | Computer/Software Maintenance | 16,000 | 15,000 | (1,000) |
| 52-3851 | Contract Cost Allocation | 1,424 | 1,613 | 189 |
| 52-2201 | Computer Maintenance | 200 | 200 | - |
| 52-2204 | Building Repairs and Maintenance | 1,865 | 1,956 | 91 |
| 52-3101 | General Liability Insurance | 585 | 819 | 234 |
| 52-3105 | Building and Property Insurance | 332 | 609 | 277 |
| 52-3106 | Bonds Fidelity | 200 | 250 | 50 |
| 52-3400 | Printing and Binding | 300 | 300 | - |
| 52-3500 | Travel | 300 | 300 | - |
| 52-3505 | Mileage - Non-Overnight Travel | 200 | 200 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 150 | 150 | - |
| 52-3700 | Education and Training | 300 | 300 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 21,906 | 21,747 | (159) |
| SUPPLIES | | | | |
| 53-1230 | Utilities | 1,216 | 1,215 | (1) |
| 53-1805 | Computer Hardware / Software | - | 500 | 500 |
| 53-1810 | Office Equipment | 200 | 200 | - |
| Account Classification Total: 300 - SUPPLIES | | 1,416 | 1,915 | 499 |
| Division Total: 1542 - Payroll and Benefits | | 131,145 | 136,467 | 5,322 |
| Department Total: 1540 - Human Resources | | 564,702 | 614,567 | 49,865 |
| Department: 1545 - Tax Commissioner | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 538,635 | 598,635 | 60,000 |
| 51-2102 | Medical Insurance | 175,000 | 209,000 | 34,000 |
| 51-2103 | Life Insurance | 1,386 | 1,490 | 104 |
| 51-2200 | Social Security (FICA) Contributions | 33,396 | 37,116 | 3,720 |
| 51-2300 | Medicare | 7,810 | 8,681 | 871 |
| 51-2400 | Retirement Contribution | 92,462 | 102,820 | 10,358 |
| 51-2700 | Workers Compensation | 2,078 | 1,959 | (119) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 850,767 | 959,701 | 108,934 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| <i>PURCHASED/CONTRACTED SERVICES</i> | | | | |
| 52-1206 | Employee Medical Exam | 100 | 100 | - |
| 52-2220 | Computer/Software Maintenance | 37,564 | 28,800 | (8,764) |
| 52-3851 | Contract Cost Allocation | 12,188 | 13,833 | 1,645 |
| 52-2202 | Equipment Repairs and Maintenance | 750 | 750 | - |
| 52-2203 | Vehicle Repairs and Maintenance | 500 | 500 | - |
| 52-2204 | Building Repairs and Maintenance | 12,154 | 12,748 | 594 |
| 52-3101 | General Liability Insurance | 5,260 | 7,368 | 2,108 |
| 52-3103 | Auto Insurance | 542 | 792 | 250 |
| 52-3105 | Building and Property Insurance | 2,161 | 3,970 | 1,809 |
| 52-3106 | Bonds Fidelity | 611 | 643 | 32 |
| 52-3201 | Communications | 5,000 | 5,000 | - |
| 52-3203 | Postage and Shipping | 64,500 | 64,500 | - |
| 52-3205 | Cell Phone | 1,550 | 1,550 | - |
| 52-3300 | Advertising | - | 400 | 400 |
| 52-3400 | Printing and Binding | 600 | 1,100 | 500 |
| 52-3500 | Travel | 3,000 | 4,500 | 1,500 |
| 52-3505 | Mileage - Non-Overnight Travel | 250 | 250 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 800 | 900 | 100 |
| 52-3700 | Education and Training | 2,490 | 2,610 | 120 |
| 52-3900 | Other Purchased Services | 24,036 | 26,456 | 2,420 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 174,056 | 176,770 | 2,714 |
| <i>SUPPLIES</i> | | | | |
| 53-1101 | Office Supplies | 6,250 | 6,025 | (225) |
| 53-1102 | Uniforms | 250 | 250 | - |
| 53-1123 | Tires and Tubes | 100 | 200 | 100 |
| 53-1230 | Utilities | 7,920 | 7,921 | 1 |
| 53-1270 | Auto Fuel | 1,300 | 1,300 | - |
| 53-1805 | Computer Hardware / Software | 10,438 | 2,000 | (8,438) |
| 53-1810 | Office Equipment | 500 | 500 | - |
| Account Classification Total: 300 - SUPPLIES | | 26,758 | 18,196 | (8,562) |
| Department Total: 1545 - Tax Commissioner | | 1,051,582 | 1,154,667 | 103,085 |
| Department: 1550 - Property Appraisal | | | | |
| <i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i> | | | | |
| 51-1100 | Regular Employees | 623,560 | 657,804 | 34,244 |
| 51-1200 | Part-time Employees | 18,096 | 18,096 | - |
| 51-1300 | Overtime | 8,000 | 5,000 | (3,000) |
| 51-1400 | Salaries - Board | 20,000 | 20,000 | - |
| 51-2102 | Medical Insurance | 175,000 | 209,000 | 34,000 |
| 51-2103 | Life Insurance | 1,463 | 1,524 | 61 |
| 51-2200 | Social Security (FICA) Contributions | 41,363 | 42,404 | 1,041 |
| 51-2300 | Medicare | 9,675 | 9,919 | 244 |
| 51-2400 | Retirement Contribution | 114,418 | 120,706 | 6,288 |
| 51-2700 | Workers Compensation | 7,023 | 6,534 | (489) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 1,018,598 | 1,090,987 | 72,389 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|---|---------------------------|------------------|------------------------|
| <i>PURCHASED/CONTRACTED SERVICES</i> | | | | |
| 52-1200 | Professional | 30,000 | 30,000 | - |
| 52-1206 | Employee Medical Exam | 150 | 150 | - |
| 52-2220 | Computer/Software Maintenance | 25,000 | 27,000 | 2,000 |
| 52-3851 | Contract Cost Allocation | 12,188 | 13,833 | 1,645 |
| 52-2202 | Equipment Repairs and Maintenance | 5,000 | 6,000 | 1,000 |
| 52-2203 | Vehicle Repairs and Maintenance | 2,500 | 2,500 | - |
| 52-2204 | Building Repairs and Maintenance | 8,757 | 9,185 | 428 |
| 52-3101 | General Liability Insurance | 6,137 | 8,596 | 2,459 |
| 52-3103 | Auto Insurance | 2,169 | 3,168 | 999 |
| 52-3105 | Building and Property Insurance | 1,558 | 2,861 | 1,303 |
| 52-3201 | Communications | 4,000 | 4,000 | - |
| 52-3203 | Postage and Shipping | 2,500 | 2,500 | - |
| 52-3205 | Cell Phone | 5,000 | 5,000 | - |
| 52-3300 | Advertising | 200 | 200 | - |
| 52-3400 | Printing and Binding | 28,000 | 30,000 | 2,000 |
| 52-3500 | Travel | 17,000 | 18,000 | 1,000 |
| 52-3505 | Mileage - Non-Overnight Travel | 300 | 300 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 1,610 | 2,500 | 890 |
| 52-3700 | Education and Training | 9,000 | 10,000 | 1,000 |
| 52-3852 | Contract Services | 130,326 | 158,161 | 27,835 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 291,395 | 333,954 | 42,559 |
| <i>SUPPLIES</i> | | | | |
| 53-1101 | Office Supplies | 2,500 | 3,000 | 500 |
| 53-1102 | Uniforms | 500 | 500 | - |
| 53-1113 | Other Supplies & Essentials | 180 | - | (180) |
| 53-1123 | Tires and Tubes | 325 | 650 | 325 |
| 53-1126 | Parts and Supplies | 270 | 300 | 30 |
| 53-1230 | Utilities | 5,707 | 5,707 | - |
| 53-1270 | Auto Fuel | 6,000 | 6,000 | - |
| 53-1400 | Books and Periodicals | 2,465 | 3,500 | 1,035 |
| 53-1805 | Computer Hardware / Software | 4,090 | 3,000 | (1,090) |
| 53-1815 | Office Furniture | - | 10,000 | 10,000 |
| 53-1830 | Other Equipment | 1,660 | 1,800 | 140 |
| Account Classification Total: 300 - SUPPLIES | | 23,697 | 34,457 | 10,760 |
| <i>CAPITAL OUTLAYS</i> | | | | |
| 54-2400 | Computers and Software | 35,000 | - | (35,000) |
| Account Classification Total: 400 - CAPITAL OUTLAYS | | 35,000 | - | (35,000) |
| Department Total: 1550 - Property Appraisal | | 1,368,690 | 1,459,398 | 90,708 |
| Department: 1565 - General Government | | | | |
| Division: 1565 - General Administration | | | | |
| <i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i> | | | | |
| 51-1100 | Regular Employees | 149,939 | 158,479 | 8,540 |
| 51-2102 | Medical Insurance | 35,000 | 38,000 | 3,000 |
| 51-2103 | Life Insurance | 270 | 279 | 9 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|--------------------------------------|---------------------------|----------------|------------------------|
| 51-2200 | Social Security (FICA) Contributions | 9,296 | 9,826 | 530 |
| 51-2300 | Medicare | 2,174 | 2,298 | 124 |
| 51-2400 | Retirement Contribution | 27,514 | 29,081 | 1,567 |
| 51-2700 | Workers Compensation | 270 | 237 | (33) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 224,463 | 238,200 | 13,737 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | - | 70 | 70 |
| 52-3851 | Contract Cost Allocation | 935 | 1,061 | 126 |
| 52-2204 | Building Repairs and Maintenance | 311 | 327 | 16 |
| 52-3101 | General Liability Insurance | 194 | - | (194) |
| 52-3105 | Building and Property Insurance | 56 | 102 | 46 |
| 52-3201 | Communications | 450 | 450 | - |
| 52-3205 | Cell Phone | 600 | 600 | - |
| 52-3505 | Mileage - Non-Overnight Travel | 367 | 367 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 2,913 | 2,977 | 64 |
| SUPPLIES | | | | |
| 53-1102 | Uniforms | - | 250 | 250 |
| 53-1230 | Utilities | 203 | 203 | - |
| 53-1805 | Computer Hardware / Software | 1,108 | - | (1,108) |
| Account Classification Total: 300 - SUPPLIES | | 1,311 | 453 | (858) |
| Division Total: 1565 - General Administration | | 228,687 | 241,630 | 12,943 |
| Division: 1566 - SO D/WR - Bldg/Grounds Detail | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 39,200 | 77,611 | 38,411 |
| 51-1300 | Overtime | 1,522 | 1,522 | - |
| 51-2102 | Medical Insurance | 17,500 | 38,000 | 20,500 |
| 51-2103 | Life Insurance | 130 | 132 | 2 |
| 51-2200 | Social Security (FICA) Contributions | 2,524 | 4,906 | 2,382 |
| 51-2300 | Medicare | 590 | 1,147 | 557 |
| 51-2400 | Retirement Contribution | 7,193 | 14,242 | 7,049 |
| 51-2700 | Workers Compensation | 721 | 1,265 | 544 |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 69,380 | 138,825 | 69,445 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 200 | 200 | - |
| 52-2202 | Equipment Repairs and Maintenance | 1,000 | 1,000 | - |
| 52-2203 | Vehicle Repairs and Maintenance | 1,325 | 1,325 | - |
| 52-3101 | General Liability Insurance | 1,169 | 1,637 | 468 |
| 52-3102 | Law Enforcement Liability | 1,795 | 1,356 | (439) |
| 52-3103 | Auto Insurance | 1,085 | 1,584 | 499 |
| 52-3204 | Non-Telephone Communication | 600 | 600 | - |
| 52-3205 | Cell Phone | 675 | 675 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 7,849 | 8,377 | 528 |
| SUPPLIES | | | | |
| 53-1102 | Uniforms | 400 | 400 | - |
| 53-1112 | Employee Awards Program | 50 | 50 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|--------------------------------------|------------------------------------|--------------------|--------------------------------|
| 53-1123 | Tires and Tubes | 800 | 800 | - |
| 53-1126 | Parts and Supplies | 1,300 | 1,300 | - |
| 53-1270 | Auto Fuel | 3,450 | 3,450 | - |
| Account Classification Total: 300 - SUPPLIES | | 6,000 | 6,000 | - |
| Division Total: 1566 - SO D/WR - Bldg/Grounds Detail | | 83,229 | 153,202 | 69,973 |
| Division: 1567 - Building and Grounds | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 220,660 | 231,685 | 11,025 |
| 51-1300 | Overtime | 10,000 | 10,000 | - |
| 51-2102 | Medical Insurance | 70,000 | 76,000 | 6,000 |
| 51-2103 | Life Insurance | 534 | 423 | (111) |
| 51-2200 | Social Security (FICA) Contributions | 14,300 | 14,985 | 685 |
| 51-2300 | Medicare | 3,346 | 3,505 | 159 |
| 51-2400 | Retirement Contribution | 40,491 | 42,513 | 2,022 |
| 51-2700 | Workers Compensation | 5,980 | 5,768 | (212) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 365,311 | 384,879 | 19,568 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 100 | 100 | - |
| 52-2220 | Computer/Software Maintenance | 20,000 | 20,000 | - |
| 52-3851 | Contract Cost Allocation | 1,424 | 1,613 | 189 |
| 52-2141 | Grounds Maintenance & Improvements | 55,000 | 55,000 | - |
| 52-2202 | Equipment Repairs and Maintenance | 500 | 500 | - |
| 52-2203 | Vehicle Repairs and Maintenance | 3,000 | 3,000 | - |
| 52-2204 | Building Repairs and Maintenance | 39,185 | 39,293 | 108 |
| 52-3101 | General Liability Insurance | 2,338 | 3,275 | 937 |
| 52-3103 | Auto Insurance | 2,169 | 3,168 | 999 |
| 52-3105 | Building and Property Insurance | 7,337 | 13,477 | 6,140 |
| 52-3201 | Communications | 4,632 | 4,632 | - |
| 52-3205 | Cell Phone | 3,500 | 3,500 | - |
| 52-3400 | Printing and Binding | 100 | 100 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 139,285 | 147,658 | 8,373 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 1,200 | 1,200 | - |
| 53-1102 | Uniforms | 2,000 | 2,000 | - |
| 53-1107 | Janitorial Supplies | 12,000 | 12,000 | - |
| 53-1123 | Tires and Tubes | 1,500 | 1,500 | - |
| 53-1230 | Utilities | 12,000 | 14,000 | 2,000 |
| 53-1270 | Auto Fuel | 13,500 | 13,500 | - |
| 53-1600 | Small Equipment | 2,500 | 2,500 | - |
| 53-1830 | Other Equipment | 3,000 | 3,000 | - |
| Account Classification Total: 300 - SUPPLIES | | 47,700 | 49,700 | 2,000 |
| CAPITAL OUTLAYS | | | | |
| 54-1200 | Site Improvements | - | 24,999 | 24,999 |
| Account Classification Total: 400 - CAPITAL OUTLAYS | | - | 24,999 | 24,999 |
| Division Total: 1567 - Building and Grounds | | 552,296 | 607,236 | 54,940 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|---------------------------|------------------|------------------------|
| Department Total: 1565 - General Government | | 864,212 | 1,002,068 | 137,856 |
| Department: 1580 - Records Management | | | | |
| Division: 1582 - Archive Records | | | | |
| OTHER COSTS | | | | |
| 57-2001 | Allocation | 141,198 | 155,477 | 14,279 |
| Account Classification Total: 700 - OTHER COSTS | | 141,198 | 155,477 | 14,279 |
| Division Total: 1582 - Archive Records | | 141,198 | 155,477 | 14,279 |
| Department Total: 1580 - Records Management | | 141,198 | 155,477 | 14,279 |
| Department: 1595 - General Association | | | | |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-3601 | Dues, Certification Fees, Subscriptions | 11,000 | 11,000 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 11,000 | 11,000 | - |
| OTHER COSTS | | | | |
| 57-2001 | Allocation | 33,000 | 33,000 | - |
| Account Classification Total: 700 - OTHER COSTS | | 33,000 | 33,000 | - |
| Department Total: 1595 - General Association | | 44,000 | 44,000 | - |
| Department: 1596 - Non-Departmental | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-2600 | Unemployment Insurance | 6,000 | 13,000 | 7,000 |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 6,000 | 13,000 | 7,000 |
| OTHER COSTS | | | | |
| 57-9000 | Contingency | - | 80,974 | 80,974 |
| Account Classification Total: 700 - OTHER COSTS | | - | 80,974 | 80,974 |
| Department Total: 1596 - Non-Departmental | | 6,000 | 93,974 | 87,974 |
| Department: 2Judicial Administration | | | | |
| Division: 2Judicial Administration Main | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 355,365 | 372,863 | 17,498 |
| 51-2102 | Medical Insurance | 91,875 | 100,130 | 8,255 |
| 51-2103 | Life Insurance | 605 | 612 | 7 |
| 51-2200 | Social Security (FICA) Contributions | 22,032 | 23,116 | 1,084 |
| 51-2300 | Medicare | 5,152 | 5,407 | 255 |
| 51-2400 | Retirement Contribution | 65,209 | 68,420 | 3,211 |
| 51-2700 | Workers Compensation | 447 | 403 | (44) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 540,685 | 570,951 | 30,266 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1202 | Contract Attorney - Judicial | 132,000 | 132,000 | - |
| 52-1206 | Employee Medical Exam | 50 | 100 | 50 |
| 52-3851 | Contract Cost Allocation | 4,670 | 9,635 | 4,965 |
| 52-2202 | Equipment Repairs and Maintenance | 2,820 | 2,820 | - |
| 52-2204 | Building Repairs and Maintenance | 21,915 | 22,986 | 1,071 |
| 52-3101 | General Liability Insurance | 3,215 | 9,823 | 6,608 |
| 52-3105 | Building and Property Insurance | 3,898 | 7,158 | 3,260 |
| 52-3106 | Bonds Fidelity | 357 | 379 | 22 |
| 52-3201 | Communications | 4,000 | 4,000 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| 52-3203 | Postage and Shipping | 400 | 500 | 100 |
| 52-3400 | Printing and Binding | 250 | 500 | 250 |
| 52-3500 | Travel | 2,552 | 2,700 | 148 |
| 52-3505 | Mileage - Non-Overnight Travel | 250 | 250 | - |
| 52-3510 | Travel/Training - Indigent Attorney | 2,680 | 3,000 | 320 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 1,550 | 1,500 | (50) |
| 52-3700 | Education and Training | 1,500 | 1,500 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 182,107 | 198,851 | 16,744 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 2,000 | 4,000 | 2,000 |
| 53-1102 | Uniforms | 450 | 500 | 50 |
| 53-1111 | Indigent Supplies | 1,500 | 1,500 | - |
| 53-1230 | Utilities | 14,281 | 14,281 | - |
| 53-1805 | Computer Hardware / Software | 1,118 | - | (1,118) |
| 53-1810 | Office Equipment | 1,023 | 5,000 | 3,977 |
| 53-1815 | Office Furniture | 4,207 | 2,000 | (2,207) |
| 53-1830 | Other Equipment | - | - | - |
| Account Classification Total: 300 - SUPPLIES | | 24,579 | 27,281 | 2,702 |
| Division Total: 2Judicial Administration Main | | 747,371 | 797,083 | 49,712 |
| Division: 2110 - Drug Lab | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 47,523 | 49,882 | 2,359 |
| 51-1200 | Part-time Employees | 30,000 | 21,112 | (8,888) |
| 51-2102 | Medical Insurance | 17,500 | 19,000 | 1,500 |
| 51-2103 | Life Insurance | 144 | 150 | 6 |
| 51-2200 | Social Security (FICA) Contributions | 5,190 | 5,711 | 521 |
| 51-2300 | Medicare | 1,213 | 1,335 | 122 |
| 51-2400 | Retirement Contribution | 8,721 | 9,154 | 433 |
| 51-2700 | Workers Compensation | 152 | 139 | (13) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 110,443 | 106,483 | (3,960) |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 100 | 70 | (30) |
| 52-3851 | Contract Cost Allocation | 1,869 | 2,121 | 252 |
| 52-2202 | Equipment Repairs and Maintenance | 600 | 600 | - |
| 52-2204 | Building Repairs and Maintenance | 2,729 | 2,863 | 134 |
| 52-3101 | General Liability Insurance | 15,000 | 16,000 | 1,000 |
| 52-3105 | Building and Property Insurance | 486 | 892 | 406 |
| 52-3106 | Bonds Fidelity | 72 | 80 | 8 |
| 52-3201 | Communications | 750 | 750 | - |
| 52-3203 | Postage and Shipping | 100 | 100 | - |
| 52-3400 | Printing and Binding | 100 | 100 | - |
| 52-3500 | Travel | 250 | 250 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 100 | 100 | - |
| 52-3700 | Education and Training | 500 | 500 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 22,656 | 24,426 | 1,770 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|---|---------------------------|------------------|------------------------|
| <i>SUPPLIES</i> | | | | |
| 53-1101 | Office Supplies | 1,280 | 1,200 | (80) |
| 53-1102 | Uniforms | - | 100 | 100 |
| 53-1125 | Drug Testing/Monitoring Supplies | 120,000 | 120,000 | - |
| 53-1230 | Utilities | 1,779 | 1,779 | - |
| 53-1805 | Computer Hardware / Software | 1,200 | 1,200 | - |
| 53-1810 | Office Equipment | - | 200 | 200 |
| 53-1815 | Office Furniture | 120 | 200 | 80 |
| <i>Account Classification Total: 300 - SUPPLIES</i> | | 124,379 | 124,679 | 300 |
| Division Total: 2110 - Drug Lab | | 257,478 | 255,588 | (1,890) |
| Department Total: 2Judicial Administration | | 1,004,849 | 1,052,671 | 47,822 |
| Department: 2150 - Superior Court | | | | |
| <i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i> | | | | |
| 51-1200 | Part-time Employees | 40,960 | 44,590 | 3,630 |
| 51-1900 | Salary Supplements | 65,250 | 65,250 | - |
| 51-1910 | Judge's Secretary Supplement | 7,200 | 7,200 | - |
| 51-2200 | Social Security (FICA) Contributions | 2,765 | 2,765 | - |
| 51-2300 | Medicare | 644 | 644 | - |
| 51-2700 | Workers Compensation | 77 | 70 | (7) |
| <i>Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i> | | 116,896 | 120,519 | 3,623 |
| <i>PURCHASED/CONTRACTED SERVICES</i> | | | | |
| 52-1206 | Employee Medical Exam | - | 100 | 100 |
| 52-1301 | Court Reporter | 110,000 | 120,000 | 10,000 |
| 52-1302 | Interpreter/Witness/Indigent Reporter | 8,000 | 8,000 | - |
| 52-3851 | Contract Cost Allocation | 9,521 | 10,786 | 1,265 |
| 52-2202 | Equipment Repairs and Maintenance | 650 | 700 | 50 |
| 52-2204 | Building Repairs and Maintenance | 27,320 | 28,655 | 1,335 |
| 52-3101 | General Liability Insurance | 877 | 1,228 | 351 |
| 52-3105 | Building and Property Insurance | 4,859 | 8,924 | 4,065 |
| 52-3201 | Communications | 3,500 | 3,500 | - |
| 52-3203 | Postage and Shipping | 100 | 75 | (25) |
| 52-3301 | Grand Jury Presentment | 750 | 750 | - |
| 52-3400 | Printing and Binding | 100 | 100 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 4,600 | 5,000 | 400 |
| 52-3603 | Jury Per Diem | 200,000 | 200,000 | - |
| 52-3700 | Education and Training | 160 | 500 | 340 |
| <i>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</i> | | 370,437 | 388,318 | 17,881 |
| <i>SUPPLIES</i> | | | | |
| 53-1101 | Office Supplies | 750 | 1,000 | 250 |
| 53-1230 | Utilities | 17,804 | 17,804 | - |
| 53-1300 | Food and Catering | 1,000 | - | (1,000) |
| 53-1810 | Office Equipment | 340 | - | (340) |
| <i>Account Classification Total: 300 - SUPPLIES</i> | | 19,894 | 18,804 | (1,090) |
| Department Total: 2150 - Superior Court | | 507,227 | 527,641 | 20,414 |
| Department: 2180 - Clerk of Courts | | | | |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 542,599 | 569,458 | 26,859 |
| 51-1200 | Part-time Employees | 51,646 | 65,570 | 13,924 |
| 51-1300 | Overtime | 26,400 | 26,400 | - |
| 51-1450 | Board - Equalization | 7,000 | 10,500 | 3,500 |
| 51-2102 | Medical Insurance | 210,000 | 228,000 | 18,000 |
| 51-2103 | Life Insurance | 1,332 | 1,476 | 144 |
| 51-2200 | Social Security (FICA) Contributions | 37,920 | 41,225 | 3,305 |
| 51-2300 | Medicare | 8,870 | 9,643 | 773 |
| 51-2400 | Retirement Contribution | 99,567 | 104,496 | 4,929 |
| 51-2700 | Workers Compensation | 1,050 | 953 | (97) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 986,384 | 1,057,721 | 71,337 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 150 | 150 | - |
| 52-2220 | Computer/Software Maintenance | 36,500 | 39,000 | 2,500 |
| 52-3851 | Contract Cost Allocation | 23,352 | 26,515 | 3,163 |
| 52-2204 | Building Repairs and Maintenance | 22,754 | 23,866 | 1,112 |
| 52-3101 | General Liability Insurance | 7,306 | 10,233 | 2,927 |
| 52-3105 | Building and Property Insurance | 4,047 | 7,433 | 3,386 |
| 52-3106 | Bonds Fidelity | 1,515 | 1,167 | (348) |
| 52-3201 | Communications | 6,000 | 6,000 | - |
| 52-3203 | Postage and Shipping | 11,000 | 12,000 | 1,000 |
| 52-3300 | Advertising | 300 | 300 | - |
| 52-3400 | Printing and Binding | 4,800 | 4,500 | (300) |
| 52-3500 | Travel | 4,000 | 4,000 | - |
| 52-3505 | Mileage - Non-Overnight Travel | 1,100 | 1,100 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 3,350 | 3,200 | (150) |
| 52-3700 | Education and Training | 1,250 | 1,150 | (100) |
| 52-3900 | Other Purchased Services | 48,000 | 48,000 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 175,424 | 188,614 | 13,190 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 8,550 | 9,500 | 950 |
| 53-1102 | Uniforms | 250 | 280 | 30 |
| 53-1230 | Utilities | 14,828 | 14,828 | - |
| 53-1805 | Computer Hardware / Software | 2,500 | - | (2,500) |
| Account Classification Total: 300 - SUPPLIES | | 26,128 | 24,608 | (1,520) |
| Department Total: 2180 - Clerk of Courts | | 1,187,936 | 1,270,943 | 83,007 |
| Department: 2200 - District Attorney | | | | |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-3851 | Contract Cost Allocation | 14,012 | 15,910 | 1,898 |
| 52-2204 | Building Repairs and Maintenance | 13,631 | 14,297 | 666 |
| 52-3105 | Building and Property Insurance | 2,424 | 4,453 | 2,029 |
| 52-3201 | Communications | 1,400 | 1,500 | 100 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 31,467 | 36,160 | 4,693 |
| SUPPLIES | | | | |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|---------------------------|------------------|------------------------|
| 53-1230 | Utilities | 8,883 | 8,883 | - |
| Account Classification Total: 300 - SUPPLIES | | 8,883 | 8,883 | - |
| OTHER COSTS | | | | |
| 57-2001 | Allocation | 1,202,706 | 1,352,706 | 150,000 |
| Account Classification Total: 700 - OTHER COSTS | | 1,202,706 | 1,352,706 | 150,000 |
| Department Total: 2200 - District Attorney | | 1,243,056 | 1,397,749 | 154,693 |
| Department: 2300 - State Court | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 176,725 | 181,409 | 4,684 |
| 51-1200 | Part-time Employees | 10,000 | 6,370 | (3,630) |
| 51-2102 | Medical Insurance | 35,000 | 38,000 | 3,000 |
| 51-2103 | Life Insurance | 270 | 276 | 6 |
| 51-2200 | Social Security (FICA) Contributions | 11,352 | 11,643 | 291 |
| 51-2300 | Medicare | 2,654 | 2,722 | 68 |
| 51-2400 | Retirement Contribution | 32,430 | 33,288 | 858 |
| 51-2700 | Workers Compensation | 329 | 282 | (47) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 268,760 | 273,990 | 5,230 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1202 | Contract Attorney - Judicial | - | 2,200 | 2,200 |
| 52-1206 | Employee Medical Exam | 35 | 35 | - |
| 52-1301 | Court Reporter | 38,400 | 40,000 | 1,600 |
| 52-1302 | Interpreter/Witness/Indigent Reporter | 14,000 | 14,000 | - |
| 52-3851 | Contract Cost Allocation | 3,737 | 4,242 | 505 |
| 52-2202 | Equipment Repairs and Maintenance | 500 | 500 | - |
| 52-2204 | Building Repairs and Maintenance | 10,628 | 11,148 | 520 |
| 52-3101 | General Liability Insurance | 2,046 | 2,866 | 820 |
| 52-3105 | Building and Property Insurance | 1,890 | 3,472 | 1,582 |
| 52-3201 | Communications | 1,600 | 1,600 | - |
| 52-3203 | Postage and Shipping | 200 | 100 | (100) |
| 52-3400 | Printing and Binding | 100 | 100 | - |
| 52-3500 | Travel | 750 | 750 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 2,600 | 3,000 | 400 |
| 52-3603 | Jury Per Diem | 48,000 | 60,000 | 12,000 |
| 52-3700 | Education and Training | 1,000 | 1,000 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 125,486 | 145,013 | 19,527 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 1,000 | 1,000 | - |
| 53-1230 | Utilities | 6,926 | 6,926 | - |
| 53-1805 | Computer Hardware / Software | - | - | - |
| 53-1810 | Office Equipment | - | 200 | 200 |
| 53-1815 | Office Furniture | 200 | - | (200) |
| 53-1830 | Other Equipment | 200 | - | (200) |
| Account Classification Total: 300 - SUPPLIES | | 8,326 | 8,126 | (200) |
| Department Total: 2300 - State Court | | 402,572 | 427,129 | 24,557 |
| Department: 2350 - Solicitor | | | | |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 442,349 | 464,077 | 21,728 |
| 51-1200 | Part-time Employees | 75,400 | 50,960 | (24,440) |
| 51-2102 | Medical Insurance | 126,875 | 137,750 | 10,875 |
| 51-2103 | Life Insurance | 710 | 884 | 174 |
| 51-2200 | Social Security (FICA) Contributions | 34,000 | 31,934 | (2,066) |
| 51-2300 | Medicare | 7,800 | 7,467 | (333) |
| 51-2400 | Retirement Contribution | 81,171 | 85,157 | 3,986 |
| 51-2700 | Workers Compensation | 525 | 453 | (72) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 768,830 | 778,682 | 9,852 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 120 | 200 | 80 |
| 52-3851 | Contract Cost Allocation | 5,605 | 6,364 | 759 |
| 52-2202 | Equipment Repairs and Maintenance | 2,700 | 2,700 | - |
| 52-2204 | Building Repairs and Maintenance | 9,154 | 9,602 | 448 |
| 52-3101 | General Liability Insurance | 4,384 | 6,140 | 1,756 |
| 52-3105 | Building and Property Insurance | 1,628 | 2,991 | 1,363 |
| 52-3201 | Communications | 3,900 | 4,300 | 400 |
| 52-3203 | Postage and Shipping | 3,000 | 3,000 | - |
| 52-3205 | Cell Phone | 540 | 540 | - |
| 52-3400 | Printing and Binding | 675 | 800 | 125 |
| 52-3500 | Travel | 3,500 | 4,000 | 500 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 1,000 | 1,200 | 200 |
| 52-3700 | Education and Training | 950 | 950 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 37,156 | 42,787 | 5,631 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 2,325 | 2,500 | 175 |
| 53-1230 | Utilities | 5,966 | 5,966 | - |
| 53-1805 | Computer Hardware / Software | 4,000 | 2,500 | (1,500) |
| 53-1810 | Office Equipment | 1,000 | 1,000 | - |
| 53-1815 | Office Furniture | 500 | 500 | - |
| Account Classification Total: 300 - SUPPLIES | | 13,791 | 12,466 | (1,325) |
| Department Total: 2350 - Solicitor | | 819,777 | 833,935 | 14,158 |
| Department: 2400 - Magistrate Court | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 296,159 | 376,359 | 80,200 |
| 51-1200 | Part-time Employees | 36,488 | 48,295 | 11,807 |
| 51-2102 | Medical Insurance | 87,500 | 114,000 | 26,500 |
| 51-2103 | Life Insurance | 651 | 770 | 119 |
| 51-2200 | Social Security (FICA) Contributions | 20,000 | 26,328 | 6,328 |
| 51-2300 | Medicare | 3,300 | 6,157 | 2,857 |
| 51-2400 | Retirement Contribution | 36,000 | 42,227 | 6,227 |
| 51-2700 | Workers Compensation | 656 | 743 | 87 |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 480,754 | 614,879 | 134,125 |
| PURCHASED/CONTRACTED SERVICES | | | | |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|---------------------------|----------------|------------------------|
| 52-1206 | Employee Medical Exam | 100 | 100 | - |
| 52-1302 | Interpreter/Witness/Indigent Reporter | 5,000 | 5,000 | - |
| 52-2220 | Computer/Software Maintenance | 36,000 | 36,000 | - |
| 52-3851 | Contract Cost Allocation | 7,074 | 8,022 | 948 |
| 52-2202 | Equipment Repairs and Maintenance | 700 | 700 | - |
| 52-2204 | Building Repairs and Maintenance | 18,063 | 18,946 | 883 |
| 52-3101 | General Liability Insurance | 3,215 | 4,503 | 1,288 |
| 52-3105 | Building and Property Insurance | 3,213 | 5,900 | 2,687 |
| 52-3106 | Bonds Fidelity | 600 | 600 | - |
| 52-3201 | Communications | 2,300 | 2,300 | - |
| 52-3203 | Postage and Shipping | 2,000 | 2,000 | - |
| 52-3400 | Printing and Binding | 2,500 | 2,500 | - |
| 52-3500 | Travel | 100 | 2,000 | 1,900 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 5,000 | 5,000 | - |
| 52-3700 | Education and Training | 1,000 | 1,000 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 86,865 | 94,571 | 7,706 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 3,000 | 3,500 | 500 |
| 53-1102 | Uniforms | 500 | 300 | (200) |
| 53-1230 | Utilities | 11,771 | 11,771 | - |
| 53-1805 | Computer Hardware / Software | 700 | - | (700) |
| 53-1810 | Office Equipment | 1,900 | 500 | (1,400) |
| 53-1815 | Office Furniture | - | 3,500 | 3,500 |
| Account Classification Total: 300 - SUPPLIES | | 17,871 | 19,571 | 1,700 |
| Department Total: 2400 - Magistrate Court | | 585,490 | 729,021 | 143,531 |
| Department: 2450 - Probate Court | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 247,993 | 268,512 | 20,519 |
| 51-2102 | Medical Insurance | 87,500 | 95,000 | 7,500 |
| 51-2103 | Life Insurance | 645 | 678 | 33 |
| 51-2200 | Social Security (FICA) Contributions | 15,376 | 16,648 | 1,272 |
| 51-2300 | Medicare | 3,596 | 3,894 | 298 |
| 51-2400 | Retirement Contribution | 45,507 | 49,271 | 3,764 |
| 51-2700 | Workers Compensation | 447 | 403 | (44) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 401,064 | 434,406 | 33,342 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 100 | 100 | - |
| 52-1213 | Lunacy Hearing Fees | 440 | 800 | 360 |
| 52-2220 | Computer/Software Maintenance | 6,000 | 6,600 | 600 |
| 52-3851 | Contract Cost Allocation | 4,761 | 5,393 | 632 |
| 52-2202 | Equipment Repairs and Maintenance | 675 | 675 | - |
| 52-2204 | Building Repairs and Maintenance | 26,624 | 27,925 | 1,301 |
| 52-3101 | General Liability Insurance | 2,923 | 4,094 | 1,171 |
| 52-3105 | Building and Property Insurance | 4,735 | 8,697 | 3,962 |
| 52-3106 | Bonds Fidelity | 850 | 850 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| 52-3201 | Communications | 2,200 | 2,200 | - |
| 52-3203 | Postage and Shipping | 3,900 | 3,900 | - |
| 52-3400 | Printing and Binding | 150 | 150 | - |
| 52-3500 | Travel | 690 | 2,900 | 2,210 |
| 52-3505 | Mileage - Non-Overnight Travel | 275 | 275 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 3,224 | 2,570 | (654) |
| 52-3700 | Education and Training | 825 | 1,400 | 575 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 58,372 | 68,529 | 10,157 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 3,710 | 2,850 | (860) |
| 53-1102 | Uniforms | 300 | 300 | - |
| 53-1230 | Utilities | 17,350 | 17,350 | - |
| 53-1400 | Books and Periodicals | 50 | 550 | 500 |
| 53-1805 | Computer Hardware / Software | 706 | - | (706) |
| 53-1810 | Office Equipment | 2,525 | 350 | (2,175) |
| 53-1815 | Office Furniture | 1,050 | 300 | (750) |
| Account Classification Total: 300 - SUPPLIES | | 25,691 | 21,700 | (3,991) |
| Department Total: 2450 - Probate Court | | 485,127 | 524,635 | 39,508 |
| Department: 2600 - Juvenile Justice | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 638,111 | 646,210 | 8,099 |
| 51-1200 | Part-time Employees | 18,186 | 39,312 | 21,126 |
| 51-1300 | Overtime | 1,500 | 2,500 | 1,000 |
| 51-2102 | Medical Insurance | 157,500 | 171,000 | 13,500 |
| 51-2103 | Life Insurance | 1,311 | 1,182 | (129) |
| 51-2200 | Social Security (FICA) Contributions | 40,938 | 41,531 | 593 |
| 51-2300 | Medicare | 9,574 | 9,711 | 137 |
| 51-2400 | Retirement Contribution | 88,982 | 118,580 | 29,598 |
| 51-2700 | Workers Compensation | 1,187 | 1,002 | (185) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 957,289 | 1,031,028 | 73,739 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1202 | Contract Attorney - Judicial | 278,000 | 292,000 | 14,000 |
| 52-1206 | Employee Medical Exam | 150 | 100 | (50) |
| 52-1301 | Court Reporter | 500 | 500 | - |
| 52-1302 | Interpreter/Witness/Indigent Reporter | 3,000 | 2,000 | (1,000) |
| 52-2220 | Computer/Software Maintenance | 22,264 | 20,000 | (2,264) |
| 52-3851 | Contract Cost Allocation | 7,254 | 8,202 | 948 |
| 52-2202 | Equipment Repairs and Maintenance | 1,755 | 1,755 | - |
| 52-2203 | Vehicle Repairs and Maintenance | 400 | 400 | - |
| 52-2204 | Building Repairs and Maintenance | 39,751 | 41,693 | 1,942 |
| 52-3101 | General Liability Insurance | 4,968 | 6,959 | 1,991 |
| 52-3103 | Auto Insurance | 543 | 792 | 249 |
| 52-3105 | Building and Property Insurance | 7,072 | 12,990 | 5,918 |
| 52-3106 | Bonds Fidelity | 397 | 419 | 22 |
| 52-3201 | Communications | 4,800 | 4,800 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|---|---------------------------|------------------|------------------------|
| 52-3203 | Postage and Shipping | 2,000 | 2,160 | 160 |
| 52-3205 | Cell Phone | 2,160 | 2,000 | (160) |
| 52-3300 | Advertising | 597 | - | (597) |
| 52-3400 | Printing and Binding | 347 | 347 | - |
| 52-3500 | Travel | 3,400 | 4,800 | 1,400 |
| 52-3505 | Mileage - Non-Overnight Travel | 325 | 325 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 932 | 1,641 | 709 |
| 52-3700 | Education and Training | 1,581 | 1,979 | 398 |
| 52-3900 | Other Purchased Services | 64,000 | 24,000 | (40,000) |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 446,196 | 429,862 | (16,334) |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 3,725 | 5,178 | 1,453 |
| 53-1102 | Uniforms | 323 | 300 | (23) |
| 53-1110 | Program Supplies and Materials | 680 | 680 | - |
| 53-1112 | Employee Awards Program | 500 | - | (500) |
| 53-1123 | Tires and Tubes | 400 | 400 | - |
| 53-1230 | Utilities | 25,904 | 25,904 | - |
| 53-1270 | Auto Fuel | 500 | 350 | (150) |
| 53-1805 | Computer Hardware / Software | 7,730 | 2,700 | (5,030) |
| 53-1815 | Office Furniture | - | 1,850 | 1,850 |
| Account Classification Total: 300 - SUPPLIES | | 39,762 | 37,362 | (2,400) |
| Department Total: 2600 - Juvenile Justice | | 1,443,247 | 1,498,252 | 55,005 |
| Department: 2800 - Public Defender | | | | |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-3851 | Contract Cost Allocation | 2,668 | 3,047 | 379 |
| 52-2130 | Custodial | - | 4,200 | 4,200 |
| 52-2202 | Equipment Repairs and Maintenance | 1,359 | 1,359 | - |
| 52-2204 | Building Repairs and Maintenance | 250 | 200 | (50) |
| 52-3105 | Building and Property Insurance | 343 | 630 | 287 |
| 52-3201 | Communications | 3,278 | 3,200 | (78) |
| 52-3203 | Postage and Shipping | 1,300 | 600 | (700) |
| 52-3400 | Printing and Binding | 150 | 100 | (50) |
| 52-3601 | Dues, Certification Fees, Subscriptions | 1,624 | 2,100 | 476 |
| 52-3910 | Court Costs and Other Evidence Charges | 200 | 100 | (100) |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 11,172 | 15,536 | 4,364 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 6,504 | 4,500 | (2,004) |
| 53-1230 | Utilities | 4,800 | 4,000 | (800) |
| 53-1830 | Other Equipment | 877 | 640 | (237) |
| Account Classification Total: 300 - SUPPLIES | | 12,181 | 9,140 | (3,041) |
| OTHER COSTS | | | | |
| 57-2001 | Allocation | 691,113 | 792,226 | 101,113 |
| Account Classification Total: 700 - OTHER COSTS | | 691,113 | 792,226 | 101,113 |
| Department Total: 2800 - Public Defender | | 714,466 | 816,902 | 102,436 |
| Department: 3300 - Sheriff | | | | |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|---------------------------|------------------|------------------------|
| Division: 3310 - Sheriff Administration | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 5,222,519 | 5,754,363 | 531,844 |
| 51-1200 | Part-time Employees | 45,000 | 45,000 | - |
| 51-1300 | Overtime | 250,000 | 250,000 | - |
| 51-2102 | Medical Insurance | 1,575,000 | 1,824,000 | 249,000 |
| 51-2103 | Life Insurance | 11,970 | 13,672 | 1,702 |
| 51-2200 | Social Security (FICA) Contributions | 349,082 | 372,109 | 23,027 |
| 51-2300 | Medicare | 56,314 | 88,091 | 31,777 |
| 51-2400 | Retirement Contribution | 1,013,862 | 1,055,236 | 41,374 |
| 51-2700 | Workers Compensation | 92,358 | 89,547 | (2,811) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 8,616,105 | 9,492,018 | 875,913 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 4,500 | 4,500 | - |
| 52-2220 | Computer/Software Maintenance | 89,709 | 224,129 | 134,420 |
| 52-3851 | Contract Cost Allocation | 36,014 | 41,075 | 5,061 |
| 52-2201 | Computer Maintenance | 500 | 500 | - |
| 52-2202 | Equipment Repairs and Maintenance | 19,000 | 14,750 | (4,250) |
| 52-2203 | Vehicle Repairs and Maintenance | 184,000 | 200,000 | 16,000 |
| 52-2204 | Building Repairs and Maintenance | 39,091 | 40,806 | 1,715 |
| 52-2206 | Boat Repair and Maintenance | 1,000 | 1,000 | - |
| 52-3101 | General Liability Insurance | 46,173 | 64,672 | 18,499 |
| 52-3102 | Law Enforcement Liability | 79,846 | 60,339 | (19,507) |
| 52-3103 | Auto Insurance | 55,754 | 81,438 | 25,684 |
| 52-3105 | Building and Property Insurance | 43,865 | 80,568 | 36,703 |
| 52-3106 | Bonds Fidelity | 1,300 | 1,300 | - |
| 52-3201 | Communications | 16,020 | 29,532 | 13,512 |
| 52-3203 | Postage and Shipping | 5,500 | 5,000 | (500) |
| 52-3204 | Non-Telephone Communication | 2,500 | 2,500 | - |
| 52-3205 | Cell Phone | 43,000 | 43,000 | - |
| 52-3300 | Advertising | 250 | 250 | - |
| 52-3400 | Printing and Binding | 1,000 | 1,000 | - |
| 52-3500 | Travel | 9,875 | 12,000 | 2,125 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 4,000 | 4,500 | 500 |
| 52-3602 | Vehicle Tag and Title | 500 | 550 | 50 |
| 52-3605 | Motor Vehicle Impact Fee - GA,DOR | 100 | 100 | - |
| 52-3615 | Georgia Sheriffs Assoc Database Fee | 500 | 500 | - |
| 52-3700 | Education and Training | 7,630 | 16,500 | 8,870 |
| 52-3900 | Other Purchased Services | 24,432 | 27,200 | 2,768 |
| 52-3930 | Travel for Prisoners | 2,500 | 2,500 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 718,559 | 960,209 | 241,650 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 10,500 | 10,000 | (500) |
| 53-1102 | Uniforms | 24,500 | 27,000 | 2,500 |
| 53-1108 | Tactical Defense Supplies | 51,000 | 45,000 | (6,000) |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| 53-1110 | Program Supplies and Materials | 8,000 | 500 | (7,500) |
| 53-1114 | Intoximeter Supplies | 500 | 1,000 | 500 |
| 53-1123 | Tires and Tubes | 29,000 | 37,000 | 8,000 |
| 53-1175 | US DOJ Bulletproof Vest | 3,000 | 3,000 | - |
| 53-1230 | Utilities | 22,868 | 25,268 | 2,400 |
| 53-1270 | Auto Fuel | 453,000 | 453,000 | - |
| 53-1301 | Food Table Supplies | 800 | 1,000 | 200 |
| 53-1701 | Buy Money | - | 3,500 | 3,500 |
| 53-1805 | Computer Hardware / Software | 35,273 | 1,200 | (34,073) |
| 53-1815 | Office Furniture | 7,000 | 6,500 | (500) |
| 53-1830 | Other Equipment | 3,000 | 13,713 | 10,713 |
| Account Classification Total: 300 - SUPPLIES | | 648,441 | 627,681 | (20,760) |
| Division Total: 3310 - Sheriff Administration | | 9,983,105 | 11,079,908 | 1,096,803 |
| Division: 3326 - Jail Operations | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 2,783,361 | 2,950,922 | 167,561 |
| 51-1200 | Part-time Employees | 53,926 | - | (53,926) |
| 51-1300 | Overtime | 500,000 | 500,000 | - |
| 51-2102 | Medical Insurance | 1,032,500 | 1,140,000 | 107,500 |
| 51-2103 | Life Insurance | 6,396 | 7,692 | 1,296 |
| 51-2200 | Social Security (FICA) Contributions | 207,000 | 193,872 | (13,128) |
| 51-2300 | Medicare | 35,000 | 50,034 | 15,034 |
| 51-2400 | Retirement Contribution | 602,496 | 531,807 | (70,689) |
| 51-2700 | Workers Compensation | 50,366 | 46,402 | (3,964) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 5,271,045 | 5,420,729 | 149,684 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 1,800 | 3,000 | 1,200 |
| 52-1208 | Medical Fees | 2,000,000 | 2,000,000 | - |
| 52-2220 | Computer/Software Maintenance | 11,500 | 14,066 | 2,566 |
| 52-2141 | Grounds Maintenance & Improvements | 500 | 500 | - |
| 52-2201 | Computer Maintenance | 500 | 500 | - |
| 52-2202 | Equipment Repairs and Maintenance | 30,800 | 32,000 | 1,200 |
| 52-2204 | Building Repairs and Maintenance | 191,260 | 191,260 | - |
| 52-3101 | General Liability Insurance | 29,808 | 41,750 | 11,942 |
| 52-3102 | Law Enforcement Liability | 54,726 | 41,356 | (13,370) |
| 52-3201 | Communications | 10,100 | 10,920 | 820 |
| 52-3203 | Postage and Shipping | 100 | 100 | - |
| 52-3204 | Non-Telephone Communication | 1,000 | 1,000 | - |
| 52-3205 | Cell Phone | - | 1,000 | 1,000 |
| 52-3400 | Printing and Binding | 150 | 150 | - |
| 52-3500 | Travel | 6,000 | 7,500 | 1,500 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 350 | 3,050 | 2,700 |
| 52-3606 | Prison Housing - Other | 1,000 | 1,000 | - |
| 52-3700 | Education and Training | 5,000 | 9,860 | 4,860 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 2,344,594 | 2,359,012 | 14,418 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|--------------------------------------|---------------------------|------------------|------------------------|
| <i>SUPPLIES</i> | | | | |
| 53-1101 | Office Supplies | 7,000 | 7,000 | - |
| 53-1102 | Uniforms | 9,500 | 12,500 | 3,000 |
| 53-1103 | Protective Clothing | 500 | 500 | - |
| 53-1104 | Inmate Clothing | 2,500 | 2,500 | - |
| 53-1105 | Inmate Supplies | 30,000 | 30,000 | - |
| 53-1107 | Janitorial Supplies | 50,000 | 50,000 | - |
| 53-1114 | Intoximeter Supplies | 500 | 500 | - |
| 53-1230 | Utilities | 515,000 | 550,000 | 35,000 |
| 53-1301 | Food Table Supplies | 850,000 | 850,000 | - |
| 53-1600 | Small Equipment | 1,200 | 1,200 | - |
| 53-1805 | Computer Hardware / Software | 6,000 | 1,200 | (4,800) |
| 53-1815 | Office Furniture | - | 3,000 | 3,000 |
| 53-1830 | Other Equipment | 3,500 | 3,500 | - |
| <i>Account Classification Total: 300 - SUPPLIES</i> | | 1,475,700 | 1,511,900 | 36,200 |
| Division Total: 3326 - Jail Operations | | 9,091,339 | 9,291,641 | 200,302 |
| Division: 3395 - S/O - Detail & Work Release | | | | |
| <i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i> | | | | |
| 51-1100 | Regular Employees | 551,125 | 547,643 | (3,482) |
| 51-1300 | Overtime | 30,450 | 30,450 | - |
| 51-2102 | Medical Insurance | 192,500 | 190,000 | (2,500) |
| 51-2103 | Life Insurance | 1,116 | 1,407 | 291 |
| 51-2200 | Social Security (FICA) Contributions | 36,058 | 35,843 | (215) |
| 51-2300 | Medicare | 6,000 | 8,381 | 2,381 |
| 51-2400 | Retirement Contribution | 108,000 | 100,494 | (7,506) |
| 51-2700 | Workers Compensation | 10,139 | 8,928 | (1,211) |
| <i>Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i> | | 935,388 | 923,146 | (12,242) |
| <i>PURCHASED/CONTRACTED SERVICES</i> | | | | |
| 52-1206 | Employee Medical Exam | 250 | 250 | - |
| 52-1208 | Medical Fees | 4,000 | 4,000 | - |
| 52-2220 | Computer/Software Maintenance | 2,800 | 2,900 | 100 |
| 52-3851 | Contract Cost Allocation | 3,112 | 3,555 | 443 |
| 52-2201 | Computer Maintenance | 25 | 25 | - |
| 52-2202 | Equipment Repairs and Maintenance | 8,800 | 8,800 | - |
| 52-2203 | Vehicle Repairs and Maintenance | 1,507 | 2,150 | 643 |
| 52-2204 | Building Repairs and Maintenance | 26,000 | 26,000 | - |
| 52-3101 | General Liability Insurance | 5,845 | 8,186 | 2,341 |
| 52-3102 | Law Enforcement Liability | 8,972 | 6,780 | (2,192) |
| 52-3103 | Auto Insurance | 1,085 | 1,584 | 499 |
| 52-3105 | Building and Property Insurance | 19,838 | 36,435 | 16,597 |
| 52-3106 | Bonds Fidelity | 72 | 80 | 8 |
| 52-3201 | Communications | 7,680 | 7,680 | - |
| 52-3203 | Postage and Shipping | 100 | 100 | - |
| 52-3205 | Cell Phone | 2,000 | 2,000 | - |
| 52-3700 | Education and Training | 500 | 500 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|--------------------------------------|---------------------------|-------------------|------------------------|
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 92,586 | 111,024 | 18,438 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 1,250 | 1,250 | - |
| 53-1102 | Uniforms | 2,000 | 2,000 | - |
| 53-1104 | Inmate Clothing | 500 | 500 | - |
| 53-1105 | Inmate Supplies | 2,500 | 2,500 | - |
| 53-1107 | Janitorial Supplies | 1,500 | 1,500 | - |
| 53-1114 | Intoximeter Supplies | 29 | 1,600 | 1,571 |
| 53-1123 | Tires and Tubes | 900 | 900 | - |
| 53-1125 | Drug Testing/Monitoring Supplies | - | 2,500 | 2,500 |
| 53-1230 | Utilities | 115,000 | 115,000 | - |
| 53-1270 | Auto Fuel | 2,952 | 2,952 | - |
| 53-1301 | Food Table Supplies | 72,000 | 72,000 | - |
| 53-1805 | Computer Hardware / Software | 300 | 300 | - |
| 53-1810 | Office Equipment | 4,843 | - | (4,843) |
| 53-1815 | Office Furniture | 871 | 900 | 29 |
| Account Classification Total: 300 - SUPPLIES | | 204,645 | 203,902 | (743) |
| Division Total: 3395 - S/O - Detail & Work Release | | 1,232,619 | 1,238,072 | 5,453 |
| Department Total: 3300 - Sheriff | | 20,307,063 | 21,609,621 | 1,302,558 |
| Department: 3500 - Fire and Rescue | | | | |
| Division: 3510 - Fire Administration | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 3,526,252 | 3,817,486 | 291,234 |
| 51-1200 | Part-time Employees | 110,000 | 75,000 | (35,000) |
| 51-1300 | Overtime | 325,000 | 375,000 | 50,000 |
| 51-2102 | Medical Insurance | 1,120,000 | 1,292,000 | 172,000 |
| 51-2103 | Life Insurance | 8,000 | 9,742 | 1,742 |
| 51-2200 | Social Security (FICA) Contributions | 244,787 | 260,300 | 15,513 |
| 51-2300 | Medicare | 59,516 | 64,466 | 4,950 |
| 51-2400 | Retirement Contribution | 625,000 | 690,788 | 65,788 |
| 51-2700 | Workers Compensation | 58,046 | 56,089 | (1,957) |
| 51-2910 | Firefighter Cancer Ins HB 146 | 10,184 | 10,000 | (184) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 6,086,785 | 6,650,871 | 564,086 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 1,200 | 1,200 | - |
| 52-2220 | Computer/Software Maintenance | 7,951 | 5,553 | (2,398) |
| 52-3851 | Contract Cost Allocation | 13,337 | 15,235 | 1,898 |
| 52-2141 | Grounds Maintenance & Improvements | 4,000 | 3,000 | (1,000) |
| 52-2202 | Equipment Repairs and Maintenance | 38,195 | 40,000 | 1,805 |
| 52-2203 | Vehicle Repairs and Maintenance | 70,714 | 65,000 | (5,714) |
| 52-2204 | Building Repairs and Maintenance | 32,500 | 30,000 | (2,500) |
| 52-2206 | Boat Repair and Maintenance | 3,545 | 2,500 | (1,045) |
| 52-2310 | Rental of Land and Buildings | 1,455 | 1,600 | 145 |
| 52-3101 | General Liability Insurance | 37,406 | 52,392 | 14,986 |
| 52-3103 | Auto Insurance | 115,303 | 168,420 | 53,117 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| 52-3105 | Building and Property Insurance | 17,206 | 31,603 | 14,397 |
| 52-3106 | Bonds Fidelity | 36 | 40 | 4 |
| 52-3201 | Communications | 30,000 | 30,000 | - |
| 52-3203 | Postage and Shipping | 200 | 150 | (50) |
| 52-3204 | Non-Telephone Communication | 5,966 | 4,000 | (1,966) |
| 52-3205 | Cell Phone | 5,484 | 7,500 | 2,016 |
| 52-3400 | Printing and Binding | 60 | 225 | 165 |
| 52-3500 | Travel | 3,500 | 3,500 | - |
| 52-3505 | Mileage - Non-Overnight Travel | - | 100 | 100 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 3,775 | 4,000 | 225 |
| 52-3700 | Education and Training | 17,716 | 18,900 | 1,184 |
| 52-3900 | Other Purchased Services | 45,437 | 35,000 | (10,437) |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 454,986 | 519,918 | 64,932 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 2,200 | 2,200 | - |
| 53-1102 | Uniforms | 35,000 | 32,000 | (3,000) |
| 53-1103 | Protective Clothing | 50,000 | 50,000 | - |
| 53-1107 | Janitorial Supplies | 6,000 | 5,500 | (500) |
| 53-1109 | Medical Rescue Supplies | 20,000 | 15,000 | (5,000) |
| 53-1110 | Program Supplies and Materials | 2,118 | 2,000 | (118) |
| 53-1112 | Employee Awards Program | 7,441 | 10,000 | 2,559 |
| 53-1113 | Other Supplies & Essentials | 5,000 | 5,000 | - |
| 53-1120 | Hazardous Materials Agents | 9,456 | 10,000 | 544 |
| 53-1123 | Tires and Tubes | 19,889 | 13,000 | (6,889) |
| 53-1230 | Utilities | 60,000 | 60,000 | - |
| 53-1240 | Bottled Gas | 9,953 | 9,000 | (953) |
| 53-1270 | Auto Fuel | 91,600 | 108,100 | 16,500 |
| 53-1300 | Food and Catering | 2,500 | 2,500 | - |
| 53-1400 | Books and Periodicals | 924 | 1,000 | 76 |
| 53-1805 | Computer Hardware / Software | 4,772 | 5,000 | 228 |
| 53-1810 | Office Equipment | 194 | 500 | 306 |
| 53-1830 | Other Equipment | 3,248 | 5,000 | 1,752 |
| Account Classification Total: 300 - SUPPLIES | | 330,295 | 335,800 | 5,505 |
| Division Total: 3510 - Fire Administration | | 6,872,066 | 7,506,589 | 634,523 |
| Division: 3920 - Emergency Management | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 80,639 | 84,668 | 4,029 |
| 51-2102 | Medical Insurance | 17,500 | 19,000 | 1,500 |
| 51-2103 | Life Insurance | 150 | 150 | - |
| 51-2200 | Social Security (FICA) Contributions | 5,000 | 5,249 | 249 |
| 51-2300 | Medicare | 1,169 | 1,228 | 59 |
| 51-2400 | Retirement Contribution | 14,797 | 14,696 | (101) |
| 51-2700 | Workers Compensation | 1,250 | 1,177 | (73) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 120,505 | 126,168 | 5,663 |
| PURCHASED/CONTRACTED SERVICES | | | | |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|---------------------------|------------------|------------------------|
| 52-1206 | Employee Medical Exam | 40 | 40 | - |
| 52-2220 | Computer/Software Maintenance | 3,750 | 4,500 | 750 |
| 52-2203 | Vehicle Repairs and Maintenance | 1,000 | 1,500 | 500 |
| 52-3000 | Other Purchased Services | 500 | - | (500) |
| 52-3101 | General Liability Insurance | 584 | 819 | 235 |
| 52-3103 | Auto Insurance | 542 | 792 | 250 |
| 52-3205 | Cell Phone | 3,500 | 3,500 | - |
| 52-3400 | Printing and Binding | 600 | 500 | (100) |
| 52-3500 | Travel | 1,550 | 3,000 | 1,450 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 500 | 350 | (150) |
| 52-3700 | Education and Training | - | 750 | 750 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 12,567 | 15,751 | 3,184 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 387 | 350 | (37) |
| 53-1102 | Uniforms | 1,000 | 500 | (500) |
| 53-1110 | Program Supplies and Materials | 463 | 750 | 287 |
| 53-1123 | Tires and Tubes | 500 | 750 | 250 |
| 53-1270 | Auto Fuel | 3,500 | 4,000 | 500 |
| 53-1300 | Food and Catering | 3,000 | 2,500 | (500) |
| 53-1705 | Intergvmt/Employee Relation Supplies | - | 1,500 | 1,500 |
| 53-1830 | Other Equipment | 4,700 | 4,000 | (700) |
| Account Classification Total: 300 - SUPPLIES | | 13,550 | 14,350 | 800 |
| Division Total: 3920 - Emergency Management | | 146,622 | 156,269 | 9,647 |
| Department Total: 3500 - Fire and Rescue | | 7,018,688 | 7,662,858 | 644,170 |
| Department: 3600 - Emergency Medical Services | | | | |
| OTHER COSTS | | | | |
| 57-2001 | Allocation | 350,000 | 350,000 | - |
| Account Classification Total: 700 - OTHER COSTS | | 350,000 | 350,000 | - |
| Department Total: 3600 - Emergency Medical Services | | 350,000 | 350,000 | - |
| Department: 3700 - Coroner | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 50,000 | 50,000 | - |
| 51-1200 | Part-time Employees | 31,500 | 31,500 | - |
| 51-2102 | Medical Insurance | 17,500 | 19,000 | 1,500 |
| 51-2103 | Life Insurance | 150 | 150 | - |
| 51-2200 | Social Security (FICA) Contributions | 5,054 | 5,054 | - |
| 51-2300 | Medicare | 1,181 | 1,181 | - |
| 51-2400 | Retirement Contribution | 9,175 | 9,175 | - |
| 51-2700 | Workers Compensation | 1,117 | 987 | (130) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 115,677 | 117,047 | 1,370 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 100 | 100 | - |
| 52-3851 | Contract Cost Allocation | 445 | 508 | 63 |
| 52-2203 | Vehicle Repairs and Maintenance | - | 600 | 600 |
| 52-3101 | General Liability Insurance | 1,169 | 1,638 | 469 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|---------------------------|----------------|------------------------|
| 52-3102 | Law Enforcement Liability | 1,795 | 1,356 | (439) |
| 52-3103 | Auto Insurance | - | 790 | 790 |
| 52-3106 | Bonds Fidelity | 300 | 300 | - |
| 52-3201 | Communications | 460 | 460 | - |
| 52-3205 | Cell Phone | 2,000 | 2,000 | - |
| 52-3500 | Travel | 1,600 | 1,600 | - |
| 52-3505 | Mileage - Non-Overnight Travel | 5,000 | 2,000 | (3,000) |
| 52-3601 | Dues, Certification Fees, Subscriptions | 675 | 700 | 25 |
| 52-3700 | Education and Training | 2,000 | 2,000 | - |
| 52-3900 | Other Purchased Services | 33,000 | 33,000 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 48,544 | 47,052 | (1,492) |
| SUPPLIES | | | | |
| 53-1102 | Uniforms | 100 | 100 | - |
| 53-1109 | Medical Rescue Supplies | 1,700 | 2,000 | 300 |
| 53-1123 | Tires and Tubes | - | 300 | 300 |
| 53-1270 | Auto Fuel | 500 | 3,000 | 2,500 |
| 53-1805 | Computer Hardware / Software | 1,000 | - | (1,000) |
| Account Classification Total: 300 - SUPPLIES | | 3,300 | 5,400 | 2,100 |
| Department Total: 3700 - Coroner | | 167,521 | 169,499 | 1,978 |
| Department: 3900 - Marshal | | | | |
| Division: 3905 - Marshal Administration | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 324,927 | 383,139 | 58,212 |
| 51-1300 | Overtime | 6,500 | 6,500 | - |
| 51-2102 | Medical Insurance | 105,000 | 123,500 | 18,500 |
| 51-2103 | Life Insurance | 858 | 938 | 80 |
| 51-2200 | Social Security (FICA) Contributions | 20,548 | 24,159 | 3,611 |
| 51-2300 | Medicare | 4,805 | 5,649 | 844 |
| 51-2400 | Retirement Contribution | 59,625 | 70,307 | 10,682 |
| 51-2700 | Workers Compensation | 5,393 | 5,581 | 188 |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 527,656 | 619,773 | 92,117 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 300 | 405 | 105 |
| 52-2220 | Computer/Software Maintenance | 300 | 3,000 | 2,700 |
| 52-3851 | Contract Cost Allocation | 2,358 | 2,675 | 317 |
| 52-2201 | Computer Maintenance | 1,000 | 1,000 | - |
| 52-2202 | Equipment Repairs and Maintenance | 2,500 | 3,000 | 500 |
| 52-2203 | Vehicle Repairs and Maintenance | 7,000 | 7,000 | - |
| 52-2204 | Building Repairs and Maintenance | 3,948 | 4,141 | 193 |
| 52-3101 | General Liability Insurance | 3,507 | 4,912 | 1,405 |
| 52-3102 | Law Enforcement Liability | 5,383 | 4,068 | (1,315) |
| 52-3103 | Auto Insurance | 2,169 | 3,959 | 1,790 |
| 52-3105 | Building and Property Insurance | 703 | 1,290 | 587 |
| 52-3106 | Bonds Fidelity | 179 | 199 | 20 |
| 52-3201 | Communications | 2,200 | 2,940 | 740 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| 52-3203 | Postage and Shipping | 1,800 | 2,500 | 700 |
| 52-3205 | Cell Phone | 9,000 | 11,000 | 2,000 |
| 52-3400 | Printing and Binding | 1,400 | 1,400 | - |
| 52-3500 | Travel | 3,300 | 5,000 | 1,700 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 775 | 1,000 | 225 |
| 52-3700 | Education and Training | 2,500 | 3,800 | 1,300 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 50,322 | 63,289 | 12,967 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 1,900 | 2,000 | 100 |
| 53-1102 | Uniforms | 5,500 | 9,500 | 4,000 |
| 53-1103 | Protective Clothing | 1,000 | 1,000 | - |
| 53-1108 | Tactical Defense Supplies | 14,000 | 14,000 | - |
| 53-1110 | Program Supplies and Materials | 1,000 | 1,000 | - |
| 53-1123 | Tires and Tubes | 3,600 | 3,600 | - |
| 53-1230 | Utilities | 2,573 | 2,573 | - |
| 53-1270 | Auto Fuel | 18,570 | 25,000 | 6,430 |
| 53-1805 | Computer Hardware / Software | 2,000 | 3,000 | 1,000 |
| 53-1810 | Office Equipment | 400 | 500 | 100 |
| 53-1815 | Office Furniture | 500 | 500 | - |
| 53-1820 | Communications Equipment | - | 800 | 800 |
| 53-1830 | Other Equipment | 1,500 | 1,500 | - |
| Account Classification Total: 300 - SUPPLIES | | 52,543 | 64,973 | 12,430 |
| Division Total: 3905 - Marshal Administration | | 630,521 | 748,035 | 117,514 |
| Division: 3910 - Animal Control | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 113,258 | 116,591 | 3,333 |
| 51-1300 | Overtime | 6,500 | 6,500 | - |
| 51-2102 | Medical Insurance | 35,000 | 38,000 | 3,000 |
| 51-2103 | Life Insurance | 300 | 300 | - |
| 51-2200 | Social Security (FICA) Contributions | 7,425 | 7,632 | 207 |
| 51-2300 | Medicare | 1,737 | 1,785 | 48 |
| 51-2400 | Retirement Contribution | 20,783 | 21,394 | 611 |
| 51-2700 | Workers Compensation | 2,084 | 1,900 | (184) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 187,087 | 194,102 | 7,015 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1200 | Professional | 4,200 | 10,000 | 5,800 |
| 52-1206 | Employee Medical Exam | 150 | 200 | 50 |
| 52-2202 | Equipment Repairs and Maintenance | 1,500 | 1,500 | - |
| 52-2203 | Vehicle Repairs and Maintenance | 4,000 | 4,000 | - |
| 52-3101 | General Liability Insurance | 1,169 | 1,638 | 469 |
| 52-3102 | Law Enforcement Liability | 1,795 | 1,356 | (439) |
| 52-3103 | Auto Insurance | 2,169 | 1,584 | (585) |
| 52-3106 | Bonds Fidelity | 72 | 80 | 8 |
| 52-3205 | Cell Phone | - | 600 | 600 |
| 52-3300 | Advertising | 200 | 500 | 300 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|---------------------------|------------------|------------------------|
| 52-3500 | Travel | 1,000 | 3,000 | 2,000 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 325 | 325 | - |
| 52-3608 | Housing of Animals | 194,000 | 540,000 | 346,000 |
| 52-3700 | Education and Training | 2,600 | 3,000 | 400 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 213,180 | 567,783 | 354,603 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 500 | 1,000 | 500 |
| 53-1102 | Uniforms | 1,000 | 3,000 | 2,000 |
| 53-1103 | Protective Clothing | 2,500 | 2,500 | - |
| 53-1123 | Tires and Tubes | 2,000 | 2,000 | - |
| 53-1124 | Animal Control Supplies | 3,000 | 3,000 | - |
| 53-1270 | Auto Fuel | 10,000 | 12,000 | 2,000 |
| 53-1805 | Computer Hardware / Software | - | 5,700 | 5,700 |
| 53-1820 | Communications Equipment | - | 300 | 300 |
| 53-1830 | Other Equipment | 4,000 | 4,000 | - |
| Account Classification Total: 300 - SUPPLIES | | 23,000 | 33,500 | 10,500 |
| Division Total: 3910 - Animal Control | | 423,267 | 795,385 | 372,118 |
| Department Total: 3900 - Marshal | | 1,053,788 | 1,543,420 | 489,632 |
| Department: 4200 - Roads and Engineering | | | | |
| Division: 4210 - Roads & Engineering Admin | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 1,623,963 | 1,691,615 | 67,652 |
| 51-1200 | Part-time Employees | 17,191 | 21,112 | 3,921 |
| 51-1300 | Overtime | 50,000 | 75,000 | 25,000 |
| 51-2102 | Medical Insurance | 595,000 | 646,000 | 51,000 |
| 51-2103 | Life Insurance | 3,831 | 4,314 | 483 |
| 51-2200 | Social Security (FICA) Contributions | 104,849 | 110,845 | 5,996 |
| 51-2300 | Medicare | 24,521 | 25,924 | 1,403 |
| 51-2400 | Retirement Contribution | 297,999 | 310,410 | 12,411 |
| 51-2700 | Workers Compensation | 48,350 | 44,897 | (3,453) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 2,765,704 | 2,930,117 | 164,413 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 1,500 | 1,500 | - |
| 52-2220 | Computer/Software Maintenance | 14,000 | 14,000 | - |
| 52-3851 | Contract Cost Allocation | 4,446 | 5,078 | 632 |
| 52-2202 | Equipment Repairs and Maintenance | 105,000 | 130,000 | 25,000 |
| 52-2203 | Vehicle Repairs and Maintenance | 110,000 | 85,000 | (25,000) |
| 52-2204 | Building Repairs and Maintenance | 3,100 | 3,100 | - |
| 52-2205 | Road/Bridge Repairs and Maintenance | 690,200 | 710,200 | 20,000 |
| 52-2320 | Rental of Equipment and Vehicles | 5,000 | 5,000 | - |
| 52-3101 | General Liability Insurance | 16,073 | 22,512 | 6,439 |
| 52-3103 | Auto Insurance | 39,416 | 57,573 | 18,157 |
| 52-3105 | Building and Property Insurance | 344 | 631 | 287 |
| 52-3201 | Communications | 3,500 | 3,900 | 400 |
| 52-3203 | Postage and Shipping | 50 | 50 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| 52-3205 | Cell Phone | 6,500 | 7,400 | 900 |
| 52-3300 | Advertising | 150 | 150 | - |
| 52-3400 | Printing and Binding | 100 | 100 | - |
| 52-3500 | Travel | 2,000 | 2,000 | - |
| 52-3505 | Mileage - Non-Overnight Travel | 200 | 200 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 2,500 | 2,500 | - |
| 52-3610 | Landfill Tipping Fees | 35,000 | 35,000 | - |
| 52-3700 | Education and Training | 3,500 | 3,500 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 1,042,579 | 1,089,394 | 46,815 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 1,200 | 1,200 | - |
| 53-1102 | Uniforms | 9,800 | 10,000 | 200 |
| 53-1103 | Protective Clothing | 900 | 1,200 | 300 |
| 53-1107 | Janitorial Supplies | 1,200 | 1,500 | 300 |
| 53-1112 | Employee Awards Program | 4,100 | 2,800 | (1,300) |
| 53-1115 | Road Maintenance Supplies | 27,000 | 22,000 | (5,000) |
| 53-1116 | Supplies-Blades, LP gas | 5,500 | 6,000 | 500 |
| 53-1117 | Seed and Fertilizer | 1,100 | 1,000 | (100) |
| 53-1119 | Sign Post Materials | 15,000 | 15,000 | - |
| 53-1122 | Erosion Control Supplies | 100 | 100 | - |
| 53-1123 | Tires and Tubes | 34,000 | 39,000 | 5,000 |
| 53-1230 | Utilities | 22,000 | 22,000 | - |
| 53-1240 | Bottled Gas | 200 | 200 | - |
| 53-1270 | Auto Fuel | 161,000 | 161,000 | - |
| 53-1600 | Small Equipment | 7,500 | 6,500 | (1,000) |
| 53-1805 | Computer Hardware / Software | 1,800 | 1,800 | - |
| 53-1815 | Office Furniture | 500 | 500 | - |
| 53-1830 | Other Equipment | 5,000 | 5,000 | - |
| Account Classification Total: 300 - SUPPLIES | | 297,900 | 296,800 | (1,100) |
| Division Total: 4210 - Roads & Engineering Admin | | 4,106,183 | 4,316,311 | 210,128 |
| Division: 4226 - SO D/WR - ROW Detail | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 301,912 | 275,825 | (26,087) |
| 51-1300 | Overtime | 12,000 | 12,000 | - |
| 51-2102 | Medical Insurance | 105,000 | 95,000 | (10,000) |
| 51-2103 | Life Insurance | 429 | 435 | 6 |
| 51-2200 | Social Security (FICA) Contributions | 19,221 | 17,845 | (1,376) |
| 51-2300 | Medicare | 4,495 | 4,173 | (322) |
| 51-2400 | Retirement Contribution | 55,400 | 50,613 | (4,787) |
| 51-2700 | Workers Compensation | 5,554 | 4,496 | (1,058) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 504,011 | 460,387 | (43,624) |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 140 | 140 | - |
| 52-2202 | Equipment Repairs and Maintenance | 5,500 | 5,500 | - |
| 52-2203 | Vehicle Repairs and Maintenance | 9,500 | 9,500 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|--------------------------------------|---------------------------|------------------|------------------------|
| 52-3101 | General Liability Insurance | 1,754 | 2,456 | 702 |
| 52-3102 | Law Enforcement Liability | 2,692 | 2,034 | (658) |
| 52-3103 | Auto Insurance | 3,795 | 5,542 | 1,747 |
| 52-3204 | Non-Telephone Communication | 1,000 | 1,000 | - |
| 52-3205 | Cell Phone | 1,100 | 1,100 | - |
| 52-3610 | Landfill Tipping Fees | 4,000 | 4,000 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 29,481 | 31,272 | 1,791 |
| SUPPLIES | | | | |
| 53-1102 | Uniforms | 1,500 | 1,500 | - |
| 53-1123 | Tires and Tubes | 5,000 | 5,000 | - |
| 53-1126 | Parts and Supplies | 3,500 | 3,500 | - |
| 53-1270 | Auto Fuel | 19,500 | 19,500 | - |
| Account Classification Total: 300 - SUPPLIES | | 29,500 | 29,500 | - |
| Division Total: 4226 - SO D/WR - ROW Detail | | 562,992 | 521,159 | (41,833) |
| Department Total: 4200 - Roads and Engineering | | 4,669,175 | 4,837,470 | 168,295 |
| Department: 4900 - Vehicle Maintenance and Shop | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 289,021 | 290,347 | 1,326 |
| 51-1300 | Overtime | 12,000 | 12,000 | - |
| 51-2102 | Medical Insurance | 105,000 | 104,500 | (500) |
| 51-2103 | Life Insurance | 558 | 792 | 234 |
| 51-2200 | Social Security (FICA) Contributions | 18,849 | 18,932 | 83 |
| 51-2300 | Medicare | 4,409 | 4,428 | 19 |
| 51-2400 | Retirement Contribution | 53,037 | 53,278 | 241 |
| 51-2700 | Workers Compensation | 3,151 | 2,729 | (422) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 486,025 | 487,006 | 981 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 250 | 250 | - |
| 52-2220 | Computer/Software Maintenance | 9,000 | 9,000 | - |
| 52-3851 | Contract Cost Allocation | 2,668 | 3,047 | 379 |
| 52-2141 | Grounds Maintenance & Improvements | 500 | 500 | - |
| 52-2202 | Equipment Repairs and Maintenance | 9,000 | 9,000 | - |
| 52-2203 | Vehicle Repairs and Maintenance | 2,000 | 2,000 | - |
| 52-2204 | Building Repairs and Maintenance | 10,000 | 10,000 | - |
| 52-3101 | General Liability Insurance | 3,507 | 4,912 | 1,405 |
| 52-3103 | Auto Insurance | 1,085 | 1,584 | 499 |
| 52-3105 | Building and Property Insurance | 3,857 | 7,084 | 3,227 |
| 52-3201 | Communications | 1,800 | 1,912 | 112 |
| 52-3205 | Cell Phone | 1,100 | 1,100 | - |
| 52-3400 | Printing and Binding | 250 | 300 | 50 |
| 52-3700 | Education and Training | 1,500 | 1,000 | (500) |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 46,517 | 51,689 | 5,172 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 2,000 | 2,000 | - |
| 53-1102 | Uniforms | 2,500 | 2,500 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|------------------------------------|---------------------------|----------------|------------------------|
| 53-1107 | Janitorial Supplies | 1,000 | 1,000 | - |
| 53-1123 | Tires and Tubes | 2,000 | 2,000 | - |
| 53-1230 | Utilities | 20,000 | 20,000 | - |
| 53-1270 | Auto Fuel | 7,500 | 7,500 | - |
| 53-1600 | Small Equipment | 8,500 | 10,000 | 1,500 |
| 53-1805 | Computer Hardware / Software | 1,000 | 1,000 | - |
| 53-1815 | Office Furniture | 1,000 | 1,000 | - |
| 53-1830 | Other Equipment | 10,000 | 10,000 | - |
| Account Classification Total: 300 - SUPPLIES | | 55,500 | 57,000 | 1,500 |
| CAPITAL OUTLAYS | | | | |
| 54-2200 | Vehicles | - | - | - |
| Account Classification Total: 400 - CAPITAL OUTLAYS | | - | - | - |
| Department Total: 4900 - Vehicle Maintenance and Shop | | 588,042 | 595,695 | 7,653 |
| Department: 5Public Health | | | | |
| Division: 5110 - Health Services | | | | |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1110 | Public Health Department | 100,000 | 100,000 | - |
| 52-1120 | Mental Health (Pathways) | 29,640 | 29,640 | - |
| 52-1125 | Senior Corp Program | 16,000 | 16,000 | - |
| 52-3105 | Building and Property Insurance | 6,002 | 11,023 | 5,021 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 151,642 | 156,663 | 5,021 |
| Division Total: 5110 - Health Services | | 151,642 | 156,663 | 5,021 |
| Department Total: 5Public Health | | 151,642 | 156,663 | 5,021 |
| Department: 5400 - Welfare | | | | |
| Division: 5440 - DFCS | | | | |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-3920 | Burial Expense | 17,000 | 20,000 | 3,000 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 17,000 | 20,000 | 3,000 |
| OTHER COSTS | | | | |
| 57-2001 | Allocation | 71,948 | 71,948 | - |
| Account Classification Total: 700 - OTHER COSTS | | 71,948 | 71,948 | - |
| Division Total: 5440 - DFCS | | 88,948 | 91,948 | 3,000 |
| Department Total: 5400 - Welfare | | 88,948 | 91,948 | 3,000 |
| Department: 5610 - Extension Service | | | | |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1204 | Auditor (Outside) | - | 500 | 500 |
| 52-1206 | Employee Medical Exam | 25 | 25 | - |
| 52-3851 | Contract Cost Allocation | 4,446 | 5,078 | 632 |
| 52-2141 | Grounds Maintenance & Improvements | 15,000 | 15,000 | - |
| 52-2201 | Computer Maintenance | 250 | 250 | - |
| 52-2202 | Equipment Repairs and Maintenance | 2,410 | 2,500 | 90 |
| 52-2203 | Vehicle Repairs and Maintenance | 1,300 | 1,200 | (100) |
| 52-2204 | Building Repairs and Maintenance | 2,550 | 2,000 | (550) |
| 52-3103 | Auto Insurance | 543 | 2,361 | 1,818 |
| 52-3105 | Building and Property Insurance | 1,920 | 3,526 | 1,606 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| 52-3106 | Bonds Fidelity | 36 | 40 | 4 |
| 52-3201 | Communications | 6,400 | 6,400 | - |
| 52-3203 | Postage and Shipping | 316 | 350 | 34 |
| 52-3205 | Cell Phone | 1,255 | 1,255 | - |
| 52-3300 | Advertising | 25 | 150 | 125 |
| 52-3500 | Travel | 2,125 | 2,500 | 375 |
| 52-3505 | Mileage - Non-Overnight Travel | 1,700 | 1,700 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 500 | 500 | - |
| 52-3700 | Education and Training | 2,000 | 2,000 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 42,801 | 47,335 | 4,534 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 2,000 | 2,500 | 500 |
| 53-1102 | Uniforms | 284 | 300 | 16 |
| 53-1107 | Janitorial Supplies | 1,000 | 1,000 | - |
| 53-1110 | Program Supplies and Materials | 11,050 | 6,000 | (5,050) |
| 53-1123 | Tires and Tubes | 550 | 550 | - |
| 53-1230 | Utilities | 6,600 | 6,600 | - |
| 53-1270 | Auto Fuel | 1,600 | 2,000 | 400 |
| 53-1300 | Food and Catering | 1,000 | 1,000 | - |
| 53-1400 | Books and Periodicals | - | 100 | 100 |
| 53-1805 | Computer Hardware / Software | 300 | 1,200 | 900 |
| 53-1810 | Office Equipment | 65 | 1,500 | 1,435 |
| 53-1830 | Other Equipment | 3,279 | 2,500 | (779) |
| Account Classification Total: 300 - SUPPLIES | | 27,728 | 25,250 | (2,478) |
| OTHER COSTS | | | | |
| 57-2001 | Allocation | 130,157 | 135,258 | 5,101 |
| Account Classification Total: 700 - OTHER COSTS | | 130,157 | 135,258 | 5,101 |
| Department Total: 5610 - Extension Service | | 200,686 | 207,843 | 7,157 |
| Department: 6000 - Parks and Recreation | | | | |
| Division: 6110 - Parks and Rec Administration | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 810,000 | 882,661 | 72,661 |
| 51-1200 | Part-time Employees | 296,467 | 376,467 | 80,000 |
| 51-1300 | Overtime | 2,000 | 2,000 | - |
| 51-2102 | Medical Insurance | 227,500 | 266,000 | 38,500 |
| 51-2103 | Life Insurance | 1,896 | 2,048 | 152 |
| 51-2200 | Social Security (FICA) Contributions | 67,372 | 65,767 | (1,605) |
| 51-2300 | Medicare | 15,000 | 18,286 | 3,286 |
| 51-2400 | Retirement Contribution | 150,000 | 161,967 | 11,967 |
| 51-2700 | Workers Compensation | 19,800 | 18,493 | (1,307) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 1,590,035 | 1,793,689 | 203,654 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 250 | - | (250) |
| 52-2220 | Computer/Software Maintenance | 14,869 | 25,000 | 10,131 |
| 52-3620 | Bank and Credit Card Fees | 9,000 | 9,000 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|---|------------------------------------|--------------------|--------------------------------|
| 52-3851 | Contract Cost Allocation | 12,003 | 13,711 | 1,708 |
| 52-2141 | Grounds Maintenance & Improvements | 12,000 | 12,000 | - |
| 52-2202 | Equipment Repairs and Maintenance | 19,000 | 18,000 | (1,000) |
| 52-2203 | Vehicle Repairs and Maintenance | 8,000 | 8,000 | - |
| 52-2204 | Building Repairs and Maintenance | 58,000 | 58,000 | - |
| 52-3101 | General Liability Insurance | 20,457 | 28,652 | 8,195 |
| 52-3103 | Auto Insurance | 7,589 | 11,085 | 3,496 |
| 52-3104 | Participant Insurance | 80 | 80 | - |
| 52-3105 | Building and Property Insurance | 33,503 | 61,537 | 28,034 |
| 52-3106 | Bonds Fidelity | 1,090 | 657 | (433) |
| 52-3201 | Communications | 26,000 | 26,000 | - |
| 52-3203 | Postage and Shipping | 500 | 500 | - |
| 52-3205 | Cell Phone | 9,000 | 9,000 | - |
| 52-3300 | Advertising | 1,000 | 1,000 | - |
| 52-3400 | Printing and Binding | 3,500 | 3,500 | - |
| 52-3500 | Travel | 5,500 | 7,000 | 1,500 |
| 52-3505 | Mileage - Non-Overnight Travel | 300 | 300 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 750 | 750 | - |
| 52-3700 | Education and Training | 4,500 | 3,000 | (1,500) |
| 52-3852 | Contract Services | 128,000 | 135,000 | 7,000 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 374,891 | 431,772 | 56,881 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 7,499 | 8,000 | 501 |
| 53-1107 | Janitorial Supplies | 15,000 | 20,000 | 5,000 |
| 53-1110 | Program Supplies and Materials | 8,000 | 8,000 | - |
| 53-1123 | Tires and Tubes | 1,800 | 1,800 | - |
| 53-1127 | Materials and Supplies | 20,000 | 20,000 | - |
| 53-1128 | Concession Supplies | 3,500 | 3,500 | - |
| 53-1150 | Athletic Program Supplies | 275,000 | 300,000 | 25,000 |
| 53-1160 | Leisure Activities | 500 | 500 | - |
| 53-1170 | Special Events Supplies | 36,000 | 36,000 | - |
| 53-1180 | POOL SUPPLIES | 12,000 | 12,000 | - |
| 53-1230 | Utilities | 280,000 | 290,000 | 10,000 |
| 53-1270 | Auto Fuel | 10,000 | 10,000 | - |
| 53-1600 | Small Equipment | 501 | 600 | 99 |
| 53-1805 | Computer Hardware / Software | 8,131 | 10,000 | 1,869 |
| 53-1810 | Office Equipment | 2,000 | 2,000 | - |
| 53-1815 | Office Furniture | 5,000 | 3,000 | (2,000) |
| 53-1830 | Other Equipment | 9,388 | 20,000 | 10,612 |
| Account Classification Total: 300 - SUPPLIES | | 694,319 | 745,400 | 51,081 |
| CAPITAL OUTLAYS | | | | |
| 54-2500 | Other Equipment | 10,612 | - | (10,612) |
| Account Classification Total: 400 - CAPITAL OUTLAYS | | 10,612 | - | (10,612) |
| OTHER COSTS | | | | |
| 57-1110 | City of LaGrange | 700,000 | 700,000 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|--------------------------------------|---------------------------|------------------|------------------------|
| Account Classification Total: 700 - OTHER COSTS | | 700,000 | 700,000 | - |
| Division Total: 6110 - Parks and Rec Administration | | 3,369,857 | 3,670,861 | 301,004 |
| Division: 6220 - Parks and Facilities | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 639,095 | 670,207 | 31,112 |
| 51-1200 | Part-time Employees | 93,940 | 93,940 | - |
| 51-1300 | Overtime | 7,000 | 7,000 | - |
| 51-2102 | Medical Insurance | 262,500 | 285,000 | 22,500 |
| 51-2103 | Life Insurance | 1,743 | 1,782 | 39 |
| 51-2200 | Social Security (FICA) Contributions | 45,880 | 47,811 | 1,931 |
| 51-2300 | Medicare | 7,500 | 11,184 | 3,684 |
| 51-2400 | Retirement Contribution | 119,000 | 122,984 | 3,984 |
| 51-2700 | Workers Compensation | 13,196 | 11,310 | (1,886) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 1,189,854 | 1,251,218 | 61,364 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 500 | - | (500) |
| 52-3851 | Contract Cost Allocation | 1,779 | 2,031 | 252 |
| 52-2130 | Custodial | 74,000 | 80,000 | 6,000 |
| 52-2141 | Grounds Maintenance & Improvements | 80,000 | 90,000 | 10,000 |
| 52-2202 | Equipment Repairs and Maintenance | 39,000 | 40,000 | 1,000 |
| 52-2203 | Vehicle Repairs and Maintenance | 7,000 | 7,000 | - |
| 52-2204 | Building Repairs and Maintenance | 42,000 | 42,000 | - |
| 52-3101 | General Liability Insurance | 9,133 | 12,791 | 3,658 |
| 52-3103 | Auto Insurance | 3,795 | 5,542 | 1,747 |
| 52-3105 | Building and Property Insurance | 7,510 | 13,793 | 6,283 |
| 52-3201 | Communications | 13,000 | 13,000 | - |
| 52-3205 | Cell Phone | 1,000 | 1,000 | - |
| 52-3400 | Printing and Binding | 2,000 | 2,000 | - |
| 52-3500 | Travel | 1,000 | 1,000 | - |
| 52-3700 | Education and Training | 600 | 600 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 282,317 | 310,758 | 28,441 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 225 | 225 | - |
| 53-1102 | Uniforms | 5,000 | 5,000 | - |
| 53-1107 | Janitorial Supplies | 14,500 | 15,000 | 500 |
| 53-1123 | Tires and Tubes | 5,000 | 5,000 | - |
| 53-1127 | Materials and Supplies | 22,000 | 20,000 | (2,000) |
| 53-1230 | Utilities | 125,000 | 150,000 | 25,000 |
| 53-1270 | Auto Fuel | 35,000 | 35,000 | - |
| 53-1600 | Small Equipment | 3,000 | 3,000 | - |
| 53-1805 | Computer Hardware / Software | 2,000 | 2,000 | - |
| 53-1830 | Other Equipment | 2,482 | 16,000 | 13,518 |
| Account Classification Total: 300 - SUPPLIES | | 214,207 | 251,225 | 37,018 |
| CAPITAL OUTLAYS | | | | |
| 54-2500 | Other Equipment | 13,518 | - | (13,518) |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|--------------------------------------|---------------------------|------------------|------------------------|
| Account Classification Total: 400 - CAPITAL OUTLAYS | | 13,518 | - | (13,518) |
| Division Total: 6220 - Parks and Facilities | | 1,699,896 | 1,813,201 | 113,305 |
| Department Total: 6000 - Parks and Recreation | | 5,069,753 | 5,484,062 | 414,309 |
| Department: 6500 - Libraries | | | | |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-3105 | Building and Property Insurance | 4,363 | 8,012 | 3,649 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 4,363 | 8,012 | 3,649 |
| OTHER COSTS | | | | |
| 57-1100 | LaGrange Memorial Library | 444,875 | 444,875 | - |
| 57-1210 | City of Hogansville | 148,700 | 148,700 | - |
| Account Classification Total: 700 - OTHER COSTS | | 593,575 | 593,575 | - |
| Department Total: 6500 - Libraries | | 597,938 | 601,587 | 3,649 |
| Department: 7000 - Community Development | | | | |
| Division: 7140 - Georgia Forestry Commission | | | | |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1310 | Georgia Forestry Commission | 18,420 | 18,420 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 18,420 | 18,420 | - |
| Division Total: 7140 - Georgia Forestry Commission | | 18,420 | 18,420 | - |
| Division: 7220 - Building Inspections | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 224,598 | 289,104 | 64,506 |
| 51-1200 | Part-time Employees | 58,254 | - | (58,254) |
| 51-1300 | Overtime | 1,000 | 1,000 | - |
| 51-2102 | Medical Insurance | 52,500 | 95,000 | 42,500 |
| 51-2103 | Life Insurance | 440 | 699 | 259 |
| 51-2200 | Social Security (FICA) Contributions | 20,384 | 17,987 | (2,397) |
| 51-2300 | Medicare | 4,174 | 4,206 | 32 |
| 51-2400 | Retirement Contribution | 41,211 | 53,051 | 11,840 |
| 51-2700 | Workers Compensation | 3,672 | 3,878 | 206 |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 406,233 | 464,925 | 58,692 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 150 | 250 | 100 |
| 52-2220 | Computer/Software Maintenance | 300 | 1,000 | 700 |
| 52-3851 | Contract Cost Allocation | 2,848 | 3,227 | 379 |
| 52-2140 | Demolitions | 8,000 | 64,000 | 56,000 |
| 52-2202 | Equipment Repairs and Maintenance | 25,000 | 25,000 | - |
| 52-2203 | Vehicle Repairs and Maintenance | 8,500 | 8,500 | - |
| 52-2204 | Building Repairs and Maintenance | 9,409 | 9,869 | 460 |
| 52-3101 | General Liability Insurance | 1,754 | 2,456 | 702 |
| 52-3103 | Auto Insurance | 1,547 | 2,376 | 829 |
| 52-3105 | Building and Property Insurance | 1,674 | 3,074 | 1,400 |
| 52-3106 | Bonds Fidelity | 179 | 199 | 20 |
| 52-3201 | Communications | 2,400 | 2,700 | 300 |
| 52-3203 | Postage and Shipping | 3,000 | 3,000 | - |
| 52-3204 | Non-Telephone Communication | - | - | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|------------------------------------|--------------------|--------------------------------|
| 52-3205 | Cell Phone | 5,000 | 4,000 | (1,000) |
| 52-3300 | Advertising | 800 | 800 | - |
| 52-3400 | Printing and Binding | 2,000 | 2,000 | - |
| 52-3500 | Travel | 2,400 | 3,300 | 900 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 1,000 | 1,500 | 500 |
| 52-3700 | Education and Training | 3,000 | 5,000 | 2,000 |
| 52-3900 | Other Purchased Services | 10,000 | 10,000 | - |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 88,961 | 152,251 | 63,290 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 3,500 | 3,500 | - |
| 53-1102 | Uniforms | 3,500 | 3,500 | - |
| 53-1107 | Janitorial Supplies | 500 | 500 | - |
| 53-1123 | Tires and Tubes | 1,000 | 1,000 | - |
| 53-1230 | Utilities | 6,132 | 6,132 | - |
| 53-1270 | Auto Fuel | 5,000 | 5,000 | - |
| 53-1400 | Books and Periodicals | 1,800 | 1,800 | - |
| 53-1805 | Computer Hardware / Software | 4,000 | 4,000 | - |
| 53-1810 | Office Equipment | 1,500 | 1,500 | - |
| 53-1815 | Office Furniture | 1,000 | 1,000 | - |
| Account Classification Total: 300 - SUPPLIES | | 27,932 | 27,932 | - |
| Division Total: 7220 - Building Inspections | | 523,126 | 645,108 | 121,982 |
| Division: 7410 - Planning and Zoning | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 102,333 | 110,601 | 8,268 |
| 51-1300 | Overtime | 1,000 | 500 | (500) |
| 51-2102 | Medical Insurance | 35,000 | 38,000 | 3,000 |
| 51-2103 | Life Insurance | 279 | 150 | (129) |
| 51-2200 | Social Security (FICA) Contributions | 6,345 | 6,858 | 513 |
| 51-2300 | Medicare | 1,484 | 1,603 | 119 |
| 51-2400 | Retirement Contribution | 18,778 | 20,295 | 1,517 |
| 51-2700 | Workers Compensation | 890 | 859 | (31) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 166,109 | 178,866 | 12,757 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1200 | Professional | 10,000 | 35,000 | 25,000 |
| 52-1206 | Employee Medical Exam | 200 | 200 | - |
| 52-3851 | Contract Cost Allocation | 1,869 | 2,121 | 252 |
| 52-2202 | Equipment Repairs and Maintenance | 1,000 | 1,000 | - |
| 52-2204 | Building Repairs and Maintenance | 3,108 | 3,261 | 153 |
| 52-3101 | General Liability Insurance | 1,169 | 1,638 | 469 |
| 52-3105 | Building and Property Insurance | 553 | 1,016 | 463 |
| 52-3201 | Communications | 600 | 600 | - |
| 52-3205 | Cell Phone | 1,150 | 1,150 | - |
| 52-3300 | Advertising | 10,000 | 10,000 | - |
| 52-3400 | Printing and Binding | 1,100 | 2,000 | 900 |
| 52-3500 | Travel | 3,500 | 3,500 | - |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|---|---------------------------|----------------|------------------------|
| 52-3505 | Mileage - Non-Overnight Travel | 800 | 800 | - |
| 52-3601 | Dues, Certification Fees, Subscriptions | 1,000 | 1,600 | 600 |
| 52-3700 | Education and Training | 3,000 | 5,000 | 2,000 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 39,049 | 68,886 | 29,837 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | 2,500 | 2,500 | - |
| 53-1230 | Utilities | 2,026 | 2,026 | - |
| 53-1400 | Books and Periodicals | 650 | 650 | - |
| 53-1805 | Computer Hardware / Software | 3,500 | 3,500 | - |
| 53-1810 | Office Equipment | 1,000 | 1,000 | - |
| 53-1820 | Communications Equipment | 600 | 600 | - |
| 53-1830 | Other Equipment | 500 | 500 | - |
| Account Classification Total: 300 - SUPPLIES | | 10,776 | 10,776 | - |
| Division Total: 7410 - Planning and Zoning | | 215,934 | 258,528 | 42,594 |
| Division: 7450 - Code Enforcement | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 101,399 | 106,462 | 5,063 |
| 51-1300 | Overtime | 3,000 | 3,000 | - |
| 51-2102 | Medical Insurance | 35,000 | 38,000 | 3,000 |
| 51-2103 | Life Insurance | 291 | 300 | 9 |
| 51-2200 | Social Security (FICA) Contributions | 6,286 | 6,818 | 532 |
| 51-2300 | Medicare | 1,470 | 1,595 | 125 |
| 51-2400 | Retirement Contribution | 13,734 | 14,419 | 685 |
| 51-2700 | Workers Compensation | 1,866 | 1,735 | (131) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 163,046 | 172,329 | 9,283 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 150 | 200 | 50 |
| 52-2203 | Vehicle Repairs and Maintenance | 1,800 | 1,800 | - |
| 52-3101 | General Liability Insurance | 1,101 | 1,638 | 537 |
| 52-3102 | Law Enforcement Liability | 1,774 | 1,356 | (418) |
| 52-3103 | Auto Insurance | 1,084 | 1,584 | 500 |
| 52-3201 | Communications | 504 | 704 | 200 |
| 52-3205 | Cell Phone | 1,500 | 2,200 | 700 |
| 52-3500 | Travel | 1,200 | 2,500 | 1,300 |
| 52-3505 | Mileage - Non-Overnight Travel | - | 500 | 500 |
| 52-3601 | Dues, Certification Fees, Subscriptions | 350 | 350 | - |
| 52-3700 | Education and Training | 1,000 | 3,000 | 2,000 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 10,463 | 15,832 | 5,369 |
| SUPPLIES | | | | |
| 53-1101 | Office Supplies | - | 500 | 500 |
| 53-1102 | Uniforms | 1,000 | 3,500 | 2,500 |
| 53-1270 | Auto Fuel | 4,500 | 7,500 | 3,000 |
| 53-1805 | Computer Hardware / Software | 1,000 | 1,000 | - |
| 53-1815 | Office Furniture | - | 500 | 500 |
| Account Classification Total: 300 - SUPPLIES | | 6,500 | 13,000 | 6,500 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|---|--------------------------------------|---------------------------|------------------|------------------------|
| Division Total: 7450 - Code Enforcement | | 180,009 | 201,161 | 21,152 |
| Department Total: 7000 - Community Development | | 937,489 | 1,123,217 | 185,728 |
| Department: 7112 - Two Rivers RC & D | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 96,799 | 104,630 | 7,831 |
| 51-2102 | Medical Insurance | 35,000 | 38,000 | 3,000 |
| 51-2103 | Life Insurance | 264 | 270 | 6 |
| 51-2200 | Social Security (FICA) Contributions | 6,002 | 6,488 | 486 |
| 51-2300 | Medicare | 1,404 | 1,517 | 113 |
| 51-2400 | Retirement Contribution | 17,762 | 19,199 | 1,437 |
| 51-2700 | Workers Compensation | 175 | 157 | (18) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 157,406 | 170,261 | 12,855 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 70 | - | (70) |
| 52-3851 | Contract Cost Allocation | 1,779 | 2,031 | 252 |
| 52-2204 | Building Repairs and Maintenance | 1,000 | - | (1,000) |
| 52-3101 | General Liability Insurance | 1,169 | 1,637 | 468 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 4,018 | 3,668 | (350) |
| SUPPLIES | | | | |
| 53-1230 | Utilities | 2,000 | - | (2,000) |
| Account Classification Total: 300 - SUPPLIES | | 2,000 | - | (2,000) |
| Department Total: 7112 - Two Rivers RC & D | | 163,424 | 173,929 | 10,505 |
| Department: 7415 - Center for Strategic Planning | | | | |
| PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | | | |
| 51-1100 | Regular Employees | 67,902 | 67,902 | - |
| 51-2102 | Medical Insurance | 17,500 | 19,000 | 1,500 |
| 51-2103 | Life Insurance | 150 | 150 | - |
| 51-2200 | Social Security (FICA) Contributions | 4,210 | 4,210 | - |
| 51-2300 | Medicare | 985 | 985 | - |
| 51-2400 | Retirement Contribution | 12,460 | 12,460 | - |
| 51-2700 | Workers Compensation | 122 | 102 | (20) |
| Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS | | 103,329 | 104,809 | 1,480 |
| PURCHASED/CONTRACTED SERVICES | | | | |
| 52-1206 | Employee Medical Exam | 70 | 35 | (35) |
| 52-3851 | Contract Cost Allocation | 935 | 1,061 | 126 |
| 52-2204 | Building Repairs and Maintenance | 2,170 | 2,276 | 106 |
| 52-3105 | Building and Property Insurance | 386 | 709 | 323 |
| Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES | | 3,561 | 4,081 | 520 |
| SUPPLIES | | | | |
| 53-1230 | Utilities | 1,414 | 1,414 | - |
| Account Classification Total: 300 - SUPPLIES | | 1,414 | 1,414 | - |
| OTHER COSTS | | | | |
| 57-2001 | Allocation | 30,000 | 30,000 | - |
| Account Classification Total: 700 - OTHER COSTS | | 30,000 | 30,000 | - |
| Department Total: 7415 - Center for Strategic Planning | | 138,304 | 140,304 | 2,000 |

Troup County Board of Commissioners
FY 2025-2026 General Fund Expense Budget
Department Detail

| Account Number | Account Description | 2025 Amended Budget | 2026 Budget | Increase (Decrease) |
|--|--------------------------------------|------------------------------------|--------------------|--------------------------------|
| Department: 7681 - CIRCLES | | | | |
| <i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i> | | | | |
| 51-1100 | Regular Employees | 51,615 | 51,615 | - |
| 51-1200 | Part-time Employees | 30,755 | 58,148 | 27,393 |
| 51-2102 | Medical Insurance | 17,500 | 19,000 | 1,500 |
| 51-2103 | Life Insurance | 150 | 150 | - |
| 51-2200 | Social Security (FICA) Contributions | 5,107 | 6,805 | 1,698 |
| 51-2300 | Medicare | 1,194 | 1,591 | 397 |
| 51-2400 | Retirement Contribution | 9,471 | 9,471 | - |
| 51-2700 | Workers Compensation | 1,128 | 1,329 | 201 |
| <i>Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i> | | 116,920 | 148,109 | 31,189 |
| <i>PURCHASED/CONTRACTED SERVICES</i> | | | | |
| 52-1206 | Employee Medical Exam | 60 | - | (60) |
| 52-3851 | Contract Cost Allocation | 1,779 | 2,031 | 252 |
| 52-3101 | General Liability Insurance | 877 | 1,228 | 351 |
| 52-3201 | Communications | 564 | 564 | - |
| <i>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</i> | | 3,280 | 3,823 | 543 |
| Department Total: 7681 - CIRCLES | | 120,200 | 151,932 | 31,732 |
| Department: 9000 - Other Financing Uses | | | | |
| <i>OTHER FINANCING USES</i> | | | | |
| 61-1520 | Transfers Out - E-911 215 | 1,279,455 | 1,719,376 | 439,921 |
| 61-1545 | Transfer Out - Rec Endowment Fund | 137,665 | 138,431 | 766 |
| 61-1550 | Transfer Out-Grant Fund | 1,061,572 | 1,036,999 | (24,573) |
| <i>Account Classification Total: 900 - OTHER FINANCING USES</i> | | 2,478,692 | 2,894,806 | 416,114 |
| Department Total: 9000 - Other Financing Uses | | 2,478,692 | 2,894,806 | 416,114 |
| GENERAL FUND EXPENSE TOTALS | | 60,831,514 | 65,734,256 | 4,902,742 |

Troup County Board of Commissioners
FY 2025-2026 Budget

| FUNDS | Budget FY26 |
|--|--------------------|
| GENERAL FUND | 65,734,256 |
| OTHER OPERATING FUNDS | |
| LAW LIBRARY | 60,000 |
| Fully funded by fines. | |
| ADR COWETA CIRCUIT | 180,000 |
| Fully funded by fines. | |
| CONFISCATED ASSETS FUNDS | 150,000 |
| From Sheriff's seized or confiscated assets. | |
| DRUG ABUSE TREATMENT/EDUCATION FUND | 164,748 |
| Fully funded by fines. Provides treatment, education and accountability. | |
| OPIOID SETTLEMENT FUNDS | 100,000 |
| Fully funded by National Settlement Funds used for restricted purposes. | |
| E-911 COMMUNICATIONS FUND | 3,131,376 |
| From 911 fees collected from phone service providers and restricted to 911 operation expenses. \$992,918 is provided to 911 from the General Fund. | |
| ENDOWMENT REC FACILITIES | 1,058,289 |
| From Callaway Endowment. Pays operating cost on SPLOST II recreation facilities. | |
| MULTI GRANT FUND | 4,128,340 |
| From various Federal and State Grants. Pays for various programs. County match total 1,036,999 | |
| HOTEL/MOTEL TAX FUND | 150,000 |
| Funded from hotel/motel taxes. Pays to promote tourism. | |
| DEBT SERVICE FUND | 997,364 |
| Taxes and Transfers from the General Fund. Applied to debt. | |
| AIRPORT FUND | 1,949,782 |
| From rent and fuel sales pays all operating cost. | |
| OAKFUSKEE CONVENTION CENTER | 400,000 |
| Funded through facility rental. | |
| WASTE MANAGEMENT FUND | 275,000 |
| Landfill post-closure cost funded through host fees. | |
| JUVENILE SUPERVISION FUND | 45,000 |
| Fully funded with fines. Provides treatment and education. | |
| VICTIM/WITNESS FUND | 140,000 |
| Fully funded with fines. Provides victim and witness advocates. | |
| ENDOWMENT FUND FOR PARKS AND RECREATION | 544,858 |
| Endowment assets funding SPLOST II recreation facilities. | |
| CAPITAL FUNDS | |
| SPLOST 5 | 10,000,000 |
| SPLOST 6 | 20,000,000 |