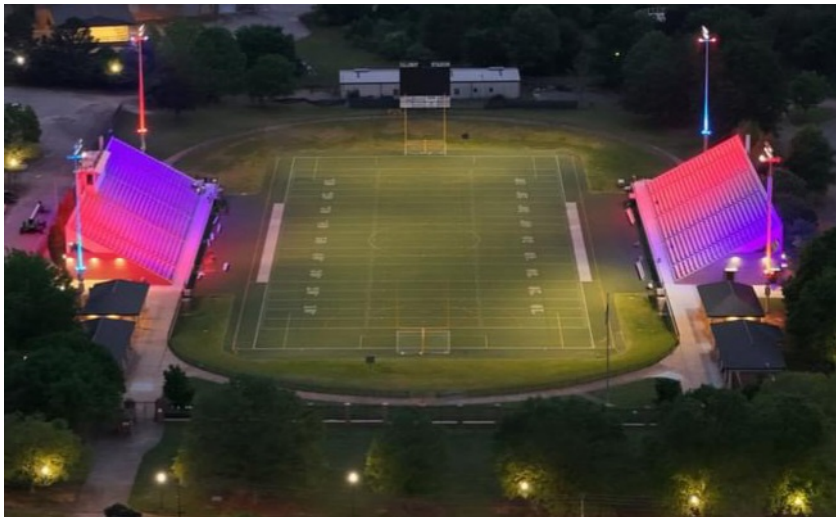


# Troup County, Georgia



## FY 2024-2025 Proposed Budget

June 18, 2024



[www.troupcountyga.org](http://www.troupcountyga.org)



# Troup County, Georgia FY2024-2025 Budget

## Commissioners

Patrick Crews, Chairman

Ellis P. Cadenhead, District 2      Lewis C. Davis, Jr. District 3

J. Morris Jones, III District 4      Jimmy D. McCamey, Jr., Ph.D. District 5

Eric L. Mosley, County Manager

Sonya Conroy, CFO

Valerie West, County Clerk

Troup County Government Services Center  
100 Ridley Ave, Ste 3300  
LaGrange GA 30240  
706-883-1610  
[troupcountyga.org](http://troupcountyga.org)



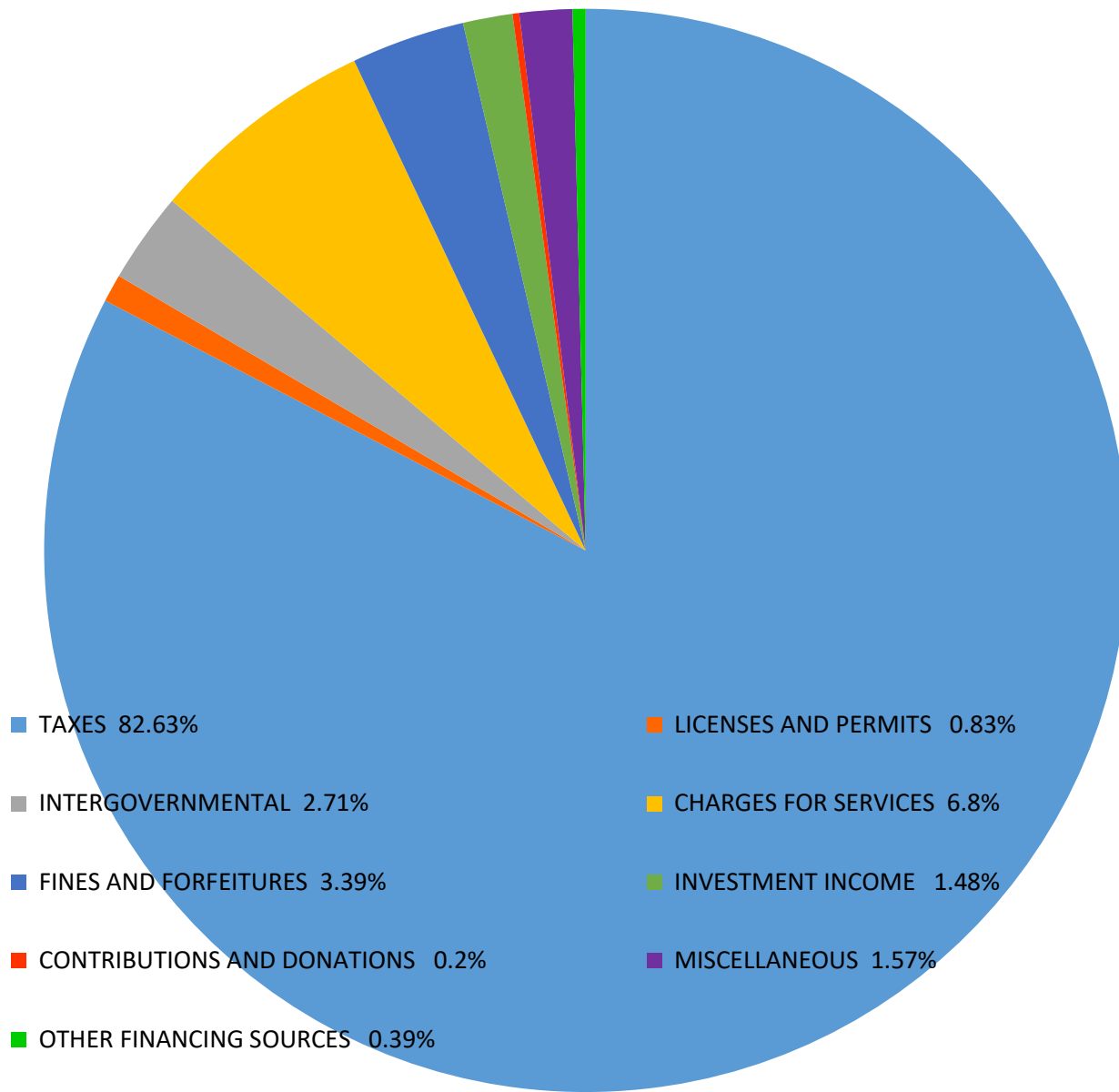
**Troup County Board of Commissioners**  
**FY 2024-2025 Proposed Budget**  
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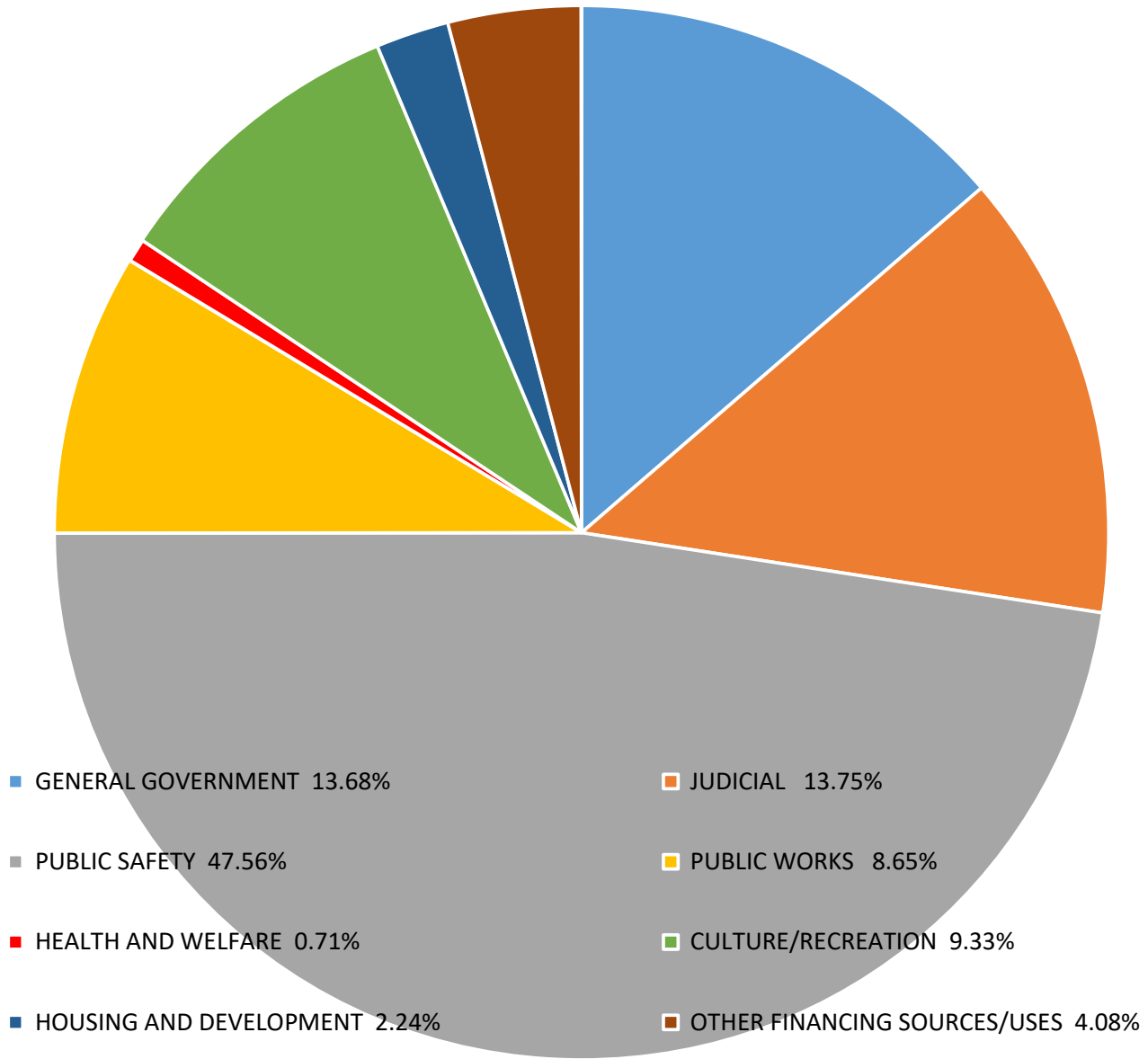
# Troup County Board of Commissioners

## FY2024-2025 Revenue Sources



# Troup County Board of Commissioners

## FY 2024-2025 Uses of Funds





**Troup County Board of Commissioners  
Sources and Uses of Funds  
FY 2024-2025 Proposed Budget**

	FY 24 Amended Budget	FY 25 Budget	Increase (Decrease)
<b>REVENUE</b>			
TAXES-Insurance Premium	2,500,000	2,670,000	170,000
TAXES-LOST	7,125,000	7,875,000	750,000
TAXES-TAVT/Motor Vehicle	2,992,705	3,313,990	321,285
TAXES-Real Estate-Comm./Ind./Res./Ag.	25,417,273	28,611,932	3,194,659
TAXES-Personal Property	4,378,863	4,994,874	616,011
TAXES-Other	2,946,987	2,740,400	(206,587)
LICENSES AND PERMITS	451,900	504,900	53,000
INTERGOVERNMENTAL	1,647,714	1,644,835	(2,879)
CHARGES FOR SERVICES	3,684,052	4,129,966	445,914
FINES AND FORFEITURES	1,441,107	2,059,136	618,029
INVESTMENT INCOME	500,000	900,000	400,000
CONTRIBUTIONS AND DONATIONS	75,000	124,246	49,246
MISCELLANEOUS	978,259	951,889	(26,370)
OTHER FINANCING SOURCES	211,750	236,750	25,000
<b>REVENUE TOTALS</b>	<b>54,350,610</b>	<b>60,757,918</b>	<b>6,407,308</b>
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT	7,414,707	8,314,774	900,067
JUDICIAL	7,987,105	8,351,320	364,216
PUBLIC SAFETY	25,517,182	28,897,059	3,379,878
PUBLIC WORKS	4,804,276	5,257,217	452,941
HEALTH AND WELFARE	422,209	433,747	11,538
CULTURE/RECREATION	5,211,560	5,665,691	454,131
HOUSING AND DEVELOPMENT	1,298,292	1,359,417	61,126
OTHER FINANCING SOURCES/USES	1,695,280	2,478,692	783,411
<b>EXPENDITURE TOTALS</b>	<b>54,350,610</b>	<b>60,757,918</b>	<b>6,407,308</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Troup County Board of Commissioners

## FY 2024-2025 Budget

### General Fund Revenue by Source

	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b><u>TAXES</u></b>			
Real Property - Utility Current Yr	686,691	728,962	42,271
Real Property Digest Current Yr	24,456,207	27,713,795	3,257,588
Real Property Timber Current Yr	17,889	17,900	11
Real Property Fees	60,213	-	(60,213)
Forest Land Protection	100,273	97,700	(2,573)
Real Property - prior year	55,000	-	(55,000)
Personal Property Motor Vehicle Current Yr	242,140	242,140	-
Personal Property Digest Current Year	4,307,952	4,929,112	621,160
TAVT Motor Vehicle Title Tax	2,750,565	3,071,850	321,285
AATV	45,500	45,000	(500)
Personal Property Mobile Home Current Yr	33,911	28,762	(5,149)
Intangible Recording Tax	465,000	325,000	(140,000)
Personal Property Railroad Current Yr	35,000	33,500	(1,500)
Heavy Duty	975	250	(725)
Personal property - prior year	37,000	37,000	-
Property Not on Digest	41,000	53,575	12,575
Real Estate Transfer Tax	240,000	141,000	(99,000)
Franchise Tax Cable TV	350,000	300,000	(50,000)
Waste Management Franchise Fee	30,000	-	(30,000)
LOST Local Option Sales Tax	7,200,000	7,800,000	600,000
LOST TAD Rebate	(75,000)	75,000	150,000
Beverage Taxes	200,000	180,000	(20,000)
Manufacturing Energy Excise Tax	1,200,000	1,200,000	-
Business & Occupation	112,000	112,000	-
Insurance Premium Tax	2,500,000	2,670,000	170,000
Bank Licenses	215,000	330,000	115,000
Penalties & Interest General Property	35,000	35,000	-
Motor Vehicle Tax Penalty	18,512	17,650	(862)
Penalties and Interest Other	-	21,000	21,000
<b>TAXES TOTAL</b>	<b>45,360,828</b>	<b>50,206,196</b>	<b>4,845,368</b>
<b><u>LICENSES AND PERMITS</u></b>			
Beer Licenses	21,000	24,000	3,000
Wine Licenses	8,000	9,500	1,500
Driveway/Timber/Rec/Erosion	10,500	7,000	(3,500)
Home Occupational Permit	21,000	25,000	4,000
FIRE WORKS LICENSE FEE 25-10-5.1	500	500	-
Foreclosure Registration	2,000	2,000	-
Rezoning & Variance Fees	25,000	25,000	-
Sign Permit	500	500	-
Marriage Licenses	25,000	25,000	-
Dangerous Dog	-	500	500
Pistol Permit	58,000	40,000	(18,000)
Metal Recycler's Registration	400	400	-
Building Permits	225,000	300,000	75,000
Building Permit Penalty	30,000	20,000	(10,000)
Fire Marshal Life Safety Fee	7,500	7,500	-
Entertainment	2,000	1,000	(1,000)
Special Event	1,000	1,000	-
Driveway Permits	6,000	6,000	-
Business License Penalty	8,500	10,000	1,500
<b>LICENSES AND PERMITS TOTAL</b>	<b>451,900</b>	<b>504,900</b>	<b>53,000</b>
<b><u>INTERGOVERNMENTAL</u></b>			
US Treasury - West Point Lake Patrol	29,760	29,760	-
US Treasury - Two Rivers Salary	142,359	151,431	9,072
US DOJ - Bulletproof Vest	-	3,000	3,000
PILOT - US Treasury West Point Lake	119,000	120,000	1,000
GA, DOAS Flood Control	17,000	13,000	(4,000)
GA, DOD Ema Salary Supplement	18,101	18,101	-
Judicial Council Grant	51,150	51,150	-
Local Grant - LaGrange	12,000	12,000	-

# Troup County Board of Commissioners

## FY 2024-2025 Budget

### General Fund Revenue by Source

	2024 Amended Budget	2025 Budget	Increase (Decrease)
BOE Resource Officer	174,000	422,815	248,815
PILOTS - LaGrange Development Authority	920,332	616,351	(303,981)
PILOTS - West Point Development Authority	116,836	159,336	42,500
PILOTS - TCDA	22,011	25,803	3,792
Hogansville-Meriwether DA PILOT	17,165	20,288	3,123
LaGrange Housing Auth PILOT	8,000	1,800	(6,200)
<b>INTERGOVERNMENTAL TOTAL</b>	<b>1,647,714</b>	<b>1,644,835</b>	<b>(2,879)</b>
<b><u>CHARGES FOR SERVICES</u></b>			
Hogansville Fire Service	195,000	195,000	-
Bond Processing Fee	40,000	40,000	-
State Court Fees	65,358	169,000	103,642
Superior Court Fees	272,220	355,210	82,990
Magistrate Civil Case Filing Fee	262,212	325,000	62,788
Drug Testing - DFCS	40,983	45,587	4,604
Drug Testing - Governmental	128,904	145,775	16,871
Drug Testing - Others	10,301	12,786	2,485
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	20,568	24,200	3,632
Court Technology Fee	6,270	7,737	1,467
Child support/Garnishment Fee	250	300	50
Title Transfer/Duplicate Registration Fee	6,186	6,250	64
PILOT Processing Fee	150,691	166,351	15,660
Audit Fee	5,000	5,000	-
Late Filing Fee (PILOTS)	2,500	1,500	(1,000)
Tag Agent Fee	147,610	180,150	32,540
Election Qualifying Fee	4,000	-	(4,000)
Election Services	40,000	-	(40,000)
Document and Data Sales	5,505	6,170	665
Other - Commission on Tax Collections	90,650	90,650	-
School/State Commissions	1,210,344	1,367,000	156,656
SPLOST Admin Fee	175,000	180,000	5,000
Occupation Certificate Admin Fee	32,000	33,000	1,000
Sheriff Department Fees	50,000	50,000	-
Fingerprinting Fee	5,000	7,000	2,000
Inmate Medical & Dental Fees	5,000	6,000	1,000
Prisoner Housing - City of LaGrange	50,000	60,000	10,000
Prisoner Housing - City of West Point	8,500	10,000	1,500
Prisoner Housing - City of Hogansville	10,000	10,000	-
Work Release Program Fees	275,000	260,000	(15,000)
Program Fees	260,000	260,000	-
Non-Program Fees	6,000	6,000	-
NSF Fees		1,300	1,300
<b>CHARGES FOR SERVICES TOTAL</b>	<b>3,684,052</b>	<b>4,129,966</b>	<b>444,614</b>
<b><u>FINES AND FORFEITURES</u></b>			
Superior Court Fines	38,233	75,000	36,767
State Court Fines	385,000	800,000	415,000
State Court Traffic Fines	800,000	897,001	97,001
Magistrate Court Fines	15,409	9,483	(5,926)
Juvenile Court Fines	13,000	12,000	(1,000)
Contempt Fines	500	500	-
Additional Penalty Assessment	-	2,035	2,035
10% Jail Add On Fines	182,227	261,200	78,973
Attorney Fund	6,738	1,917	(4,821)
<b>FINES AND FORFEITURES TOTAL</b>	<b>1,441,107</b>	<b>2,059,136</b>	<b>618,029</b>
<b><u>INVESTMENT INCOME</u></b>			
Interest Revenue	500,000	900,000	400,000
<b>INVESTMENT INCOME TOTAL</b>	<b>500,000</b>	<b>900,000</b>	<b>400,000</b>
<b><u>CONTRIBUTIONS AND DONATIONS</u></b>			
P&R Fundraising	30,000	42,000	12,000

**Troup County Board of Commissioners**

**FY 2024-2025 Budget**

**General Fund Revenue by Source**

	<b>2024 Amended Budget</b>	<b>2025 Budget</b>	<b>Increase (Decrease)</b>
Recreation Sponsors	45,000	75,000	30,000
Miscellaneous Contributions	-	7,246	7,246
<b>CONTRIBUTIONS AND DONATIONS TOTAL</b>	<b>75,000</b>	<b>124,246</b>	<b>49,246</b>
<b><u>MISCELLANEOUS</u></b>			
Rent - Periodic	5,500	3,075	(2,425)
Rent - Crown Castle	10,495	10,495	-
Rent - Parks and Recreation	170,000	170,000	-
Rent - GSC Room/Space	200	600	400
Commissions	300,000	300,000	-
Vending Machine Commission	1,200	1,000	(200)
Judicial Circuit ADR Reimbursement	130,000	136,041	6,041
Center for Strategic Planning Reimbursement	98,824	105,866	7,042
Circles - Reimbursement	116,940	117,762	822
Miscellaneous Revenue	130,100	87,050	(43,050)
P&R Miscellaneous Revenue	15,000	20,000	5,000
<b>MISCELLANEOUS TOTAL</b>	<b>978,259</b>	<b>951,889</b>	<b>(26,370)</b>
<b><u>OTHER FINANCING SOURCES</u></b>			
Transfer-in Hotel/Motel Fund	31,750	31,750	-
Transfer In - Victim/Witness Fund	130,000	155,000	25,000
Sale of Assets	50,000	50,000	-
<b>OTHER FINANCING SOURCES TOTAL</b>	<b>211,750</b>	<b>236,750</b>	<b>25,000</b>
<b>GENERAL FUND REVENUE TOTAL</b>	<b>54,350,610</b>	<b>60,757,918</b>	<b>6,407,308</b>



**Troup County Board of Commissioners**  
**FY 2024-2025 Budget**  
**General Fund Appropriations by Department**

	2024 Amended Budget	2025 Budget	Increase (Decrease)
Board of Commissioners	465,838	549,189	83,351
County Manager	543,111	614,974	71,863
Elections and Registration	713,028	774,505	61,477
Finance	1,456,616	1,566,252	109,636
County Attorney	270,000	270,000	-
Information Technology	420,609	525,886	105,277
Human Resources	480,897	543,062	62,165
Tax Commissioner	937,621	1,051,582	113,961
Property Appraisal	1,215,636	1,368,690	153,054
General Government	730,429	864,212	133,783
Records Management	136,423	136,423	-
General Association	42,000	44,000	2,000
Non-Departmental	2,500	6,000	3,500
Judicial Administration	1,031,658	1,004,849	(26,809)
Superior Court	386,233	507,227	120,994
Clerk of Courts	1,105,844	1,175,436	69,592
District Attorney	1,240,277	1,243,056	2,779
State Court	362,017	402,572	40,555
Solicitor	820,782	819,777	(1,005)
Magistrate Court	548,903	571,676	22,773
Probate Court	444,485	485,127	40,642
Juvenile Justice	1,334,705	1,428,247	93,542
Public Defender	712,200	713,353	1,153
Sheriff	18,131,626	20,307,063	2,175,437
Fire and Rescue	6,296,358	7,018,688	722,330
Emergency Medical Services	-	350,000	350,000
Coroner	151,067	167,521	16,454
Marshal	938,131	1,053,788	115,657
Roads and Engineering	4,294,487	4,669,175	374,688
Vehicle Maintenance and Shop	509,788	588,042	78,254
Public Health	153,262	151,642	(1,620)
Welfare	81,948	88,948	7,000
Extension Service	186,999	193,157	6,158
Parks and Recreation	4,647,445	5,067,753	420,308
Libraries	564,115	597,938	33,823
Community Development	897,195	937,489	40,294
Two Rivers RC & D	151,770	163,424	11,654
Center for Strategic Planning	132,588	138,304	5,716
CIRCLES	116,740	120,200	3,460
Other Financing Uses	1,695,280	2,478,692	783,412
<b>GENERAL FUND APPROPRIATIONS TOTAL</b>	<b>54,350,610</b>	<b>60,757,918</b>	<b>6,407,308</b>





Revenue Detail  
FY 2024-2025 Budget  
General Fund



**Troup County Board of Commissioners  
FY 2024-2025 General Fund Revenue Budget  
Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>Department: 1110 - Board of Commissioners</b>				
<b>Division: 1130 - Clerk of Commission</b>				
<i>CHARGES FOR SERVICES</i>				
34-1930	Document and Data Sales	150	100	(50)
<i>CHARGES FOR SERVICES TOTALS</i>		<u>150</u>	<u>100</u>	<u>(50)</u>
<b>Division Total: 1130 - Clerk of Commission</b>		<b>150</b>	<b>100</b>	<b>(50)</b>
<b>Department Total: 1110 - Board of Commissioners</b>		<b>150</b>	<b>100</b>	<b>(50)</b>
<b>Department: 1400 - Elections and Registration</b>				
<b>Division: 1450 - Elections and Registration</b>				
<i>CHARGES FOR SERVICES</i>				
34-1910	Election Qualifying Fee	4,000	-	(4,000)
34-1912	Election Services	40,000	-	(40,000)
<i>CHARGES FOR SERVICES TOTALS</i>		<u>44,000</u>	<u>-</u>	<u>(44,000)</u>
<b>Division Total: 1450 - Elections and Registration</b>		<b>44,000</b>	<b>-</b>	<b>(44,000)</b>
<b>Department Total: 1400 - Elections and Registration</b>		<b>44,000</b>	<b>-</b>	<b>(44,000)</b>
<b>Department: 1510 - Finance</b>				
<b>Division: 1515 - Treasury</b>				
<i>TAXES</i>				
31-1350	Personal Property Railroad Current Yr	35,000	33,500	(1,500)
31-1750	Franchise Tax Cable TV	350,000	300,000	(50,000)
31-1795	Waste Management Franchise Fee	30,000	-	(30,000)
31-3100	LOST Local Option Sales Tax	7,200,000	7,800,000	600,000
31-3104	LOST TAD Rebate	(75,000)	75,000	150,000
31-4500	Manufacturing Energy Excise Tax	1,200,000	1,200,000	-
<i>TAXES TOTALS</i>		<u>8,355,000</u>	<u>9,075,000</u>	<u>720,000</u>
<i>INTERGOVERNMENTAL</i>				
33-3000	PILOT - US Treasury West Point Lake	119,000	120,000	1,000
33-4113	GA, DOAS Flood Control	17,000	13,000	(4,000)
33-8110	LaGrange Housing Auth PILOT	8,000	1,800	(6,200)
<i>INTERGOVERNMENTAL TOTALS</i>		<u>144,000</u>	<u>134,800</u>	<u>(9,200)</u>
<i>CHARGES FOR SERVICES</i>				
34-1945	SPLIST Admin Fee	175,000	180,000	5,000
<i>CHARGES FOR SERVICES TOTALS</i>		<u>175,000</u>	<u>180,000</u>	<u>5,000</u>
<i>INVESTMENT INCOME</i>				
36-1000	Interest Revenue	500,000	900,000	400,000
<i>INVESTMENT INCOME TOTALS</i>		<u>500,000</u>	<u>900,000</u>	<u>400,000</u>
<i>CONTRIBUTIONS AND DONATIONS</i>				
37-1020	Miscellaneous Contributions	-	7,246	7,246
<i>CONTRIBUTIONS AND DONATIONS TOTALS</i>		<u>-</u>	<u>7,246</u>	<u>7,246</u>
<i>MISCELLANEOUS</i>				
38-1200	Rent - Crown Castle	10,495	10,495	-
38-9010	Vending Machine Commission	1,200	1,000	(200)
38-9600	Miscellaneous Revenue	80,000	40,000	(40,000)
<i>MISCELLANEOUS TOTALS</i>		<u>91,695</u>	<u>51,495</u>	<u>(40,200)</u>
<b>Division Total: 1515 - Treasury</b>		<b>9,265,695</b>	<b>10,348,541</b>	<b>1,082,846</b>
<b>Division: 1517 - Purchasing</b>				
<i>OTHER FINANCING SOURCES</i>				
39-2100	Sale of Assets	50,000	50,000	-
<i>OTHER FINANCING SOURCES TOTALS</i>		<u>50,000</u>	<u>50,000</u>	<u>-</u>
<b>Division Total: 1517 - Purchasing</b>		<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Department Total: 1510 - Finance</b>		<b>9,315,695</b>	<b>10,398,541</b>	<b>1,082,846</b>
<b>Department: 1540 - Human Resources</b>				
<b>Division: 1542 - Payroll and Benefits</b>				
<i>CHARGES FOR SERVICES</i>				
34-1195	Child support/Garnishment Fee	250	300	50
<i>CHARGES FOR SERVICES TOTALS</i>		<u>250</u>	<u>300</u>	<u>50</u>
<b>Division Total: 1542 - Payroll and Benefits</b>		<b>250</b>	<b>300</b>	<b>50</b>

**Troup County Board of Commissioners**  
**FY 2024-2025 General Fund Revenue Budget**  
**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>Department Total: 1540 - Human Resources</b>		<b>250</b>	<b>300</b>	<b>50</b>
<b>Department: 1545 - Tax Commissioner</b>				
<i><b>TAXES</b></i>				
31-1110	Real Property - Utility Current Yr	686,691	728,962	42,271
31-1111	Real Property Digest Current Yr	24,456,207	27,713,795	3,257,588
31-1120	Real Property Timber Current Yr	17,889	17,900	11
31-1197	Real Property Fees	60,213	-	(60,213)
31-1198	Forest Land Protection	100,273	97,700	(2,573)
31-1200	Real Property - prior year	55,000	-	(55,000)
31-1310	Personal Property Motor Vehicle Current Yr	242,140	242,140	-
31-1311	Personal Property Digest Current Year	4,307,952	4,929,112	621,160
31-1315	TAVT Motor Vehicle Title Tax	2,750,565	3,071,850	321,285
31-1316	AATV	45,500	45,000	(500)
31-1320	Personal Property Mobile Home Current Yr	33,911	28,762	(5,149)
31-1390	Heavy Duty	975	250	(725)
31-1400	Personal property - prior year	37,000	37,000	-
31-1500	Property Not on Digest	41,000	53,575	12,575
31-9100	Penalties & Interest General Property	35,000	35,000	-
31-9125	Motor Vehicle Tax Penatly	18,512	17,650	(862)
31-9900	Penalties and Interest Other	-	21,000	21,000
<i><b>TAXES TOTALS</b></i>		<b>32,888,828</b>	<b>37,039,696</b>	<b>4,150,868</b>
<i><b>INTERGOVERNMENTAL</b></i>				
33-8100	PILOTS - LaGrange Development Authority	920,332	616,351	(303,981)
33-8102	PILOTS - West Point Development Authority	116,836	159,336	42,500
33-8103	PILOTS - TCDA	22,011	25,803	3,792
33-8106	Hogansville-Meriwether DA PILOT	17,165	20,288	3,123
<i><b>INTERGOVERNMENTAL TOTALS</b></i>		<b>1,076,344</b>	<b>821,778</b>	<b>(254,566)</b>
<i><b>CHARGES FOR SERVICES</b></i>				
34-1210	Title Transfer/Duplicate Registration Fee	6,186	6,250	64
34-1600	Tag Agent Fee	147,610	180,150	32,540
34-1940	Other - Commission on Tax Collections	90,650	90,650	-
34-1941	School/State Commissions	1,210,344	1,367,000	156,656
34-9300	NSF Fees	-	1,300	1,300
<i><b>CHARGES FOR SERVICES TOTALS</b></i>		<b>1,454,790</b>	<b>1,645,350</b>	<b>190,560</b>
<i><b>FINES AND FORFEITURES</b></i>				
35-1400	Additional Penalty Assessment	-	2,035	2,035
<i><b>FINES AND FORFEITURES TOTALS</b></i>		<b>-</b>	<b>2,035</b>	<b>2,035</b>
<i><b>MISCELLANEOUS</b></i>				
38-9600	Miscellaneous Revenue	-	250	250
<i><b>MISCELLANEOUS TOTALS</b></i>		<b>-</b>	<b>250</b>	<b>250</b>
<b>Department Total: 1545 - Tax Commissioner</b>		<b>35,419,962</b>	<b>39,506,824</b>	<b>4,086,862</b>
<b>Department: 1550 - Property Appraisal</b>				
<i><b>CHARGES FOR SERVICES</b></i>				
34-1510	PILOT Processing Fee	150,691	166,351	15,660
34-1511	Audit Fee	5,000	5,000	-
34-1515	Late Filing Fee (PILOTS)	2,500	1,500	(1,000)
<i><b>CHARGES FOR SERVICES TOTALS</b></i>		<b>158,191</b>	<b>172,851</b>	<b>14,660</b>
<b>Department Total: 1550 - Property Appraisal</b>		<b>158,191</b>	<b>172,851</b>	<b>14,660</b>
<b>Department: 2100 - Judicial Administration</b>				
<b>Division: 2100 - Judicial Administration Main</b>				
<i><b>CHARGES FOR SERVICES</b></i>				
34-1192	Indigent Defense Application Fee	7,000	7,000	-
34-2310	Fingerprinting Fee	5,000	7,000	2,000
<i><b>CHARGES FOR SERVICES TOTALS</b></i>		<b>12,000</b>	<b>14,000</b>	<b>2,000</b>
<i><b>MISCELLANEOUS</b></i>				
38-1610	Rent - GSC Room/Space	200	600	400

**Troup County Board of Commissioners**  
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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
38-9011	Judicial Circuit ADR Reimbursement	130,000	136,041	6,041
38-9600	Miscellaneous Revenue	1,600	3,000	1,400
<b>MISCELLANEOUS TOTALS</b>		<b>131,800</b>	<b>139,641</b>	<b>7,841</b>
<b>Division Total: 2100 - Judicial Administration Main</b>		<b>143,800</b>	<b>153,641</b>	<b>9,841</b>
Division: 2110 - Drug Lab				
<b>CHARGES FOR SERVICES</b>				
34-1132	Drug Testing - DFCS	40,983	45,587	4,604
34-1136	Drug Testing - Governmental	128,904	145,775	16,871
34-1138	Drug Testing - Others	10,301	12,786	2,485
<b>CHARGES FOR SERVICES TOTALS</b>		<b>180,188</b>	<b>204,148</b>	<b>23,960</b>
<b>Division Total: 2110 - Drug Lab</b>		<b>180,188</b>	<b>204,148</b>	<b>23,960</b>
<b>Department Total: 2100 - Judicial Administration</b>		<b>323,988</b>	<b>357,789</b>	<b>33,801</b>
Department: 2150 - Superior Court				
<b>CHARGES FOR SERVICES</b>				
34-1107	Superior Court Fees	272,220	355,210	82,990
34-1192	Indigent Defense Application Fee	268	200	(68)
<b>CHARGES FOR SERVICES TOTALS</b>		<b>272,488</b>	<b>355,410</b>	<b>82,922</b>
<b>FINES AND FORFEITURES</b>				
35-1110	Superior Court Fines	38,233	75,000	36,767
35-1410	10% Jail Add On Fines	5,927	5,000	(927)
35-1440	Attorney Fund	5,029	1,000	(4,029)
<b>FINES AND FORFEITURES TOTALS</b>		<b>49,189</b>	<b>81,000</b>	<b>31,811</b>
<b>Department Total: 2150 - Superior Court</b>		<b>321,677</b>	<b>436,410</b>	<b>114,733</b>
Department: 2180 - Clerk of Courts				
<b>TAXES</b>				
31-1340	Intangible Recording Tax	465,000	325,000	(140,000)
31-1600	Real Estate Transfer Tax	240,000	141,000	(99,000)
<b>TAXES TOTALS</b>		<b>705,000</b>	<b>466,000</b>	<b>(239,000)</b>
<b>Department Total: 2180 - Clerk of Courts</b>		<b>705,000</b>	<b>466,000</b>	<b>(239,000)</b>
Department: 2300 - State Court				
<b>CHARGES FOR SERVICES</b>				
34-1106	State Court Fees	65,358	169,000	103,642
34-1192	Indigent Defense Application Fee	300	5,000	4,700
<b>CHARGES FOR SERVICES TOTALS</b>		<b>65,658</b>	<b>174,000</b>	<b>108,342</b>
<b>FINES AND FORFEITURES</b>				
35-1120	State Court Fines	385,000	800,000	415,000
35-1125	State Court Traffic Fines	800,000	897,001	97,001
35-1410	10% Jail Add On Fines	100,000	180,000	80,000
35-1440	Attorney Fund	1,709	917	(792)
<b>FINES AND FORFEITURES TOTALS</b>		<b>1,286,709</b>	<b>1,877,918</b>	<b>591,209</b>
<b>Department Total: 2300 - State Court</b>		<b>1,352,367</b>	<b>2,051,918</b>	<b>699,551</b>
Department: 2400 - Magistrate Court				
<b>CHARGES FOR SERVICES</b>				
34-1109	Magistrate Civil Case Filing Fee	262,212	325,000	62,788
34-1193	Court Technology Fee	2,670	1,737	(933)
<b>CHARGES FOR SERVICES TOTALS</b>		<b>264,882</b>	<b>326,737</b>	<b>61,855</b>
<b>FINES AND FORFEITURES</b>				
35-1130	Magistrate Court Fines	15,409	9,483	(5,926)
<b>FINES AND FORFEITURES TOTALS</b>		<b>15,409</b>	<b>9,483</b>	<b>(5,926)</b>
<b>Department Total: 2400 - Magistrate Court</b>		<b>280,291</b>	<b>336,220</b>	<b>55,929</b>
Department: 2450 - Probate Court				
<b>LICENSES AND PERMITS</b>				
32-2400	Marriage Licenses	25,000	25,000	-
32-2910	Pistol Permit	58,000	40,000	(18,000)
<b>LICENSES AND PERMITS TOTALS</b>		<b>83,000</b>	<b>65,000</b>	<b>(18,000)</b>
<b>CHARGES FOR SERVICES</b>				
34-1141	Estate Filing Fee	82,000	82,000	-

**Troup County Board of Commissioners  
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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
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	3,600	6,000	2,400
<b>CHARGES FOR SERVICES TOTALS</b>		<b>113,600</b>	<b>116,000</b>	<b>2,400</b>
<b>Department Total: 2450 - Probate Court</b>		<b>196,600</b>	<b>181,000</b>	<b>(15,600)</b>
<b>Department: 2600 - Juvenile Justice</b>				
<b>INTERGOVERNMENTAL</b>				
33-4118	Judicial Council Grant	51,150	51,150	-
33-6016	Local Grant - LaGrange	12,000	12,000	-
<b>INTERGOVERNMENTAL TOTALS</b>		<b>63,150</b>	<b>63,150</b>	<b>-</b>
<b>CHARGES FOR SERVICES</b>				
34-1192	Indigent Defense Application Fee	6,000	5,000	(1,000)
34-1930	Document and Data Sales	5	20	15
<b>CHARGES FOR SERVICES TOTALS</b>		<b>6,005</b>	<b>5,020</b>	<b>(985)</b>
<b>FINES AND FORFEITURES</b>				
35-1160	Juvenile Court Fines	13,000	12,000	(1,000)
35-1180	Contempt Fines	500	500	-
35-1410	10% Jail Add On Fines	1,300	1,200	(100)
<b>FINES AND FORFEITURES TOTALS</b>		<b>14,800</b>	<b>13,700</b>	<b>(1,100)</b>
<b>Department Total: 2600 - Juvenile Justice</b>		<b>83,955</b>	<b>81,870</b>	<b>(2,085)</b>
<b>Department: 3300 - Sheriff</b>				
<b>Division: 3310 - Sheriff Administration</b>				
<b>LICENSES AND PERMITS</b>				
32-3010	Metal Recycler's Registration	400	400	-
<b>LICENSES AND PERMITS TOTALS</b>		<b>400</b>	<b>400</b>	<b>-</b>
<b>INTERGOVERNMENTAL</b>				
33-1111	US Treasury - West Point Lake Patrol	29,760	29,760	-
33-1115	US DOJ - Bulletproof Vest	-	3,000	3,000
33-6700	BOE Resource Officer	174,000	422,815	248,815
<b>INTERGOVERNMENTAL TOTALS</b>		<b>203,760</b>	<b>455,575</b>	<b>251,815</b>
<b>CHARGES FOR SERVICES</b>				
34-1930	Document and Data Sales	-	700	700
34-2305	Sheriff Department Fees	50,000	50,000	-
<b>CHARGES FOR SERVICES TOTALS</b>		<b>50,000</b>	<b>50,700</b>	<b>700</b>
<b>MISCELLANEOUS</b>				
38-9600	Miscellaneous Revenue	40,000	40,000	-
<b>MISCELLANEOUS TOTALS</b>		<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>Division Total: 3310 - Sheriff Administration</b>		<b>294,160</b>	<b>546,675</b>	<b>252,515</b>
<b>Division: 3326 - Jail Operations</b>				
<b>CHARGES FOR SERVICES</b>				
34-1105	Bond Processing Fee	40,000	40,000	-
34-2320	Inmate Medical & Dental Fees	5,000	6,000	1,000
34-2331	Prisoner Housing - City of LaGrange	50,000	60,000	10,000
34-2332	Prisoner Housing - City of West Point	8,500	10,000	1,500
34-2333	Prisoner Housing - City of Hogansville	10,000	10,000	-
<b>CHARGES FOR SERVICES TOTALS</b>		<b>113,500</b>	<b>126,000</b>	<b>12,500</b>
<b>FINES AND FORFEITURES</b>				
35-1410	10% Jail Add On Fines	75,000	75,000	-
<b>FINES AND FORFEITURES TOTALS</b>		<b>75,000</b>	<b>75,000</b>	<b>-</b>
<b>MISCELLANEOUS</b>				
38-2000	Commissions	300,000	300,000	-
38-9600	Miscellaneous Revenue	3,000	3,000	-
<b>MISCELLANEOUS TOTALS</b>		<b>303,000</b>	<b>303,000</b>	<b>-</b>
<b>Division Total: 3326 - Jail Operations</b>		<b>491,500</b>	<b>504,000</b>	<b>12,500</b>
<b>Division: 3395 - S/O - Detail &amp; Work Release</b>				
<b>CHARGES FOR SERVICES</b>				

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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
34-2340	Work Release Program Fees	275,000	260,000	(15,000)
<b>CHARGES FOR SERVICES TOTALS</b>		<b>275,000</b>	<b>260,000</b>	<b>(15,000)</b>
Division Total: 3395 - S/O - Detail & Work Release		<b>275,000</b>	<b>260,000</b>	<b>(15,000)</b>
Department Total: 3300 - Sheriff		<b>1,060,660</b>	<b>1,310,675</b>	<b>250,015</b>
Department: 3500 - Fire and Rescue				
Division: 3510 - Fire Administration				
<b>TAXES</b>				
31-6200	Insurance Premium Tax	2,500,000	2,670,000	170,000
<b>TAXES TOTALS</b>		<b>2,500,000</b>	<b>2,670,000</b>	<b>170,000</b>
<b>LICENSES AND PERMITS</b>				
32-1910	FIRE WORKS LICENSE FEE 25-10-5.1	500	500	-
32-3190	Fire Marshal Life Safety Fee	7,500	7,500	-
<b>LICENSES AND PERMITS TOTALS</b>		<b>8,000</b>	<b>8,000</b>	<b>-</b>
<b>CHARGES FOR SERVICES</b>				
34-1930	Document and Data Sales	250	250	-
33-6550	Hogansville Fire Service	195,000	195,000	-
<b>CHARGES FOR SERVICES TOTALS</b>		<b>195,250</b>	<b>195,250</b>	<b>-</b>
<b>MISCELLANEOUS</b>				
38-9600	Miscellaneous Revenue	5,000	-	(5,000)
<b>MISCELLANEOUS TOTALS</b>		<b>5,000</b>	<b>-</b>	<b>(5,000)</b>
Division Total: 3510 - Fire Administration		<b>2,708,250</b>	<b>2,873,250</b>	<b>165,000</b>
Division: 3920 - Emergency Management				
<b>INTERGOVERNMENTAL</b>				
33-4115	GA, DOD Ema Salary Supplement	18,101	18,101	-
<b>INTERGOVERNMENTAL TOTALS</b>		<b>18,101</b>	<b>18,101</b>	<b>-</b>
Division Total: 3920 - Emergency Management		<b>18,101</b>	<b>18,101</b>	<b>-</b>
Department Total: 3500 - Fire and Rescue		<b>2,726,351</b>	<b>2,891,351</b>	<b>165,000</b>
Department: 3700 - Coroner				
<b>CHARGES FOR SERVICES</b>				
34-1930	Document and Data Sales	100	100	-
<b>CHARGES FOR SERVICES TOTALS</b>		<b>100</b>	<b>100</b>	<b>-</b>
Department Total: 3700 - Coroner		<b>100</b>	<b>100</b>	<b>-</b>
Department: 3900 - Marshal				
Division: 3905 - Marshal Administration				
<b>LICENSES AND PERMITS</b>				
32-2130	Foreclosure Registration	2,000	2,000	-
<b>LICENSES AND PERMITS TOTALS</b>		<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>MISCELLANEOUS</b>				
38-9600	Miscellaneous Revenue	500	300	(200)
<b>MISCELLANEOUS TOTALS</b>		<b>500</b>	<b>300</b>	<b>(200)</b>
Division Total: 3905 - Marshal Administration		<b>2,500</b>	<b>2,300</b>	<b>(200)</b>
Division: 3910 - Animal Control				
<b>LICENSES AND PERMITS</b>				
32-2510	Dangerous Dog	-	500	500
<b>LICENSES AND PERMITS TOTALS</b>		<b>-</b>	<b>500</b>	<b>500</b>
Division Total: 3910 - Animal Control		<b>-</b>	<b>500</b>	<b>500</b>
Department Total: 3900 - Marshal		<b>2,500</b>	<b>2,800</b>	<b>300</b>
Department: 5610 - Extension Service				
<b>MISCELLANEOUS</b>				
38-1110	Rent - Periodic	5,500	3,075	(2,425)
<b>MISCELLANEOUS TOTALS</b>		<b>5,500</b>	<b>3,075</b>	<b>(2,425)</b>
Department Total: 5610 - Extension Service		<b>5,500</b>	<b>3,075</b>	<b>(2,425)</b>
Department: 6000 - Parks and Recreation				
Division: 6110 - Parks and Rec Administration				
<b>CHARGES FOR SERVICES</b>				
34-7500	Program Fees	260,000	260,000	-
34-7900	Non-Program Fees	6,000	6,000	-

**Troup County Board of Commissioners**  
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**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>CHARGES FOR SERVICES TOTALS</b>		266,000	266,000	-
<b>CONTRIBUTIONS AND DONATIONS</b>				
37-1003	P&R Fundraising	30,000	42,000	12,000
37-1004	Recreation Sponsors	35,000	35,000	-
<b>CONTRIBUTIONS AND DONATIONS TOTALS</b>		65,000	77,000	12,000
<b>MISCELLANEOUS</b>				
38-1300	Rent - Parks and Recreation	170,000	170,000	-
38-9700	P&R Miscellaneous Revenue	15,000	20,000	5,000
<b>MISCELLANEOUS TOTALS</b>		185,000	190,000	5,000
<b>Division Total: 6110 - Parks and Rec Administration</b>		<b>516,000</b>	<b>533,000</b>	<b>17,000</b>
<b>Division: 6220 - Parks and Facilities</b>				
<b>CONTRIBUTIONS AND DONATIONS</b>				
37-1004	Recreation Sponsors	10,000	40,000	30,000
<b>CONTRIBUTIONS AND DONATIONS TOTALS</b>		10,000	40,000	30,000
<b>Division Total: 6220 - Parks and Facilities</b>		<b>10,000</b>	<b>40,000</b>	<b>30,000</b>
<b>Department Total: 6000 - Parks and Recreation</b>		<b>526,000</b>	<b>573,000</b>	<b>47,000</b>
<b>Department: 7000 - Community Development</b>				
<b>Division: 7220 - Building Inspections</b>				
<b>TAXES</b>				
31-4200	Beverage Taxes	200,000	180,000	(20,000)
31-6100	Business & Occupation	112,000	112,000	-
31-6300	Bank Licenses	215,000	330,000	115,000
<b>TAXES TOTALS</b>		527,000	622,000	95,000
<b>LICENSES AND PERMITS</b>				
32-1110	Beer Licenses	21,000	24,000	3,000
32-1120	Wine Licenses	8,000	9,500	1,500
32-1230	Driveway/Timber/Rec/Erosion	10,500	7,000	(3,500)
32-1240	Home Occupational Permit	21,000	25,000	4,000
32-2210	Rezoning & Variance Fees	25,000	25,000	-
32-2230	Sign Permit	500	500	-
32-3110	Building Permits	225,000	300,000	75,000
32-3910	Driveway Permits	6,000	6,000	-
32-3120	Building Permit Penalty	30,000	20,000	(10,000)
32-4100	Business License Penalty	8,500	10,000	1,500
<b>LICENSES AND PERMITS TOTALS</b>		355,500	427,000	71,500
<b>CHARGES FOR SERVICES</b>				
34-1930	Document and Data Sales	5,000	5,000	-
34-1950	Occupation Certificate Admin Fee	32,000	33,000	1,000
<b>CHARGES FOR SERVICES TOTALS</b>		37,000	38,000	1,000
<b>MISCELLANEOUS</b>				
38-9600	Miscellaneous Revenue	-	500	500
<b>MISCELLANEOUS TOTALS</b>		-	500	500
<b>Division Total: 7220 - Building Inspections</b>		<b>919,500</b>	<b>1,087,500</b>	<b>168,000</b>
<b>Division: 7410 - Planning and Zoning</b>				
<b>LICENSES AND PERMITS</b>				
32-3200	Entertainment	2,000	1,000	(1,000)
32-3205	Special Event	1,000	1,000	-
<b>LICENSES AND PERMITS TOTALS</b>		3,000	2,000	(1,000)
<b>Division Total: 7410 - Planning and Zoning</b>		<b>3,000</b>	<b>2,000</b>	<b>(1,000)</b>
<b>Department Total: 7000 - Community Development</b>		<b>922,500</b>	<b>1,089,500</b>	<b>167,000</b>
<b>Department: 7112 - Two Rivers RC &amp; D</b>				
<b>INTERGOVERNMENTAL</b>				
33-1112	US Treasury - Two Rivers Salary	142,359	151,431	9,072
<b>INTERGOVERNMENTAL TOTALS</b>		142,359	151,431	9,072
<b>Department Total: 7112 - Two Rivers RC &amp; D</b>		<b>142,359</b>	<b>151,431</b>	<b>9,072</b>
<b>Department: 7415 - Center for Strategic Planning</b>				
<b>MISCELLANEOUS</b>				



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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
38-9014	Center for Strategic Planning Reimbursement	98,824	105,866	7,042
<b>MISCELLANEOUS TOTALS</b>		<b>98,824</b>	<b>105,866</b>	<b>7,042</b>
<b>Department Total: 7415 - Center for Strategic Planning</b>		<b>98,824</b>	<b>105,866</b>	<b>7,042</b>
<b>Department: 7681 - CIRCLES</b>				
<b>MISCELLANEOUS</b>				
38-9015	Circles - Reimbursement	116,940	117,762	822
<b>MISCELLANEOUS TOTALS</b>		<b>116,940</b>	<b>117,762</b>	<b>822</b>
<b>Department Total: 7681 - CIRCLES</b>		<b>116,940</b>	<b>117,762</b>	<b>822</b>
<b>Department: 9000 - Other Financing Uses</b>				
<b>OTHER FINANCING SOURCES</b>				
39-1215	Transfer-in Hotel/Motel Fund	31,750	31,750	-
39-1250	Transfer In - Victim/Witness Fund	130,000	155,000	25,000
<b>OTHER FINANCING SOURCES TOTALS</b>		<b>161,750</b>	<b>186,750</b>	<b>25,000</b>
<b>Department Total: 9000 - Other Financing Uses</b>		<b>161,750</b>	<b>186,750</b>	<b>25,000</b>
<b>GENERAL FUND REVENUE TOTALS:</b>		<b>54,350,610</b>	<b>60,757,918</b>	<b>6,407,308</b>



**Expense Detail**  
**FY 2024-2025 Budget**  
**General Fund**



**Troup County Board of Commissioners  
FY 2024-2025 General Fund Expense Budget  
Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>Department: 1110 - Board of Commissioners</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1400	Salaries - Board	74,345	84,745	10,400
51-2102	Medical Insurance	73,925	87,500	13,575
51-2103	Life Insurance	237	261	24
51-2200	Social Security (FICA) Contributions	4,609	5,253	644
51-2300	Medicare	1,078	1,230	152
51-2400	Retirement Contribution	13,010	15,551	2,541
51-2700	Workers Compensation	1,033	1,161	128
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>168,237</b>	<b>195,701</b>	<b>27,464</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	75	25	(50)
52-2220	Computer/Software Maintenance	1,685	1,700	15
52-3851	Contract Cost Allocation	2,313	2,313	-
52-2202	Equipment Repairs and Maintenance	2,500	2,500	-
52-2204	Building Repairs and Maintenance	11,344	14,622	3,278
52-3101	General Liability Insurance	2,670	2,923	253
52-3105	Building and Property Insurance	2,897	2,601	(296)
52-3106	Bonds Fidelity	221	208	(13)
52-3201	Communications	2,000	1,900	(100)
52-3205	Cell Phone	2,700	3,600	900
52-3300	Advertising	2,000	2,000	-
52-3400	Printing and Binding	300	300	-
52-3500	Travel	12,460	13,000	540
52-3505	Mileage - Non-Overnight Travel	300	230	(70)
52-3601	Dues, Certification Fees, Subscriptions	3,861	3,000	(861)
52-3700	Education and Training	13,626	25,500	11,874
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>60,952</b>	<b>76,422</b>	<b>15,470</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	8,000	7,000	(1,000)
53-1102	Uniforms	400	400	-
53-1170	Special Events Supplies	4,000	3,000	(1,000)
53-1230	Utilities	9,529	9,529	-
53-1705	Intergvmt/Employee Relation Supplies	2,615	3,000	385
53-1805	Computer Hardware / Software	1,240	1,200	(40)
53-1815	Office Furniture	-	500	500
53-1830	Other Equipment	2,400	500	(1,900)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>28,184</b>	<b>25,129</b>	<b>(3,055)</b>
<b>CAPITAL OUTLAYS</b>				
54-2510	Office Equipment	10,000	-	(10,000)
<b>Account Classification Total: 400 - CAPITAL OUTLAYS</b>		<b>10,000</b>	<b>-</b>	<b>(10,000)</b>
<b>Division Total: 1110 Board of Commissioners</b>		<b>267,373</b>	<b>297,252</b>	<b>29,879</b>
<b>Division: 1130 - Clerk of Commission</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	71,490	75,941	4,451
51-2102	Medical Insurance	14,785	17,500	2,715
51-2103	Life Insurance	150	150	-
51-2200	Social Security (FICA) Contributions	4,432	4,708	276
51-2300	Medicare	1,037	1,101	64
51-2400	Retirement Contribution	12,511	13,935	1,424
51-2700	Workers Compensation	143	137	(6)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>104,548</b>	<b>113,472</b>	<b>8,924</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	25	25	-
52-2220	Computer/Software Maintenance	76,020	119,948	43,928
52-3851	Contract Cost Allocation	980	980	-
52-2201	Computer Maintenance	200	200	-
52-2202	Equipment Repairs and Maintenance	100	-	(100)
52-2204	Building Repairs and Maintenance	2,412	3,108	696
52-3101	General Liability Insurance	534	585	51
52-3105	Building and Property Insurance	616	553	(63)
52-3106	Bonds Fidelity	40	36	(4)

**Troup County Board of Commissioners  
FY 2024-2025 General Fund Expense Budget  
Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
52-3201	Communications	-	350	350
52-3205	Cell Phone	720	720	-
52-3500	Travel	4,500	4,500	-
52-3505	Mileage - Non-Overnight Travel	200	200	-
52-3601	Dues, Certification Fees, Subscriptions	160	150	(10)
52-3700	Education and Training	3,873	4,884	1,011
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>90,380</b>	<b>136,239</b>	<b>45,859</b>
<b>SUPPLIES</b>				
53-1102	Uniforms	200	200	-
53-1230	Utilities	2,026	2,026	-
53-1400	Books and Periodicals	100	-	(100)
53-1805	Computer Hardware / Software	1,211	-	(1,211)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>3,537</b>	<b>2,226</b>	<b>(1,311)</b>
<b>Division Total: 1130 - Clerk of Commission</b>		<b>198,465</b>	<b>251,937</b>	<b>53,472</b>
<b>Department Total: 1110 - Board of Commissioners</b>		<b>465,838</b>	<b>549,189</b>	<b>83,351</b>
<b>Department: 1320 - County Manager</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	345,675	379,222	33,547
51-2102	Medical Insurance	44,355	52,500	8,145
51-2103	Life Insurance	447	450	3
51-2200	Social Security (FICA) Contributions	20,179	21,493	1,314
51-2300	Medicare	5,013	5,499	486
51-2400	Retirement Contribution	52,063	59,728	7,665
51-2700	Workers Compensation	691	683	(8)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>468,423</b>	<b>519,575</b>	<b>51,152</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	75	75	-
52-2220	Computer/Software Maintenance	-	1,920	1,920
52-3851	Contract Cost Allocation	1,469	1,469	-
52-2203	Vehicle Repairs and Maintenance	800	800	-
52-2204	Building Repairs and Maintenance	2,412	3,108	696
52-3101	General Liability Insurance	2,136	1,754	(382)
52-3103	Auto Insurance	957	1,085	128
52-3105	Building and Property Insurance	616	553	(63)
52-3106	Bonds Fidelity	121	108	(13)
52-3201	Communications	1,300	1,300	-
52-3205	Cell Phone	2,700	2,500	(200)
52-3400	Printing and Binding	500	500	-
52-3500	Travel	3,829	4,000	171
52-3601	Dues, Certification Fees, Subscriptions	296	300	4
52-3700	Education and Training	5,451	5,901	450
52-3900	Other Purchased Services	-	16,300	16,300
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>22,662</b>	<b>41,673</b>	<b>19,011</b>
<b>SUPPLIES</b>				
53-1112	Employee Awards Program	-	28,700	28,700
53-1230	Utilities	2,026	2,026	-
53-1270	Auto Fuel	4,000	5,000	1,000
53-1705	Intergvmt/Employee Relation Supplies	5,000	17,000	12,000
53-1815	Office Furniture	500	500	-
53-1830	Other Equipment	500	500	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>12,026</b>	<b>53,726</b>	<b>41,700</b>
<b>CAPITAL OUTLAYS</b>				
54-2200	Vehicles	40,000	-	(40,000)
<b>Account Classification Total: 400 - CAPITAL OUTLAYS</b>		<b>40,000</b>	<b>-</b>	<b>(40,000)</b>
<b>Department Total: 1320 - County Manager</b>		<b>543,111</b>	<b>614,974</b>	<b>71,863</b>
<b>Department: 1400 - Elections and Registration</b>				
<b>Division: 1450 - Elections and Registration</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	170,664	181,217	10,553
51-1300	Overtime	10,000	15,000	5,000
51-2102	Medical Insurance	59,140	70,000	10,860
51-2103	Life Insurance	474	492	18

**Troup County Board of Commissioners  
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Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
51-2200	Social Security (FICA) Contributions	11,200	13,173	1,973
51-2300	Medicare	2,620	3,082	462
51-2400	Retirement Contribution	29,866	36,005	6,139
51-2700	Workers Compensation	375	355	(20)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>284,339</b>	<b>319,324</b>	<b>34,985</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	100	100	-
52-3851	Contract Cost Allocation	1,959	1,959	-
52-2201	Computer Maintenance	500	500	-
52-2202	Equipment Repairs and Maintenance	50,000	50,000	-
52-2204	Building Repairs and Maintenance	3,160	4,072	912
52-3101	General Liability Insurance	1,869	2,046	177
52-3105	Building and Property Insurance	807	725	(82)
52-3106	Bonds Fidelity	141	125	(16)
52-3201	Communications	2,000	2,000	-
52-3203	Postage and Shipping	30,000	40,000	10,000
52-3205	Cell Phone	1,000	1,000	-
52-3300	Advertising	11,000	10,000	(1,000)
52-3400	Printing and Binding	52,000	32,000	(20,000)
52-3500	Travel	10,000	10,000	-
52-3505	Mileage - Non-Overnight Travel	1,500	1,500	-
52-3601	Dues, Certification Fees, Subscriptions	500	500	-
52-3700	Education and Training	7,000	7,000	-
52-3852	Contract Services	240,000	275,000	35,000
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>413,535</b>	<b>438,527</b>	<b>24,992</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	10,000	10,000	-
53-1102	Uniforms	250	250	-
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	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>15,154</b>	<b>16,654</b>	<b>1,500</b>
<b>Division Total: 1450 - Elections and Registration</b>		<b>713,028</b>	<b>774,505</b>	<b>61,477</b>
<b>Department Total: 1400 - Elections and Registration</b>		<b>713,028</b>	<b>774,505</b>	<b>61,477</b>
<b>Department: 1510 - Finance</b>				
<b>Division: 1511 - Financial Administration</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	315,432	339,592	24,160
51-2102	Medical Insurance	73,925	87,500	13,575
51-2103	Life Insurance	699	573	(126)
51-2200	Social Security (FICA) Contributions	19,557	21,054	1,497
51-2300	Medicare	4,575	4,924	349
51-2400	Retirement Contribution	55,201	62,316	7,115
51-2700	Workers Compensation	630	613	(17)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>470,019</b>	<b>516,572</b>	<b>46,553</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1204	Auditor (Outside)	150,000	151,200	1,200
52-1206	Employee Medical Exam	70	70	-
52-3620	Bank and Credit Card Fees	15,000	23,000	8,000
52-3851	Contract Cost Allocation	3,782	3,782	-
52-2202	Equipment Repairs and Maintenance	100	100	-
52-2204	Building Repairs and Maintenance	2,412	3,108	696
52-3101	General Liability Insurance	2,937	3,215	278
52-3105	Building and Property Insurance	616	553	(63)
52-3106	Bonds Fidelity	401	379	(22)
52-3201	Communications	1,500	1,500	-
52-3203	Postage and Shipping	1,800	1,800	-
52-3205	Cell Phone	-	400	400
52-3300	Advertising	600	600	-
52-3400	Printing and Binding	800	800	-

**Troup County Board of Commissioners  
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Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
52-3500	Travel	1,000	1,750	750
52-3505	Mileage - Non-Overnight Travel	-	50	50
52-3601	Dues, Certification Fees, Subscriptions	1,800	1,800	-
52-3700	Education and Training	2,500	4,996	2,496
52-3900	Other Purchased Services	330	200	(130)
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>185,648</b>	<b>199,303</b>	<b>13,655</b>
<b>SUPPLIES</b>				
53-1102	Uniforms	100	100	-
53-1230	Utilities	2,026	2,026	-
53-1805	Computer Hardware / Software	1,770	1,000	(770)
53-1815	Office Furniture	305	275	(30)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>4,201</b>	<b>3,401</b>	<b>(800)</b>
<b>Division Total: 1511 - Financial Administration</b>		<b>659,868</b>	<b>719,276</b>	<b>59,408</b>
<b>Division: 1515 - Treasury</b>				
<b>OTHER COSTS</b>				
57-1110	City of LaGrange	407,484	436,590	29,106
57-1210	City of Hogansville	55,440	59,400	3,960
57-1310	City of West Point	55,400	59,400	4,000
<b>Account Classification Total: 700 - OTHER COSTS</b>		<b>518,324</b>	<b>555,390</b>	<b>37,066</b>
<b>Division Total: 1515 - Treasury</b>		<b>518,324</b>	<b>555,390</b>	<b>37,066</b>
<b>Division: 1517 - Purchasing</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	163,737	165,912	2,175
51-2102	Medical Insurance	44,355	52,500	8,145
51-2103	Life Insurance	384	270	(114)
51-2200	Social Security (FICA) Contributions	10,152	10,287	135
51-2300	Medicare	2,374	2,405	31
51-2400	Retirement Contribution	22,691	23,138	447
51-2700	Workers Compensation	327	300	(27)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>244,020</b>	<b>254,812</b>	<b>10,792</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	90	90	-
52-3851	Contract Cost Allocation	1,469	1,469	-
52-2201	Computer Maintenance	100	150	50
52-2202	Equipment Repairs and Maintenance	100	100	-
52-2203	Vehicle Repairs and Maintenance	1,700	1,700	-
52-2204	Building Repairs and Maintenance	5,243	6,758	1,515
52-3101	General Liability Insurance	1,602	1,754	152
52-3103	Auto Insurance	2,871	3,253	382
52-3105	Building and Property Insurance	1,339	1,202	(137)
52-3106	Bonds Fidelity	121	108	(13)
52-3201	Communications	1,500	1,500	-
52-3203	Postage and Shipping	25	25	-
52-3205	Cell Phone	1,200	2,000	800
52-3300	Advertising	100	100	-
52-3400	Printing and Binding	110	200	90
52-3500	Travel	1,000	1,000	-
52-3505	Mileage - Non-Overnight Travel	175	175	-
52-3601	Dues, Certification Fees, Subscriptions	950	786	(164)
52-3700	Education and Training	900	900	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>20,595</b>	<b>23,270</b>	<b>2,675</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	1,500	1,500	-
53-1102	Uniforms	225	300	75
53-1110	Program Supplies and Materials	700	700	-
53-1123	Tires and Tubes	1,500	1,500	-
53-1230	Utilities	4,404	4,404	-
53-1270	Auto Fuel	3,180	2,800	(380)
53-1805	Computer Hardware / Software	2,000	2,000	-
53-1830	Other Equipment	300	300	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>13,809</b>	<b>13,504</b>	<b>(305)</b>
<b>Division Total: 1517 - Purchasing</b>		<b>278,424</b>	<b>291,586</b>	<b>13,162</b>



**Troup County Board of Commissioners**  
**FY 2024-2025 General Fund Expense Budget**  
**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>Department Total: 1510 - Finance</b>		<b>1,456,616</b>	<b>1,566,252</b>	<b>109,636</b>
<b>Department: 1530 - County Attorney</b>				
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1201	County Attorney	270,000	270,000	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>270,000</b>	<b>270,000</b>	<b>-</b>
<b>Department Total: 1530 - County Attorney</b>		<b>270,000</b>	<b>270,000</b>	<b>-</b>
<b>Department: 1535 - Information Technology</b>				
<b>Division: 1535 - Information Technology Main</b>				
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-2220	Computer/Software Maintenance	241,949	339,004	97,055
52-3851	Contract Cost Allocation	490	490	-
52-2204	Building Repairs and Maintenance	1,681	2,167	486
52-3105	Building and Property Insurance	430	386	(44)
52-3201	Communications	220	8,000	7,780
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>244,770</b>	<b>350,047</b>	<b>105,277</b>
<i>SUPPLIES</i>				
53-1230	Utilities	1,412	1,412	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>1,412</b>	<b>1,412</b>	<b>-</b>
<b>Division Total: 1535 - Information Technology Main</b>		<b>246,182</b>	<b>351,459</b>	<b>105,277</b>
<b>Division: 1537 - GIS</b>				
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1309	Data Processing	174,427	174,427	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>174,427</b>	<b>174,427</b>	<b>-</b>
<b>Division Total: 1537 - GIS</b>		<b>174,427</b>	<b>174,427</b>	<b>-</b>
<b>Department Total: 1535 - Information Technology</b>		<b>420,609</b>	<b>525,886</b>	<b>105,277</b>
<b>Department: 1540 - Human Resources</b>				
<b>Division: 1540 - Human Resources</b>				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	201,490	213,979	12,489
51-1300	Overtime	1,000	1,000	-
51-2102	Medical Insurance	44,355	52,500	8,145
51-2103	Life Insurance	396	411	15
51-2200	Social Security (FICA) Contributions	12,554	13,328	774
51-2300	Medicare	2,937	3,118	181
51-2400	Retirement Contribution	35,261	39,265	4,004
51-2700	Workers Compensation	403	385	(18)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>298,396</b>	<b>323,986</b>	<b>25,590</b>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1200	Professional	9,000	9,000	-
52-1206	Employee Medical Exam	120	100	(20)
52-1214	Employee Assistance Program	8,000	8,000	-
52-3851	Contract Cost Allocation	1,424	1,424	-
52-2201	Computer Maintenance	200	200	-
52-2202	Equipment Repairs and Maintenance	1,000	1,000	-
52-2204	Building Repairs and Maintenance	2,494	3,214	720
52-3101	General Liability Insurance	1,602	1,754	152
52-3105	Building and Property Insurance	637	572	(65)
52-3106	Bonds Fidelity	280	272	(8)
52-3201	Communications	1,200	1,200	-
52-3203	Postage and Shipping	1,400	1,400	-
52-3205	Cell Phone	1,600	1,000	(600)
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	500	-
52-3700	Education and Training	2,500	32,500	30,000
52-3852	Contract Services	5,700	5,000	(700)
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>39,857</b>	<b>69,336</b>	<b>29,479</b>
<i>SUPPLIES</i>				
53-1101	Office Supplies	3,500	4,000	500
53-1102	Uniforms	200	200	-
53-1112	Employee Awards Program	10,500	8,500	(2,000)

**Troup County Board of Commissioners**  
**FY 2024-2025 General Fund Expense Budget**  
**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
53-1230	Utilities	2,095	2,095	-
53-1805	Computer Hardware / Software	2,500	1,000	(1,500)
53-1810	Office Equipment	1,000	1,000	-
53-1815	Office Furniture	1,000	1,000	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>20,795</b>	<b>17,795</b>	<b>(3,000)</b>
<b>Division Total: 1540 - Human Resources</b>		<b>359,048</b>	<b>411,117</b>	<b>52,069</b>
<b>Division: 1542 - Payroll and Benefits</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	51,834	55,040	3,206
51-1200	Part-time Employees	18,720	18,720	-
51-1300	Overtime	500	500	-
51-2102	Medical Insurance	14,785	17,500	2,715
51-2103	Life Insurance	150	150	-
51-2200	Social Security (FICA) Contributions	4,406	4,604	198
51-2300	Medicare	1,030	1,076	46
51-2400	Retirement Contribution	9,071	10,100	1,029
51-2700	Workers Compensation	152	133	(19)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>100,648</b>	<b>107,823</b>	<b>7,175</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	60	50	(10)
52-2220	Computer/Software Maintenance	13,000	16,000	3,000
52-3851	Contract Cost Allocation	1,424	1,424	-
52-2201	Computer Maintenance	200	200	-
52-2204	Building Repairs and Maintenance	1,447	1,865	418
52-3101	General Liability Insurance	534	585	51
52-3105	Building and Property Insurance	370	332	(38)
52-3106	Bonds Fidelity	300	200	(100)
52-3400	Printing and Binding	300	300	-
52-3500	Travel	500	300	(200)
52-3505	Mileage - Non-Overnight Travel	200	200	-
52-3601	Dues, Certification Fees, Subscriptions	150	150	-
52-3700	Education and Training	500	300	(200)
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>18,985</b>	<b>21,906</b>	<b>2,921</b>
<b>SUPPLIES</b>				
53-1230	Utilities	1,216	1,216	-
53-1805	Computer Hardware / Software	500	500	-
53-1810	Office Equipment	500	500	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>2,216</b>	<b>2,216</b>	<b>-</b>
<b>Division Total: 1542 - Payroll and Benefits</b>		<b>121,849</b>	<b>131,945</b>	<b>10,096</b>
<b>Department Total: 1540 - Human Resources</b>		<b>480,897</b>	<b>543,062</b>	<b>62,165</b>
<b>Department: 1545 - Tax Commissioner</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	492,516	538,635	46,119
51-2102	Medical Insurance	147,850	175,000	27,150
51-2103	Life Insurance	1,302	1,386	84
51-2200	Social Security (FICA) Contributions	30,536	33,396	2,860
51-2300	Medicare	7,142	7,810	668
51-2400	Retirement Contribution	81,031	92,462	11,431
51-2700	Workers Compensation	2,067	2,078	11
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>762,444</b>	<b>850,767</b>	<b>88,323</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	100	100	-
52-2220	Computer/Software Maintenance	23,250	37,564	14,314
52-3851	Contract Cost Allocation	12,188	12,188	(0)
52-2202	Equipment Repairs and Maintenance	750	750	-
52-2203	Vehicle Repairs and Maintenance	500	500	-
52-2204	Building Repairs and Maintenance	9,429	12,154	2,725
52-3101	General Liability Insurance	4,805	5,260	455
52-3103	Auto Insurance	479	542	63
52-3105	Building and Property Insurance	2,408	2,161	(247)
52-3106	Bonds Fidelity	647	611	(36)
52-3201	Communications	5,000	5,000	-

**Troup County Board of Commissioners**  
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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
52-3203	Postage and Shipping	63,500	64,500	1,000
52-3205	Cell Phone	1,550	1,550	-
52-3300	Advertising	400	400	-
52-3400	Printing and Binding	1,300	1,300	-
52-3500	Travel	4,500	4,500	-
52-3505	Mileage - Non-Overnight Travel	250	250	-
52-3601	Dues, Certification Fees, Subscriptions	800	800	-
52-3700	Education and Training	2,500	2,490	(10)
52-3900	Other Purchased Services	21,500	21,436	(64)
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>155,856</b>	<b>174,056</b>	<b>18,200</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	7,250	7,250	-
53-1102	Uniforms	250	250	-
53-1123	Tires and Tubes	100	100	-
53-1230	Utilities	7,921	7,920	(1)
53-1270	Auto Fuel	1,300	1,300	-
53-1805	Computer Hardware / Software	2,000	9,438	7,438
53-1810	Office Equipment	500	500	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>19,321</b>	<b>26,758</b>	<b>7,437</b>
<b>Department Total: 1545 - Tax Commissioner</b>		<b>937,621</b>	<b>1,051,582</b>	<b>113,961</b>
<b>Department: 1550 - Property Appraisal</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	554,031	623,560	69,529
51-1200	Part-time Employees	15,834	18,096	2,262
51-1300	Overtime	8,000	8,000	-
51-1400	Salaries - Board	20,000	20,000	-
51-2102	Medical Insurance	147,850	175,000	27,150
51-2103	Life Insurance	1,338	1,463	125
51-2200	Social Security (FICA) Contributions	37,347	41,363	4,016
51-2300	Medicare	8,736	9,675	939
51-2400	Retirement Contribution	96,952	114,418	17,466
51-2700	Workers Compensation	6,238	7,023	785
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>896,326</b>	<b>1,018,598</b>	<b>122,272</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1200	Professional	30,000	30,000	-
52-1206	Employee Medical Exam	150	150	-
52-2220	Computer/Software Maintenance	25,332	25,000	(332)
52-3851	Contract Cost Allocation	12,188	12,188	-
52-2202	Equipment Repairs and Maintenance	4,960	5,000	40
52-2203	Vehicle Repairs and Maintenance	2,055	2,500	445
52-2204	Building Repairs and Maintenance	6,794	8,757	1,963
52-3101	General Liability Insurance	5,606	6,137	531
52-3103	Auto Insurance	1,914	2,169	255
52-3105	Building and Property Insurance	1,735	1,558	(177)
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	26,000	28,000	2,000
52-3500	Travel	25,500	17,000	(8,500)
52-3505	Mileage - Non-Overnight Travel	300	300	-
52-3601	Dues, Certification Fees, Subscriptions	1,000	1,000	-
52-3700	Education and Training	9,000	9,000	-
52-3852	Contract Services	131,644	166,351	34,707
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>295,878</b>	<b>326,810</b>	<b>30,932</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	2,500	2,500	-
53-1102	Uniforms	500	500	-
53-1113	Other Supplies & Essentials	475	475	-
53-1123	Tires and Tubes	650	-	(650)
53-1126	Parts and Supplies	300	300	-
53-1230	Utilities	5,707	5,707	-

**Troup County Board of Commissioners  
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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
53-1270	Auto Fuel	5,500	6,000	500
53-1400	Books and Periodicals	3,000	3,000	-
53-1805	Computer Hardware / Software	3,000	3,000	-
53-1830	Other Equipment	1,800	1,800	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>23,432</b>	<b>23,282</b>	<b>(150)</b>
<b>CAPITAL OUTLAYS</b>				
54-2510	Office Equipment	-	-	-
<b>Account Classification Total: 400 - CAPITAL OUTLAYS</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Department Total: 1550 - Property Appraisal</b>		<b>1,215,636</b>	<b>1,368,690</b>	<b>153,054</b>
<b>Department: 1565 - General Government</b>				
<b>Division: 1565 - General Administration</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	88,504	149,939	61,435
51-2102	Medical Insurance	22,178	35,000	12,822
51-2103	Life Insurance	186	270	84
51-2200	Social Security (FICA) Contributions	5,487	9,296	3,809
51-2300	Medicare	1,284	2,174	890
51-2400	Retirement Contribution	15,488	27,514	12,026
51-2700	Workers Compensation	773	270	(503)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>133,900</b>	<b>224,463</b>	<b>90,563</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-3851	Contract Cost Allocation	934	935	1
52-2204	Building Repairs and Maintenance	241	311	70
52-3101	General Liability Insurance	-	1,169	1,169
52-3105	Building and Property Insurance	62	56	(6)
52-3201	Communications	-	450	450
52-3205	Cell Phone	-	600	600
52-3505	Mileage - Non-Overnight Travel	-	500	500
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>1,237</b>	<b>4,021</b>	<b>2,784</b>
<b>SUPPLIES</b>				
53-1230	Utilities	203	203	0
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>203</b>	<b>203</b>	<b>0</b>
<b>Division Total: 1565 - General Administration</b>		<b>135,339</b>	<b>228,687</b>	<b>93,348</b>
<b>Division: 1566 - SO D/WR - Bldg/Grounds Detail</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	39,510	39,200	(310)
51-1300	Overtime	1,522	1,522	-
51-2102	Medical Insurance	14,785	17,500	2,715
51-2103	Life Insurance	114	130	16
51-2200	Social Security (FICA) Contributions	2,544	2,524	(20)
51-2300	Medicare	595	590	(5)
51-2400	Retirement Contribution	3,191	7,193	4,002
51-2700	Workers Compensation	723	721	(2)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>62,984</b>	<b>69,380</b>	<b>6,396</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
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	1,068	1,169	101
52-3102	Law Enforcement Liability	1,680	1,795	115
52-3103	Auto Insurance	957	1,085	128
52-3204	Non-Telephone Communication	600	600	-
52-3205	Cell Phone	675	675	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>7,505</b>	<b>7,849</b>	<b>344</b>
<b>SUPPLIES</b>				
53-1102	Uniforms	600	400	(200)
53-1112	Employee Awards Program	50	50	-
53-1123	Tires and Tubes	800	800	-
53-1126	Parts and Supplies	1,300	1,300	-
53-1270	Auto Fuel	3,450	3,450	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>6,200</b>	<b>6,000</b>	<b>(200)</b>
<b>Division Total: 1566 - SO D/WR - Bldg/Grounds Detail</b>		<b>76,689</b>	<b>83,229</b>	<b>6,540</b>

**Troup County Board of Commissioners  
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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>Division: 1567 - Building and Grounds</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	215,800	220,660	4,860
51-1300	Overtime	10,000	10,000	-
51-2102	Medical Insurance	59,140	70,000	10,860
51-2103	Life Insurance	546	534	(12)
51-2200	Social Security (FICA) Contributions	13,999	14,300	301
51-2300	Medicare	3,275	3,346	71
51-2400	Retirement Contribution	37,765	40,491	2,726
51-2700	Workers Compensation	5,567	5,980	413
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>346,092</b>	<b>365,311</b>	<b>19,219</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	100	100	-
52-2220	Computer/Software Maintenance	20,000	20,000	-
52-3851	Contract Cost Allocation	1,424	1,424	-
52-2141	Grounds Maintenance & Improvements	45,000	55,000	10,000
52-2202	Equipment Repairs and Maintenance	-	500	500
52-2203	Vehicle Repairs and Maintenance	3,200	3,000	(200)
52-2204	Building Repairs and Maintenance	37,216	39,185	1,969
52-3101	General Liability Insurance	2,135	2,338	203
52-3103	Auto Insurance	1,914	2,169	255
52-3105	Building and Property Insurance	9,288	7,337	(1,951)
52-3201	Communications	4,632	4,632	-
52-3205	Cell Phone	3,000	3,500	500
52-3400	Printing and Binding	100	100	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>128,009</b>	<b>139,285</b>	<b>11,276</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	1,200	1,200	-
53-1102	Uniforms	1,600	2,000	400
53-1107	Janitorial Supplies	12,000	12,000	-
53-1123	Tires and Tubes	1,500	1,500	-
53-1230	Utilities	12,000	12,000	-
53-1270	Auto Fuel	12,000	13,500	1,500
53-1600	Small Equipment	1,700	2,500	800
53-1830	Other Equipment	2,300	3,000	700
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>44,300</b>	<b>47,700</b>	<b>3,400</b>
<b>Division Total: 1567 - Building and Grounds</b>		<b>518,401</b>	<b>552,296</b>	<b>33,895</b>
<b>Department Total: 1565 - General Government</b>		<b>730,429</b>	<b>864,212</b>	<b>133,783</b>
<b>Department: 1580 - Records Management</b>				
<b>Division: 1582 - Archive Records</b>				
<b>OTHER COSTS</b>				
57-2001	Allocation	136,423	136,423	-
<b>Account Classification Total: 700 - OTHER COSTS</b>		<b>136,423</b>	<b>136,423</b>	<b>-</b>
<b>Division Total: 1582 - Archive Records</b>		<b>136,423</b>	<b>136,423</b>	<b>-</b>
<b>Department Total: 1580 - Records Management</b>		<b>136,423</b>	<b>136,423</b>	<b>-</b>
<b>Department: 1595 - General Association</b>				
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-3601	Dues, Certification Fees, Subscriptions	9,145	11,000	1,855
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>9,145</b>	<b>11,000</b>	<b>1,855</b>
<b>OTHER COSTS</b>				
57-2001	Allocation	32,855	33,000	145
<b>Account Classification Total: 700 - OTHER COSTS</b>		<b>32,855</b>	<b>33,000</b>	<b>145</b>
<b>Department Total: 1595 - General Association</b>		<b>42,000</b>	<b>44,000</b>	<b>2,000</b>
<b>Department: 1596 - Non-Departmental</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-2600	Unemployment Insurance	2,500	6,000	3,500
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>2,500</b>	<b>6,000</b>	<b>3,500</b>
<b>Department Total: 1596 - Non-Departmental</b>		<b>2,500</b>	<b>6,000</b>	<b>3,500</b>
<b>Department: 2100 - Judicial Administration</b>				
<b>Division: 2100 - Judicial Administration Main</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	383,342	355,365	(27,977)

**Troup County Board of Commissioners  
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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
51-2102	Medical Insurance	92,702	91,875	(827)
51-2103	Life Insurance	747	605	(142)
51-2200	Social Security (FICA) Contributions	23,769	22,032	(1,737)
51-2300	Medicare	5,558	5,152	(406)
51-2400	Retirement Contribution	67,085	65,209	(1,876)
51-2700	Workers Compensation	574	447	(127)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>573,777</b>	<b>540,685</b>	<b>(33,092)</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1202	Contract Attorney - Judicial	132,000	132,000	-
52-1206	Employee Medical Exam	100	50	(50)
52-3851	Contract Cost Allocation	4,671	4,670	(1)
52-2202	Equipment Repairs and Maintenance	2,220	2,500	280
52-2204	Building Repairs and Maintenance	17,001	21,915	4,914
52-3101	General Liability Insurance	2,937	3,215	278
52-3105	Building and Property Insurance	4,342	3,898	(444)
52-3106	Bonds Fidelity	381	357	(24)
52-3201	Communications	4,000	4,000	-
52-3203	Postage and Shipping	400	400	-
52-3400	Printing and Binding	190	250	60
52-3500	Travel	2,700	2,700	-
52-3505	Mileage - Non-Overnight Travel	190	250	60
52-3510	Travel/Training - Indigent Attorney	3,000	3,000	-
52-3601	Dues, Certification Fees, Subscriptions	1,200	1,500	300
52-3700	Education and Training	780	1,500	720
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>176,112</b>	<b>182,205</b>	<b>6,093</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	2,150	2,000	(150)
53-1111	Indigent Supplies	970	1,000	30
53-1230	Utilities	14,281	14,281	-
53-1805	Computer Hardware / Software	200	1,200	1,000
53-1810	Office Equipment	5,640	5,000	(640)
53-1815	Office Furniture	4,370	1,000	(3,370)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>27,611</b>	<b>24,481</b>	<b>(3,130)</b>
<b>Division Total: 2100 - Judicial Administration Main</b>		<b>777,500</b>	<b>747,371</b>	<b>(30,129)</b>
<b>Division: 2110 - Drug Lab</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	44,741	47,523	2,782
51-1200	Part-time Employees	33,692	30,000	(3,692)
51-2102	Medical Insurance	14,785	17,500	2,715
51-2103	Life Insurance	135	144	9
51-2200	Social Security (FICA) Contributions	5,018	5,190	172
51-2300	Medicare	1,173	1,213	40
51-2400	Retirement Contribution	7,830	8,721	891
51-2700	Workers Compensation	161	152	(9)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>107,535</b>	<b>110,443</b>	<b>2,908</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	80	100	20
52-3851	Contract Cost Allocation	1,869	1,869	-
52-2202	Equipment Repairs and Maintenance	700	600	(100)
52-2204	Building Repairs and Maintenance	4,318	2,729	(1,589)
52-3101	General Liability Insurance	13,500	15,000	1,500
52-3105	Building and Property Insurance	541	486	(55)
52-3106	Bonds Fidelity	81	72	(9)
52-3201	Communications	750	750	-
52-3203	Postage and Shipping	100	100	-
52-3400	Printing and Binding	55	100	45
52-3500	Travel	-	250	250
52-3601	Dues, Certification Fees, Subscriptions	-	100	100
52-3700	Education and Training	-	500	500
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>21,994</b>	<b>22,656</b>	<b>662</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	1,250	1,000	(250)

**Troup County Board of Commissioners  
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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
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	1,400	200	(1,200)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>124,629</b>	<b>124,379</b>	<b>(250)</b>
<b>Division Total: 2110 - Drug Lab</b>		<b>254,158</b>	<b>257,478</b>	<b>3,320</b>
<b>Department Total: 2100 - Judicial Administration</b>		<b>1,031,658</b>	<b>1,004,849</b>	<b>(26,809)</b>
<b>Department: 2150 - Superior Court</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1200	Part-time Employees	25,000	40,960	15,960
51-1900	Salary Supplements	66,500	65,250	(1,250)
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	91	77	(14)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>102,200</b>	<b>116,896</b>	<b>14,696</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1301	Court Reporter	110,000	110,000	-
52-1302	Interpreter/Witness/Indigent Reporter	8,000	8,000	-
52-3851	Contract Cost Allocation	9,521	9,521	-
52-2202	Equipment Repairs and Maintenance	800	650	(150)
52-2204	Building Repairs and Maintenance	21,195	27,320	6,125
52-3101	General Liability Insurance	801	877	76
52-3105	Building and Property Insurance	5,413	4,859	(554)
52-3201	Communications	3,500	3,500	-
52-3203	Postage and Shipping	300	100	(200)
52-3301	Grand Jury Presentment	750	750	-
52-3400	Printing and Binding	100	100	-
52-3601	Dues, Certification Fees, Subscriptions	4,600	4,600	-
52-3603	Jury Per Diem	100,000	200,000	100,000
52-3700	Education and Training	213	500	287
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>265,192</b>	<b>370,777</b>	<b>105,585</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	750	750	-
53-1230	Utilities	17,804	17,804	-
53-1300	Food and Catering	287	1,000	713
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>18,841</b>	<b>19,554</b>	<b>713</b>
<b>Department Total: 2150 - Superior Court</b>		<b>386,233</b>	<b>507,227</b>	<b>120,994</b>
<b>Department: 2180 - Clerk of Courts</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	535,319	542,599	7,280
51-1200	Part-time Employees	32,032	39,146	7,114
51-1300	Overtime	12,000	26,400	14,400
51-1450	Board - Equalization	3,500	7,000	3,500
51-2102	Medical Insurance	177,420	210,000	32,580
51-2103	Life Insurance	1,431	1,332	(99)
51-2200	Social Security (FICA) Contributions	36,136	37,920	1,784
51-2300	Medicare	8,452	8,870	418
51-2400	Retirement Contribution	93,680	99,567	5,887
51-2700	Workers Compensation	1,137	1,050	(87)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>901,107</b>	<b>973,884</b>	<b>72,777</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	150	150	-
52-2220	Computer/Software Maintenance	39,000	39,000	-
52-3851	Contract Cost Allocation	23,352	23,352	-
52-2204	Building Repairs and Maintenance	17,653	22,754	5,101
52-3101	General Liability Insurance	6,673	7,306	633
52-3105	Building and Property Insurance	4,508	4,047	(461)
52-3106	Bonds Fidelity	1,172	1,115	(57)
52-3201	Communications	5,400	6,000	600
52-3203	Postage and Shipping	7,500	11,000	3,500

**Troup County Board of Commissioners  
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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
52-3300	Advertising	300	300	-
52-3400	Printing and Binding	4,500	4,500	-
52-3500	Travel	3,000	4,000	1,000
52-3505	Mileage - Non-Overnight Travel	900	1,100	200
52-3601	Dues, Certification Fees, Subscriptions	2,750	2,750	-
52-3700	Education and Training	1,150	1,150	-
52-3852	Contract Services	14,400	-	(14,400)
52-3900	Other Purchased Services	48,000	48,000	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>180,409</b>	<b>176,524</b>	<b>(3,885)</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	9,500	10,000	500
53-1102	Uniforms	-	200	200
53-1230	Utilities	14,828	14,828	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>24,328</b>	<b>25,028</b>	<b>700</b>
<b>Department Total: 2180 - Clerk of Courts</b>				
<b>Department: 2200 - District Attorney</b>		<b>1,105,844</b>	<b>1,175,436</b>	<b>69,592</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-3851	Contract Cost Allocation	14,012	14,012	-
52-2204	Building Repairs and Maintenance	10,575	13,631	3,056
52-3105	Building and Property Insurance	2,701	2,424	(277)
52-3201	Communications	1,400	1,400	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>28,688</b>	<b>31,467</b>	<b>2,779</b>
<b>SUPPLIES</b>				
53-1230	Utilities	8,883	8,883	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>8,883</b>	<b>8,883</b>	-
<b>OTHER COSTS</b>				
57-2001	Allocation	1,202,706	1,202,706	-
<b>Account Classification Total: 700 - OTHER COSTS</b>		<b>1,202,706</b>	<b>1,202,706</b>	-
<b>Department Total: 2200 - District Attorney</b>				
<b>Department: 2300 - State Court</b>		<b>1,240,277</b>	<b>1,243,056</b>	<b>2,779</b>
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	172,588	176,725	4,137
51-1200	Part-time Employees	13,000	10,000	(3,000)
51-2102	Medical Insurance	29,570	35,000	5,430
51-2103	Life Insurance	264	270	6
51-2200	Social Security (FICA) Contributions	11,096	11,352	256
51-2300	Medicare	2,595	2,654	59
51-2400	Retirement Contribution	30,203	32,430	2,227
51-2700	Workers Compensation	358	329	(29)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>259,674</b>	<b>268,760</b>	<b>9,086</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1202	Contract Attorney - Judicial	2,010	2,200	190
52-1206	Employee Medical Exam	35	35	-
52-1301	Court Reporter	35,000	35,000	-
52-1302	Interpreter/Witness/Indigent Reporter	8,007	14,000	5,993
52-3851	Contract Cost Allocation	3,737	3,737	-
52-2202	Equipment Repairs and Maintenance	500	500	-
52-2204	Building Repairs and Maintenance	8,245	10,628	2,383
52-3101	General Liability Insurance	1,869	2,046	177
52-3105	Building and Property Insurance	2,106	1,890	(216)
52-3201	Communications	1,556	1,600	44
52-3203	Postage and Shipping	100	200	100
52-3400	Printing and Binding	238	100	(138)
52-3500	Travel	750	750	-
52-3601	Dues, Certification Fees, Subscriptions	2,420	2,600	180
52-3603	Jury Per Diem	24,000	48,000	24,000
52-3700	Education and Training	1,000	1,000	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>91,572</b>	<b>124,286</b>	<b>32,714</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	750	1,000	250
53-1230	Utilities	6,926	6,926	-
53-1805	Computer Hardware / Software	-	1,200	1,200



**Troup County Board of Commissioners**  
**FY 2024-2025 General Fund Expense Budget**  
**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
53-1810	Office Equipment	375	200	(175)
53-1815	Office Furniture	2,720	200	(2,520)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>10,771</b>	<b>9,526</b>	<b>(1,245)</b>
<b>Department Total: 2300 - State Court</b>		<b>362,017</b>	<b>402,572</b>	<b>40,555</b>
<b>Department: 2350 - Solicitor</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	458,750	442,349	(16,401)
51-1200	Part-time Employees	73,050	75,400	2,350
51-2102	Medical Insurance	121,977	126,875	4,898
51-2103	Life Insurance	716	710	(6)
51-2200	Social Security (FICA) Contributions	33,116	34,000	884
51-2300	Medicare	7,746	7,800	54
51-2400	Retirement Contribution	80,282	81,171	889
51-2700	Workers Compensation	590	525	(65)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>776,227</b>	<b>768,830</b>	<b>(7,397)</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	120	120	-
52-3851	Contract Cost Allocation	5,605	5,605	-
52-2202	Equipment Repairs and Maintenance	2,700	2,700	-
52-2204	Building Repairs and Maintenance	7,102	9,154	2,052
52-3101	General Liability Insurance	4,004	4,384	380
52-3105	Building and Property Insurance	1,814	1,628	(186)
52-3201	Communications	3,900	3,900	-
52-3203	Postage and Shipping	1,000	3,000	2,000
52-3205	Cell Phone	540	540	-
52-3400	Printing and Binding	500	500	-
52-3500	Travel	2,750	3,500	750
52-3601	Dues, Certification Fees, Subscriptions	1,000	1,000	-
52-3700	Education and Training	950	950	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>31,985</b>	<b>36,981</b>	<b>4,996</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	1,950	2,500	550
53-1230	Utilities	5,966	5,966	-
53-1805	Computer Hardware / Software	3,750	4,000	250
53-1810	Office Equipment	295	1,000	705
53-1815	Office Furniture	610	500	(110)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>12,571</b>	<b>13,966</b>	<b>1,395</b>
<b>Department Total: 2350 - Solicitor</b>		<b>820,782</b>	<b>819,777</b>	<b>(1,005)</b>
<b>Department: 2400 - Magistrate Court</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	301,535	296,159	(5,376)
51-1200	Part-time Employees	12,816	22,674	9,858
51-2102	Medical Insurance	73,925	87,500	13,575
51-2103	Life Insurance	636	651	15
51-2200	Social Security (FICA) Contributions	20,101	20,000	(101)
51-2300	Medicare	4,701	3,300	(1,401)
51-2400	Retirement Contribution	29,720	36,000	6,280
51-2700	Workers Compensation	647	656	9
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>444,081</b>	<b>466,940</b>	<b>22,859</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	70	100	30
52-1302	Interpreter/Witness/Indigent Reporter	3,300	5,000	1,700
52-2220	Computer/Software Maintenance	36,000	36,000	-
52-3851	Contract Cost Allocation	7,074	7,074	-
52-2202	Equipment Repairs and Maintenance	700	700	-
52-2204	Building Repairs and Maintenance	14,014	18,063	4,049
52-3101	General Liability Insurance	2,936	3,215	279
52-3105	Building and Property Insurance	3,579	3,213	(366)
52-3106	Bonds Fidelity	600	600	-
52-3201	Communications	2,300	2,300	-
52-3203	Postage and Shipping	1,600	2,000	400
52-3400	Printing and Binding	3,000	2,500	(500)

**Troup County Board of Commissioners  
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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
52-3500	Travel	-	2,000	2,000
52-3601	Dues, Certification Fees, Subscriptions	6,578	5,000	(1,578)
52-3700	Education and Training	790	1,000	210
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>82,541</b>	<b>88,765</b>	<b>6,224</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	3,670	4,000	330
53-1102	Uniforms	350	-	(350)
53-1230	Utilities	11,771	11,771	-
53-1805	Computer Hardware / Software	4,032	-	(4,032)
53-1810	Office Equipment	758	200	(558)
53-1815	Office Furniture	1,700	-	(1,700)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>22,281</b>	<b>15,971</b>	<b>(6,310)</b>
<b>Department Total: 2400 - Magistrate Court</b>		<b>548,903</b>	<b>571,676</b>	<b>22,773</b>
<b>Department: 2450 - Probate Court</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	234,755	247,993	13,238
51-2102	Medical Insurance	73,925	87,500	13,575
51-2103	Life Insurance	615	645	30
51-2200	Social Security (FICA) Contributions	14,554	15,376	822
51-2300	Medicare	3,404	3,596	192
51-2400	Retirement Contribution	41,082	45,507	4,425
51-2700	Workers Compensation	470	447	(23)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>368,805</b>	<b>401,064</b>	<b>32,259</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	100	100	-
52-1213	Lunacy Hearing Fees	800	800	-
52-2220	Computer/Software Maintenance	3,600	6,000	2,400
52-3851	Contract Cost Allocation	4,761	4,761	-
52-2202	Equipment Repairs and Maintenance	675	675	-
52-2204	Building Repairs and Maintenance	20,655	26,624	5,969
52-3101	General Liability Insurance	2,669	2,923	254
52-3105	Building and Property Insurance	5,275	4,735	(540)
52-3106	Bonds Fidelity	475	850	375
52-3201	Communications	1,900	2,200	300
52-3203	Postage and Shipping	3,900	3,900	-
52-3400	Printing and Binding	350	150	(200)
52-3500	Travel	1,546	2,900	1,354
52-3505	Mileage - Non-Overnight Travel	275	275	-
52-3601	Dues, Certification Fees, Subscriptions	2,570	2,570	-
52-3700	Education and Training	750	1,400	650
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>50,301</b>	<b>60,863</b>	<b>10,562</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	4,779	2,850	(1,929)
53-1102	Uniforms	300	300	-
53-1230	Utilities	17,350	17,350	-
53-1400	Books and Periodicals	800	550	(250)
53-1805	Computer Hardware / Software	1,500	1,500	-
53-1810	Office Equipment	-	350	350
53-1815	Office Furniture	650	300	(350)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>25,379</b>	<b>23,200</b>	<b>(2,179)</b>
<b>Department Total: 2450 - Probate Court</b>		<b>444,485</b>	<b>485,127</b>	<b>40,642</b>
<b>Department: 2600 - Juvenile Justice</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	599,235	640,611	41,376
51-1200	Part-time Employees	18,186	18,186	-
51-1300	Overtime	2,500	1,500	(1,000)
51-2102	Medical Insurance	133,065	157,500	24,435
51-2103	Life Insurance	1,143	1,311	168
51-2200	Social Security (FICA) Contributions	39,056	40,938	1,882
51-2300	Medicare	9,136	9,574	438
51-2400	Retirement Contribution	79,549	88,982	9,433
51-2700	Workers Compensation	1,237	1,187	(50)

**Troup County Board of Commissioners**  
**FY 2024-2025 General Fund Expense Budget**  
**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>883,107</b>	<b>959,789</b>	<b>76,682</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1202	Contract Attorney - Judicial	264,500	263,000	(1,500)
52-1206	Employee Medical Exam	150	150	-
52-1301	Court Reporter	407	500	93
52-1302	Interpreter/Witness/Indigent Reporter	2,948	3,000	52
52-2220	Computer/Software Maintenance	20,000	22,514	2,514
52-3851	Contract Cost Allocation	7,254	7,254	-
52-2202	Equipment Repairs and Maintenance	1,755	1,755	-
52-2203	Vehicle Repairs and Maintenance	400	400	-
52-2204	Building Repairs and Maintenance	30,838	39,751	8,913
52-3101	General Liability Insurance	4,538	4,968	430
52-3103	Auto Insurance	479	543	64
52-3105	Building and Property Insurance	7,879	7,072	(807)
52-3106	Bonds Fidelity	421	397	(24)
52-3201	Communications	4,800	4,800	-
52-3203	Postage and Shipping	2,000	2,000	-
52-3205	Cell Phone	2,160	2,160	-
52-3300	Advertising	-	145	145
52-3400	Printing and Binding	340	347	7
52-3500	Travel	3,200	3,400	200
52-3505	Mileage - Non-Overnight Travel	325	325	-
52-3601	Dues, Certification Fees, Subscriptions	540	932	392
52-3700	Education and Training	1,180	1,581	401
52-3900	Other Purchased Services	64,000	64,000	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>420,114</b>	<b>430,994</b>	<b>10,880</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	3,882	4,000	118
53-1102	Uniforms	58	-	(58)
53-1110	Program Supplies and Materials	680	680	-
53-1112	Employee Awards Program	-	250	250
53-1123	Tires and Tubes	400	400	-
53-1230	Utilities	25,904	25,904	-
53-1270	Auto Fuel	300	500	200
53-1805	Computer Hardware / Software	260	5,730	5,470
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>31,484</b>	<b>37,464</b>	<b>5,980</b>
<b>Department Total: 2600 - Juvenile Justice</b>		<b>1,334,705</b>	<b>1,428,247</b>	<b>93,542</b>
<b>Department: 2800 - Public Defender</b>				
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-3851	Contract Cost Allocation	2,668	2,668	-
52-2202	Equipment Repairs and Maintenance	1,359	1,359	-
52-2204	Building Repairs and Maintenance	250	250	-
52-3105	Building and Property Insurance	87	343	256
52-3201	Communications	3,278	3,278	-
52-3203	Postage and Shipping	550	1,300	750
52-3400	Printing and Binding	8	150	142
52-3601	Dues, Certification Fees, Subscriptions	2,094	1,624	(470)
52-3910	Court Costs and Other Evidence Charges	200	200	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>10,494</b>	<b>11,172</b>	<b>678</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	4,439	6,504	2,065
53-1230	Utilities	4,500	4,800	300
53-1815	Office Furniture	1,890	-	(1,890)
53-1830	Other Equipment	877	877	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>11,706</b>	<b>12,181</b>	<b>475</b>
<b>OTHER COSTS</b>				
57-2001	Allocation	690,000	690,000	-
<b>Account Classification Total: 700 - OTHER COSTS</b>		<b>690,000</b>	<b>690,000</b>	<b>-</b>
<b>Department Total: 2800 - Public Defender</b>		<b>712,200</b>	<b>713,353</b>	<b>1,153</b>
<b>Department: 3300 - Sheriff</b>				
<b>Division: 3310 - Sheriff Administration</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				

**Troup County Board of Commissioners**  
**FY 2024-2025 General Fund Expense Budget**  
**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
51-1100	Regular Employees	4,592,137	5,222,519	630,382
51-1200	Part-time Employees	66,518	45,000	(21,518)
51-1300	Overtime	125,000	250,000	125,000
51-2102	Medical Insurance	1,315,865	1,575,000	259,135
51-2103	Life Insurance	10,815	11,970	1,155
51-2200	Social Security (FICA) Contributions	300,545	349,082	48,537
51-2300	Medicare	70,283	56,314	(13,969)
51-2400	Retirement Contribution	810,631	1,013,862	203,231
51-2700	Workers Compensation	80,349	92,358	12,009
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>7,372,143</b>	<b>8,616,105</b>	<b>1,243,962</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	3,800	4,500	700
52-2220	Computer/Software Maintenance	21,692	140,482	118,790
52-3851	Contract Cost Allocation	36,014	36,014	-
52-2201	Computer Maintenance	450	500	50
52-2202	Equipment Repairs and Maintenance	11,000	11,000	-
52-2203	Vehicle Repairs and Maintenance	190,000	150,000	(40,000)
52-2204	Building Repairs and Maintenance	30,563	39,091	8,528
52-2206	Boat Repair and Maintenance	1,500	1,000	(500)
52-3101	General Liability Insurance	42,177	46,173	3,996
52-3102	Law Enforcement Liability	74,760	79,846	5,086
52-3103	Auto Insurance	49,206	55,754	6,548
52-3105	Building and Property Insurance	54,555	43,865	(10,690)
52-3106	Bonds Fidelity	1,600	1,300	(300)
52-3201	Communications	16,020	16,020	-
52-3203	Postage and Shipping	2,500	2,000	(500)
52-3204	Non-Telephone Communication	3,500	3,500	-
52-3205	Cell Phone	43,000	43,000	-
52-3300	Advertising	250	250	-
52-3400	Printing and Binding	700	1,000	300
52-3500	Travel	9,875	9,875	-
52-3601	Dues, Certification Fees, Subscriptions	4,300	4,000	(300)
52-3602	Vehicle Tag and Title	500	500	-
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	7,630	-
52-3900	Other Purchased Services	37,432	37,432	-
52-3930	Travel for Prisoners	2,500	2,500	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>646,124</b>	<b>737,832</b>	<b>91,708</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	12,750	10,000	(2,750)
53-1102	Uniforms	18,000	18,000	-
53-1108	Tactical Defense Supplies	38,235	36,000	(2,235)
53-1110	Program Supplies and Materials	8,000	8,000	-
53-1114	Intoximeter Supplies	400	500	100
53-1123	Tires and Tubes	37,000	37,000	-
53-1175	US DOJ Bulletproof Vest	3,000	3,000	-
53-1230	Utilities	22,868	22,868	-
53-1270	Auto Fuel	453,000	453,000	-
53-1301	Food Table Supplies	1,000	800	(200)
53-1805	Computer Hardware / Software	2,000	2,000	-
53-1830	Other Equipment	3,025	3,000	(25)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>599,278</b>	<b>594,168</b>	<b>(5,110)</b>
<b>CAPITAL OUTLAYS</b>				
54-2500	Other Equipment	5,000	-	(5,000)
<b>Account Classification Total: 400 - CAPITAL OUTLAYS</b>		<b>5,000</b>	<b>-</b>	<b>(5,000)</b>
<b>Division Total: 3310 - Sheriff Administration</b>		<b>8,622,545</b>	<b>9,948,105</b>	<b>1,325,560</b>
<b>Division: 3326 - Jail Operations</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	2,423,206	2,783,361	360,155
51-1200	Part-time Employees	-	53,926	53,926
51-1300	Overtime	243,750	500,000	256,250

**Troup County Board of Commissioners  
FY 2024-2025 General Fund Expense Budget  
Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
51-2102	Medical Insurance	842,745	1,032,500	189,755
51-2103	Life Insurance	6,324	6,396	72
51-2200	Social Security (FICA) Contributions	160,163	207,000	46,837
51-2300	Medicare	38,660	35,000	(3,660)
51-2400	Retirement Contribution	424,084	602,496	178,412
51-2700	Workers Compensation	42,744	50,366	7,622
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>4,181,676</b>	<b>5,271,045</b>	<b>1,089,369</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	1,500	1,800	300
52-1208	Medical Fees	2,400,000	2,000,000	(400,000)
52-2220	Computer/Software Maintenance	11,500	11,500	-
52-2141	Grounds Maintenance & Improvements	500	500	-
52-2201	Computer Maintenance	-	500	500
52-2202	Equipment Repairs and Maintenance	30,800	30,800	-
52-2204	Building Repairs and Maintenance	191,260	191,260	-
52-3101	General Liability Insurance	27,228	29,808	2,580
52-3102	Law Enforcement Liability	51,240	54,726	3,486
52-3201	Communications	10,100	10,100	-
52-3203	Postage and Shipping	100	100	-
52-3204	Non-Telephone Communication	442	1,000	558
52-3400	Printing and Binding	100	150	50
52-3500	Travel	3,500	6,000	2,500
52-3601	Dues, Certification Fees, Subscriptions	350	350	-
52-3606	Prison Housing - Other	1,000	1,000	-
52-3700	Education and Training	3,500	5,000	1,500
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>2,733,120</b>	<b>2,344,594</b>	<b>(388,526)</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	7,000	7,000	-
53-1102	Uniforms	8,500	9,500	1,000
53-1103	Protective Clothing	250	500	250
53-1104	Inmate Clothing	1,000	2,500	1,500
53-1105	Inmate Supplies	29,000	30,000	1,000
53-1107	Janitorial Supplies	48,500	50,000	1,500
53-1114	Intoximeter Supplies	500	500	-
53-1230	Utilities	550,000	550,000	-
53-1301	Food Table Supplies	750,000	850,000	100,000
53-1600	Small Equipment	1,000	1,200	200
53-1805	Computer Hardware / Software	4,000	6,000	2,000
53-1830	Other Equipment	6,558	3,500	(3,058)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>1,406,308</b>	<b>1,510,700</b>	<b>104,392</b>
<b>Division Total: 3326 - Jail Operations</b>		<b>8,321,104</b>	<b>9,126,339</b>	<b>805,235</b>
<b>Division: 3395 - S/O - Detail &amp; Work Release</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	543,614	551,125	7,511
51-1300	Overtime	30,450	30,450	-
51-2102	Medical Insurance	177,420	192,500	15,080
51-2103	Life Insurance	1,263	1,116	(147)
51-2200	Social Security (FICA) Contributions	35,592	36,058	466
51-2300	Medicare	8,323	6,000	(2,323)
51-2400	Retirement Contribution	95,135	108,000	12,865
51-2700	Workers Compensation	9,949	10,139	190
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>901,746</b>	<b>935,388</b>	<b>33,642</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	250	250	-
52-1208	Medical Fees	4,000	4,000	-
52-2220	Computer/Software Maintenance	2,700	2,700	-
52-3851	Contract Cost Allocation	3,112	3,112	-
52-2201	Computer Maintenance	125	125	-
52-2202	Equipment Repairs and Maintenance	8,800	8,800	-
52-2203	Vehicle Repairs and Maintenance	2,250	2,250	-
52-2204	Building Repairs and Maintenance	26,000	26,000	-
52-3101	General Liability Insurance	5,339	5,845	506

**Troup County Board of Commissioners**  
**FY 2024-2025 General Fund Expense Budget**  
**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
52-3102	Law Enforcement Liability	8,400	8,972	572
52-3103	Auto Insurance	957	1,085	128
52-3105	Building and Property Insurance	10,136	19,838	9,702
52-3106	Bonds Fidelity	80	72	(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
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>81,929</b>	<b>93,329</b>	<b>11,400</b>
<b>SUPPLIES</b>				
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	2,900	2,500	(400)
53-1107	Janitorial Supplies	1,100	1,500	400
53-1114	Intoximeter Supplies	3,000	2,500	(500)
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	200	300	100
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>204,302</b>	<b>203,902</b>	<b>(400)</b>
<b>Division Total: 3395 - S/O - Detail &amp; Work Release</b>		<b>1,187,977</b>	<b>1,232,619</b>	<b>44,642</b>
<b>Department Total: 3300 - Sheriff</b>		<b>18,131,626</b>	<b>20,307,063</b>	<b>2,175,437</b>
<b>Department: 3500 - Fire and Rescue</b>				
<b>Division: 3510 - Fire Administration</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	3,156,172	3,526,252	370,080
51-1200	Part-time Employees	160,000	110,000	(50,000)
51-1300	Overtime	275,000	325,000	50,000
51-2102	Medical Insurance	961,025	1,120,000	158,975
51-2103	Life Insurance	7,989	8,000	11
51-2200	Social Security (FICA) Contributions	230,000	244,787	14,787
51-2300	Medicare	56,000	59,516	3,516
51-2400	Retirement Contribution	552,334	625,000	72,666
51-2700	Workers Compensation	56,000	58,046	2,046
51-2910	Firefighter Cancer Ins HB 146	9,600	9,800	200
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>5,464,120</b>	<b>6,086,401</b>	<b>622,281</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	1,320	1,200	(120)
52-2220	Computer/Software Maintenance	3,881	5,090	1,209
52-3851	Contract Cost Allocation	13,337	13,337	-
52-2130	Custodial	-	500	500
52-2141	Grounds Maintenance & Improvements	5,268	2,000	(3,268)
52-2202	Equipment Repairs and Maintenance	37,800	40,000	2,200
52-2203	Vehicle Repairs and Maintenance	58,000	65,000	7,000
52-2204	Building Repairs and Maintenance	32,200	25,000	(7,200)
52-2206	Boat Repair and Maintenance	-	5,000	5,000
52-3101	General Liability Insurance	34,168	37,406	3,238
52-3103	Auto Insurance	90,826	115,303	24,477
52-3105	Building and Property Insurance	8,808	17,206	8,398
52-3106	Bonds Fidelity	41	36	(5)
52-3201	Communications	38,287	30,000	(8,287)
52-3203	Postage and Shipping	158	200	42
52-3204	Non-Telephone Communication	5,150	5,000	(150)
52-3205	Cell Phone	3,500	3,000	(500)
52-3400	Printing and Binding	250	250	-
52-3500	Travel	1,917	3,500	1,583
52-3505	Mileage - Non-Overnight Travel	100	100	-
52-3601	Dues, Certification Fees, Subscriptions	2,300	6,000	3,700
52-3700	Education and Training	15,700	18,900	3,200

**Troup County Board of Commissioners**  
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**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
52-3900	Other Purchased Services	14,100	45,437	31,337
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>367,111</b>	<b>439,465</b>	<b>72,354</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	2,583	2,200	(383)
53-1102	Uniforms	30,090	35,000	4,910
53-1103	Protective Clothing	53,500	50,000	(3,500)
53-1107	Janitorial Supplies	5,500	5,500	-
53-1109	Medical Rescue Supplies	15,200	20,000	4,800
53-1110	Program Supplies and Materials	1,564	1,000	(564)
53-1112	Employee Awards Program	10,383	10,000	(383)
53-1113	Other Supplies & Essentials	12,169	5,000	(7,169)
53-1120	Hazardous Materials Agents	12,015	10,000	(2,015)
53-1123	Tires and Tubes	14,400	15,000	600
53-1230	Utilities	59,000	60,000	1,000
53-1240	Bottled Gas	5,800	7,500	1,700
53-1270	Auto Fuel	97,000	110,000	13,000
53-1300	Food and Catering	-	2,500	2,500
53-1400	Books and Periodicals	2,436	2,000	(436)
53-1805	Computer Hardware / Software	1,981	5,000	3,019
53-1810	Office Equipment	500	500	-
53-1830	Other Equipment	2,985	5,000	2,015
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>327,106</b>	<b>346,200</b>	<b>19,094</b>
<b>Division Total: 3510 - Fire Administration</b>		<b>6,158,337</b>	<b>6,872,066</b>	<b>713,729</b>
<b>Division: 3920 - Emergency Management</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	73,299	80,639	7,340
51-2102	Medical Insurance	14,785	17,500	2,715
51-2103	Life Insurance	184	150	(34)
51-2200	Social Security (FICA) Contributions	4,545	5,000	455
51-2300	Medicare	1,063	1,169	106
51-2400	Retirement Contribution	12,827	14,797	1,970
51-2700	Workers Compensation	2,709	1,250	(1,459)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>109,412</b>	<b>120,505</b>	<b>11,093</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	-	40	40
52-1208	Medical Fees	70	-	(70)
52-2220	Computer/Software Maintenance	3,750	4,500	750
52-2203	Vehicle Repairs and Maintenance	5,150	1,000	(4,150)
52-3101	General Liability Insurance	534	584	50
52-3103	Auto Insurance	479	542	63
52-3205	Cell Phone	2,926	3,000	74
52-3400	Printing and Binding	284	250	(34)
52-3500	Travel	1,500	1,500	-
52-3601	Dues, Certification Fees, Subscriptions	350	350	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>15,043</b>	<b>11,767</b>	<b>(3,276)</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	216	250	34
53-1102	Uniforms	1,250	500	(750)
53-1110	Program Supplies and Materials	564	600	36
53-1123	Tires and Tubes	850	500	(350)
53-1270	Auto Fuel	4,923	5,000	77
53-1300	Food and Catering	2,077	2,500	423
53-1815	Office Furniture	400	-	(400)
53-1830	Other Equipment	3,286	5,000	1,714
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>13,566</b>	<b>14,350</b>	<b>784</b>
<b>Division Total: 3920 - Emergency Management</b>		<b>138,021</b>	<b>146,622</b>	<b>8,601</b>
<b>Department Total: 3500 - Fire and Rescue</b>		<b>6,296,358</b>	<b>7,018,688</b>	<b>722,330</b>
<b>Department: 3600 - Emergency Medical Services</b>				
<b>OTHER COSTS</b>				
57-2001	Allocation	-	350,000	350,000
<b>Account Classification Total: 700 - OTHER COSTS</b>		<b>-</b>	<b>350,000</b>	<b>350,000</b>
<b>Department Total: 3600 - Emergency Medical Services</b>		<b>-</b>	<b>350,000</b>	<b>350,000</b>

**Troup County Board of Commissioners**  
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**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>Department: 3700 - Coroner</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	50,000	50,000	-
51-1200	Part-time Employees	20,300	31,500	11,200
51-2102	Medical Insurance	14,785	17,500	2,715
51-2103	Life Insurance	150	150	-
51-2200	Social Security (FICA) Contributions	4,358	5,054	696
51-2300	Medicare	1,019	1,181	162
51-2400	Retirement Contribution	8,750	9,175	425
51-2700	Workers Compensation	977	1,117	140
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>100,339</b>	<b>115,677</b>	<b>15,338</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	100	100	-
52-3851	Contract Cost Allocation	445	445	-
52-3101	General Liability Insurance	1,068	1,169	101
52-3102	Law Enforcement Liability	1,680	1,795	115
52-3106	Bonds Fidelity	300	300	-
52-3201	Communications	460	460	-
52-3204	Non-Telephone Communication	1,600	-	(1,600)
52-3205	Cell Phone	2,000	2,000	-
52-3500	Travel	1,600	1,600	-
52-3505	Mileage - Non-Overnight Travel	5,000	5,000	-
52-3601	Dues, Certification Fees, Subscriptions	675	675	-
52-3700	Education and Training	2,000	2,000	-
52-3900	Other Purchased Services	31,000	33,000	2,000
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>47,928</b>	<b>48,544</b>	<b>616</b>
<b>SUPPLIES</b>				
53-1102	Uniforms	100	100	-
53-1109	Medical Rescue Supplies	1,700	1,700	-
53-1270	Auto Fuel	-	500	500
53-1805	Computer Hardware / Software	1,000	1,000	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>2,800</b>	<b>3,300</b>	<b>500</b>
<b>Department Total: 3700 - Coroner</b>		<b>151,067</b>	<b>167,521</b>	<b>16,454</b>
<b>Department: 3900 - Marshal</b>				
<b>Division: 3905 - Marshal Administration</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	286,404	324,927	38,523
51-1300	Overtime	5,500	6,500	1,000
51-2102	Medical Insurance	88,710	105,000	16,290
51-2103	Life Insurance	789	858	69
51-2200	Social Security (FICA) Contributions	18,098	20,548	2,450
51-2300	Medicare	4,232	4,805	573
51-2400	Retirement Contribution	50,121	59,625	9,504
51-2700	Workers Compensation	4,700	5,393	693
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>458,554</b>	<b>527,656</b>	<b>69,102</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	150	300	150
52-2220	Computer/Software Maintenance	-	300	300
52-3851	Contract Cost Allocation	2,358	2,358	-
52-2201	Computer Maintenance	-	1,000	1,000
52-2202	Equipment Repairs and Maintenance	2,000	2,500	500
52-2203	Vehicle Repairs and Maintenance	6,550	7,000	450
52-2204	Building Repairs and Maintenance	3,063	3,948	885
52-3101	General Liability Insurance	3,204	3,507	303
52-3102	Law Enforcement Liability	5,040	5,383	343
52-3103	Auto Insurance	1,914	2,169	255
52-3105	Building and Property Insurance	783	703	(80)
52-3106	Bonds Fidelity	201	179	(22)
52-3201	Communications	2,200	2,200	-
52-3203	Postage and Shipping	1,800	1,800	-
52-3205	Cell Phone	6,950	9,000	2,050
52-3400	Printing and Binding	1,200	1,400	200



**Troup County Board of Commissioners  
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Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
52-3500	Travel	3,300	3,300	-
52-3601	Dues, Certification Fees, Subscriptions	775	775	-
52-3700	Education and Training	1,500	2,500	1,000
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>42,988</b>	<b>50,322</b>	<b>7,334</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	1,900	1,900	-
53-1102	Uniforms	5,500	5,500	-
53-1103	Protective Clothing	-	1,000	1,000
53-1108	Tactical Defense Supplies	7,500	14,000	6,500
53-1110	Program Supplies and Materials	1,000	1,000	-
53-1123	Tires and Tubes	3,000	3,600	600
53-1230	Utilities	2,573	2,573	-
53-1270	Auto Fuel	18,570	18,570	-
53-1805	Computer Hardware / Software	400	2,000	1,600
53-1810	Office Equipment	-	400	400
53-1815	Office Furniture	-	500	500
53-1830	Other Equipment	800	1,500	700
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>41,243</b>	<b>52,543</b>	<b>11,300</b>
<b>CAPITAL OUTLAYS</b>				
54-2200	Vehicles	-	-	-
<b>Account Classification Total: 400 - CAPITAL OUTLAYS</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total: 3905 - Marshal Administration</b>		<b>542,785</b>	<b>630,521</b>	<b>87,736</b>
<b>Division: 3910 - Animal Control</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	98,717	113,258	14,541
51-1300	Overtime	3,750	6,500	2,750
51-2102	Medical Insurance	29,570	35,000	5,430
51-2103	Life Insurance	285	300	15
51-2200	Social Security (FICA) Contributions	6,353	7,425	1,072
51-2300	Medicare	1,485	1,737	252
51-2400	Retirement Contribution	17,276	20,783	3,507
51-2700	Workers Compensation	1,806	2,084	278
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>159,242</b>	<b>187,087</b>	<b>27,845</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1200	Professional	4,200	4,200	-
52-1206	Employee Medical Exam	100	150	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	1,068	1,169	101
52-3102	Law Enforcement Liability	1,680	1,795	115
52-3103	Auto Insurance	1,914	2,169	255
52-3106	Bonds Fidelity	80	72	(8)
52-3300	Advertising	200	200	-
52-3500	Travel	1,000	1,000	-
52-3601	Dues, Certification Fees, Subscriptions	325	325	-
52-3608	Housing of Animals	193,600	194,000	400
52-3700	Education and Training	2,500	2,600	100
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>212,167</b>	<b>213,180</b>	<b>1,013</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	275	500	225
53-1102	Uniforms	1,000	1,000	-
53-1103	Protective Clothing	1,600	2,500	900
53-1123	Tires and Tubes	2,000	2,000	-
53-1124	Animal Control Supplies	1,380	3,000	1,620
53-1270	Auto Fuel	10,000	10,000	-
53-1830	Other Equipment	7,682	4,000	(3,682)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>23,937</b>	<b>23,000</b>	<b>(937)</b>
<b>Division Total: 3910 - Animal Control</b>		<b>395,346</b>	<b>423,267</b>	<b>27,921</b>
<b>Department Total: 3900 - Marshal</b>		<b>938,131</b>	<b>1,053,788</b>	<b>115,657</b>
<b>Department: 4200 - Roads and Engineering</b>				
<b>Division: 4210 - Roads &amp; Engineering Admin</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				

**Troup County Board of Commissioners  
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Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
51-1100	Regular Employees	1,493,954	1,623,963	130,009
51-1200	Part-time Employees	17,191	17,191	-
51-1300	Overtime	45,500	50,000	4,500
51-2102	Medical Insurance	502,690	595,000	92,310
51-2103	Life Insurance	3,624	3,831	207
51-2200	Social Security (FICA) Contributions	96,853	104,849	7,996
51-2300	Medicare	22,657	24,521	1,864
51-2400	Retirement Contribution	262,407	297,999	35,592
51-2700	Workers Compensation	49,512	48,350	(1,162)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>2,494,388</b>	<b>2,765,704</b>	<b>271,316</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	1,500	1,500	-
52-1303	Surveying	1,000	-	(1,000)
52-2220	Computer/Software Maintenance	14,000	14,000	-
52-3851	Contract Cost Allocation	4,445	4,446	1
52-2201	Computer Maintenance	500	-	(500)
52-2202	Equipment Repairs and Maintenance	113,400	140,000	26,600
52-2203	Vehicle Repairs and Maintenance	130,500	85,000	(45,500)
52-2204	Building Repairs and Maintenance	5,100	3,100	(2,000)
52-2205	Road/Bridge Repairs and Maintenance	644,250	710,200	65,950
52-2320	Rental of Equipment and Vehicles	1,700	5,000	3,300
52-3101	General Liability Insurance	15,350	16,073	723
52-3103	Auto Insurance	39,327	39,416	89
52-3105	Building and Property Insurance	503	344	(159)
52-3201	Communications	3,500	3,500	-
52-3203	Postage and Shipping	50	50	-
52-3205	Cell Phone	6,500	6,500	-
52-3300	Advertising	350	150	(200)
52-3400	Printing and Binding	100	100	-
52-3500	Travel	1,300	2,000	700
52-3505	Mileage - Non-Overnight Travel	200	200	-
52-3601	Dues, Certification Fees, Subscriptions	2,250	2,500	250
52-3605	Motor Vehicle Impact Fee - GA,DOR	242	-	(242)
52-3610	Landfill Tipping Fees	15,000	15,000	-
52-3700	Education and Training	4,200	3,500	(700)
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>1,005,267</b>	<b>1,052,579</b>	<b>47,312</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	1,700	1,700	-
53-1102	Uniforms	9,800	7,000	(2,800)
53-1103	Protective Clothing	1,700	4,000	2,300
53-1107	Janitorial Supplies	1,000	1,000	-
53-1112	Employee Awards Program	2,000	2,000	-
53-1115	Road Maintenance Supplies	16,100	12,500	(3,600)
53-1116	Supplies-Blades, LP gas	6,900	5,500	(1,400)
53-1117	Seed and Fertilizer	-	3,100	3,100
53-1119	Sign Post Materials	8,900	15,000	6,100
53-1122	Erosion Control Supplies	-	100	100
53-1123	Tires and Tubes	37,000	39,000	2,000
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	5,900	6,500	600
53-1805	Computer Hardware / Software	1,800	1,800	-
53-1815	Office Furniture	100	500	400
53-1830	Other Equipment	2,850	5,000	2,150
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>278,950</b>	<b>287,900</b>	<b>8,950</b>
<b>Division Total: 4210 - Roads &amp; Engineering Admin</b>		<b>3,778,605</b>	<b>4,106,183</b>	<b>327,578</b>
<b>Division: 4226 - SO D/WR - ROW Detail</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	286,319	301,912	15,593
51-1300	Overtime	8,120	12,000	3,880
51-2102	Medical Insurance	88,710	105,000	16,290

**Troup County Board of Commissioners**  
**FY 2024-2025 General Fund Expense Budget**  
**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
51-2103	Life Insurance	651	429	(222)
51-2200	Social Security (FICA) Contributions	18,254	19,221	967
51-2300	Medicare	4,269	4,495	226
51-2400	Retirement Contribution	50,108	55,400	5,292
51-2700	Workers Compensation	5,241	5,554	313
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>461,672</b>	<b>504,011</b>	<b>42,339</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
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	-
52-3101	General Liability Insurance	1,602	1,754	152
52-3102	Law Enforcement Liability	2,520	2,692	172
52-3103	Auto Insurance	3,349	3,795	446
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
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>24,710</b>	<b>29,481</b>	<b>4,771</b>
<b>SUPPLIES</b>				
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	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>29,500</b>	<b>29,500</b>	<b>-</b>
<b>Division Total: 4226 - SO D/WR - ROW Detail</b>		<b>515,882</b>	<b>562,992</b>	<b>47,110</b>
<b>Department Total: 4200 - Roads and Engineering</b>		<b>4,294,487</b>	<b>4,669,175</b>	<b>374,688</b>
<b>Department: 4900 - Vehicle Maintenance and Shop</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	239,685	289,021	49,336
51-1300	Overtime	7,500	12,000	4,500
51-2102	Medical Insurance	73,925	105,000	31,075
51-2103	Life Insurance	666	558	(108)
51-2200	Social Security (FICA) Contributions	17,464	18,849	1,385
51-2300	Medicare	4,086	4,409	323
51-2400	Retirement Contribution	47,983	53,037	5,054
51-2700	Workers Compensation	3,071	3,151	80
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>394,380</b>	<b>486,025</b>	<b>91,645</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	250	250	-
52-2220	Computer/Software Maintenance	6,200	10,000	3,800
52-3851	Contract Cost Allocation	2,668	2,668	-
52-2141	Grounds Maintenance & Improvements	-	500	500
52-2202	Equipment Repairs and Maintenance	9,000	9,000	-
52-2203	Vehicle Repairs and Maintenance	1,600	2,000	400
52-2204	Building Repairs and Maintenance	3,000	10,000	7,000
52-3101	General Liability Insurance	3,203	3,507	304
52-3103	Auto Insurance	957	1,085	128
52-3105	Building and Property Insurance	980	3,857	2,877
52-3201	Communications	1,800	1,800	-
52-3205	Cell Phone	1,100	1,100	-
52-3400	Printing and Binding	250	250	-
52-3700	Education and Training	1,500	1,500	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>32,508</b>	<b>47,517</b>	<b>15,009</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	1,500	2,000	500
53-1102	Uniforms	1,800	2,500	700
53-1107	Janitorial Supplies	600	1,000	400
53-1123	Tires and Tubes	1,500	2,000	500
53-1230	Utilities	16,000	20,000	4,000
53-1270	Auto Fuel	7,500	7,500	-
53-1600	Small Equipment	8,500	8,500	-
53-1815	Office Furniture	1,000	1,000	-
53-1830	Other Equipment	10,000	10,000	-

**Troup County Board of Commissioners  
FY 2024-2025 General Fund Expense Budget  
Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>48,400</b>	<b>54,500</b>	<b>6,100</b>
<b>CAPITAL OUTLAYS</b>				
54-2500	Other Equipment	34,500	-	(34,500)
<b>Account Classification Total: 400 - CAPITAL OUTLAYS</b>		<b>34,500</b>	<b>-</b>	<b>(34,500)</b>
<b>Department Total: 4900 - Vehicle Maintenance and Shop</b>		<b>509,788</b>	<b>588,042</b>	<b>78,254</b>
<b>Department: 5100 - Public Health</b>				
<b>Division: 5110 - Health Services</b>				
<b>PURCHASED/CONTRACTED SERVICES</b>				
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	7,622	6,002	(1,620)
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>153,262</b>	<b>151,642</b>	<b>(1,620)</b>
<b>Division Total: 5110 - Health Services</b>		<b>153,262</b>	<b>151,642</b>	<b>(1,620)</b>
<b>Department Total: 5100 - Public Health</b>		<b>153,262</b>	<b>151,642</b>	<b>(1,620)</b>
<b>Department: 5400 - Welfare</b>				
<b>Division: 5440 - DFCS</b>				
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-3920	Burial Expense	10,000	17,000	7,000
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>10,000</b>	<b>17,000</b>	<b>7,000</b>
<b>OTHER COSTS</b>				
57-2001	Allocation	71,948	71,948	-
<b>Account Classification Total: 700 - OTHER COSTS</b>		<b>71,948</b>	<b>71,948</b>	<b>-</b>
<b>Division Total: 5440 - DFCS</b>		<b>81,948</b>	<b>88,948</b>	<b>7,000</b>
<b>Department Total: 5400 - Welfare</b>		<b>81,948</b>	<b>88,948</b>	<b>7,000</b>
<b>Department: 5610 - Extension Service</b>				
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1204	Auditor (Outside)	500	500	-
52-1206	Employee Medical Exam	25	25	-
52-3851	Contract Cost Allocation	4,446	4,446	-
52-2141	Grounds Maintenance & Improvements	17,875	15,000	(2,875)
52-2201	Computer Maintenance	-	250	250
52-2202	Equipment Repairs and Maintenance	1,900	1,300	(600)
52-2203	Vehicle Repairs and Maintenance	400	500	100
52-2204	Building Repairs and Maintenance	2,025	1,050	(975)
52-3103	Auto Insurance	478	543	65
52-3105	Building and Property Insurance	2,438	1,920	(518)
52-3106	Bonds Fidelity	40	36	(4)
52-3201	Communications	6,400	6,400	-
52-3203	Postage and Shipping	165	200	35
52-3205	Cell Phone	1,755	1,255	(500)
52-3300	Advertising	669	150	(519)
52-3500	Travel	1,356	1,875	519
52-3505	Mileage - Non-Overnight Travel	2,420	2,500	80
52-3601	Dues, Certification Fees, Subscriptions	565	500	(65)
52-3700	Education and Training	2,000	2,000	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>45,457</b>	<b>40,450</b>	<b>(5,007)</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	1,500	2,000	500
53-1102	Uniforms	800	300	(500)
53-1107	Janitorial Supplies	1,000	1,000	-
53-1110	Program Supplies and Materials	5,500	5,500	-
53-1123	Tires and Tubes	-	200	200
53-1230	Utilities	6,600	6,600	-
53-1270	Auto Fuel	1,850	1,050	(800)
53-1300	Food and Catering	-	1,000	1,000
53-1400	Books and Periodicals	250	250	-
53-1805	Computer Hardware / Software	1,000	1,000	-
53-1810	Office Equipment	1,000	1,500	500
53-1830	Other Equipment	1,500	1,500	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>21,000</b>	<b>21,900</b>	<b>900</b>
<b>OTHER COSTS</b>				

**Troup County Board of Commissioners**  
**FY 2024-2025 General Fund Expense Budget**  
**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
57-2001	Allocation	120,542	130,807	10,265
<b>Account Classification Total: 700 - OTHER COSTS</b>		<b>120,542</b>	<b>130,807</b>	<b>10,265</b>
<b>Department Total: 5610 - Extension Service</b>		<b>186,999</b>	<b>193,157</b>	<b>6,158</b>
<b>Department: 6000 - Parks and Recreation</b>				
<b>Division: 6110 - Parks and Rec Administration</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	728,686	810,000	81,314
51-1200	Part-time Employees	269,467	296,467	27,000
51-1300	Overtime	2,000	2,000	-
51-2102	Medical Insurance	192,205	227,500	35,295
51-2103	Life Insurance	1,815	1,896	81
51-2200	Social Security (FICA) Contributions	55,235	67,372	12,137
51-2300	Medicare	14,504	15,000	496
51-2400	Retirement Contribution	127,521	150,000	22,479
51-2700	Workers Compensation	20,161	19,800	(361)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>1,411,594</b>	<b>1,590,035</b>	<b>178,441</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	250	250	-
52-2220	Computer/Software Maintenance	13,000	13,000	-
52-3620	Bank and Credit Card Fees	9,000	9,000	-
52-3851	Contract Cost Allocation	12,003	12,003	-
52-2141	Grounds Maintenance & Improvements	12,000	12,000	-
52-2202	Equipment Repairs and Maintenance	18,000	18,000	-
52-2203	Vehicle Repairs and Maintenance	6,471	8,000	1,529
52-2204	Building Repairs and Maintenance	58,000	58,000	-
52-3101	General Liability Insurance	18,686	20,457	1,771
52-3103	Auto Insurance	6,697	7,589	892
52-3104	Participant Insurance	80	80	-
52-3105	Building and Property Insurance	7,817	33,503	25,686
52-3106	Bonds Fidelity	1,225	1,090	(135)
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	2,500	3,500	1,000
52-3500	Travel	7,000	7,000	-
52-3505	Mileage - Non-Overnight Travel	300	300	-
52-3601	Dues, Certification Fees, Subscriptions	750	750	-
52-3700	Education and Training	3,000	3,000	-
52-3852	Contract Services	105,000	128,000	23,000
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>318,279</b>	<b>372,022</b>	<b>53,743</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	8,000	8,000	-
53-1107	Janitorial Supplies	16,044	14,000	(2,044)
53-1110	Program Supplies and Materials	8,000	8,000	-
53-1123	Tires and Tubes	1,600	1,800	200
53-1127	Materials and Supplies	17,000	20,000	3,000
53-1128	Concession Supplies	3,500	3,500	-
53-1150	Athletic Program Supplies	287,000	275,000	(12,000)
53-1160	Leisure Activities	500	500	-
53-1170	Special Events Supplies	32,000	34,000	2,000
53-1180	POOL SUPPLIES	-	12,000	12,000
53-1230	Utilities	280,000	280,000	-
53-1270	Auto Fuel	10,000	10,000	-
53-1600	Small Equipment	300	500	200
53-1805	Computer Hardware / Software	5,000	10,000	5,000
53-1810	Office Equipment	-	2,000	2,000
53-1815	Office Furniture	900	5,000	4,100
53-1830	Other Equipment	20,000	20,000	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>689,844</b>	<b>704,300</b>	<b>14,456</b>
<b>CAPITAL OUTLAYS</b>				
54-2500	Other Equipment	8,673	-	(8,673)

**Troup County Board of Commissioners**  
**FY 2024-2025 General Fund Expense Budget**  
**Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>Account Classification Total: 400 - CAPITAL OUTLAYS</b>		<b>8,673</b>	<b>-</b>	<b>(8,673)</b>
<b>OTHER COSTS</b>				
57-1110	City of LaGrange	700,000	700,000	-
<b>Account Classification Total: 700 - OTHER COSTS</b>		<b>700,000</b>	<b>700,000</b>	<b>-</b>
<b>Division Total: 6110 - Parks and Rec Administration</b>		<b>3,128,390</b>	<b>3,366,357</b>	<b>237,967</b>
<b>Division: 6220 - Parks and Facilities</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	584,645	639,095	54,450
51-1200	Part-time Employees	85,400	93,940	8,540
51-1300	Overtime	7,000	7,000	-
51-2102	Medical Insurance	221,775	262,500	40,725
51-2103	Life Insurance	1,758	1,743	(15)
51-2200	Social Security (FICA) Contributions	41,975	45,880	3,905
51-2300	Medicare	9,820	7,500	(2,320)
51-2400	Retirement Contribution	102,312	119,000	16,688
51-2700	Workers Compensation	13,532	13,196	(336)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>1,068,217</b>	<b>1,189,854</b>	<b>121,637</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	500	500	-
52-3851	Contract Cost Allocation	1,779	1,779	-
52-2130	Custodial	62,000	74,000	12,000
52-2141	Grounds Maintenance & Improvements	80,000	80,000	-
52-2202	Equipment Repairs and Maintenance	40,000	40,000	-
52-2203	Vehicle Repairs and Maintenance	7,529	7,000	(529)
52-2204	Building Repairs and Maintenance	38,000	42,000	4,000
52-3101	General Liability Insurance	8,342	9,133	791
52-3103	Auto Insurance	3,349	3,795	446
52-3105	Building and Property Insurance	9,131	7,510	(1,621)
52-3201	Communications	12,000	13,000	1,000
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	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>267,229</b>	<b>283,317</b>	<b>16,088</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	225	225	-
53-1102	Uniforms	5,000	5,000	-
53-1107	Janitorial Supplies	13,056	15,000	1,944
53-1123	Tires and Tubes	5,000	5,000	-
53-1127	Materials and Supplies	22,000	22,000	-
53-1230	Utilities	92,000	125,000	33,000
53-1270	Auto Fuel	35,000	35,000	-
53-1600	Small Equipment	2,500	3,000	500
53-1805	Computer Hardware / Software	2,000	2,000	-
53-1830	Other Equipment	6,827	16,000	9,173
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>183,608</b>	<b>228,225</b>	<b>44,617</b>
<b>Division Total: 6220 - Parks and Facilities</b>		<b>1,519,054</b>	<b>1,701,396</b>	<b>182,342</b>
<b>Department Total: 6000 - Parks and Recreation</b>		<b>4,647,445</b>	<b>5,067,753</b>	<b>420,308</b>
<b>Department: 6500 - Libraries</b>				
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-3105	Building and Property Insurance	5,540	4,363	(1,177)
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>5,540</b>	<b>4,363</b>	<b>(1,177)</b>
<b>OTHER COSTS</b>				
57-1100	LaGrange Memorial Library	418,625	444,875	26,250
57-1210	City of Hogansville	139,950	148,700	8,750
<b>Account Classification Total: 700 - OTHER COSTS</b>		<b>558,575</b>	<b>593,575</b>	<b>35,000</b>
<b>Department Total: 6500 - Libraries</b>		<b>564,115</b>	<b>597,938</b>	<b>33,823</b>
<b>Department: 7000 - Community Development</b>				
<b>Division: 7140 - Georgia Forestry Commission</b>				
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1310	Georgia Forestry Commission	20,634	18,420	(2,214)
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>20,634</b>	<b>18,420</b>	<b>(2,214)</b>

**Troup County Board of Commissioners  
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Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>Division Total: 7140 - Georgia Forestry Commission</b>		<b>20,634</b>	<b>18,420</b>	<b>(2,214)</b>
<b>Division: 7220 - Building Inspections</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	224,048	224,598	550
51-1200	Part-time Employees	69,564	58,254	(11,310)
51-1300	Overtime	1,000	1,000	-
51-2102	Medical Insurance	59,140	52,500	(6,640)
51-2103	Life Insurance	411	440	29
51-2200	Social Security (FICA) Contributions	18,328	20,384	2,056
51-2300	Medicare	4,287	4,174	(113)
51-2400	Retirement Contribution	39,208	41,211	2,003
51-2700	Workers Compensation	4,545	3,672	(873)
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>420,531</b>	<b>406,233</b>	<b>(14,298)</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	150	150	-
52-2220	Computer/Software Maintenance	200	300	100
52-3851	Contract Cost Allocation	2,848	2,848	-
52-2140	Demolitions	8,000	8,000	-
52-2202	Equipment Repairs and Maintenance	30,382	25,000	(5,382)
52-2203	Vehicle Repairs and Maintenance	3,118	8,500	5,382
52-2204	Building Repairs and Maintenance	7,300	9,409	2,109
52-3101	General Liability Insurance	1,602	1,754	152
52-3103	Auto Insurance	1,914	1,547	(367)
52-3105	Building and Property Insurance	1,865	1,674	(191)
52-3106	Bonds Fidelity	201	179	(22)
52-3201	Communications	2,400	2,400	-
52-3203	Postage and Shipping	3,000	3,000	-
52-3205	Cell Phone	3,600	5,000	1,400
52-3300	Advertising	800	800	-
52-3400	Printing and Binding	1,400	2,000	600
52-3500	Travel	1,200	2,400	1,200
52-3601	Dues, Certification Fees, Subscriptions	700	1,000	300
52-3700	Education and Training	2,500	3,000	500
52-3900	Other Purchased Services	30,000	10,000	(20,000)
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>103,180</b>	<b>88,961</b>	<b>(14,219)</b>
<b>SUPPLIES</b>				
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	2,000	1,000	(1,000)
53-1230	Utilities	6,132	6,132	-
53-1270	Auto Fuel	12,000	5,000	(7,000)
53-1400	Books and Periodicals	1,800	1,800	-
53-1805	Computer Hardware / Software	-	4,000	4,000
53-1810	Office Equipment	750	1,500	750
53-1815	Office Furniture	1,000	1,000	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>30,682</b>	<b>27,932</b>	<b>(2,750)</b>
<b>CAPITAL OUTLAYS</b>				
54-2200	Vehicles	-	-	-
<b>Account Classification Total: 400 - CAPITAL OUTLAYS</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total: 7220 - Building Inspections</b>		<b>554,393</b>	<b>523,126</b>	<b>(31,267)</b>
<b>Division: 7410 - Planning and Zoning</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	96,366	102,333	5,967
51-1300	Overtime	1,000	1,000	-
51-2102	Medical Insurance	29,570	35,000	5,430
51-2103	Life Insurance	273	279	6
51-2200	Social Security (FICA) Contributions	5,975	6,345	370
51-2300	Medicare	1,398	1,484	86
51-2400	Retirement Contribution	16,864	18,778	1,914
51-2700	Workers Compensation	857	890	33
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>152,303</b>	<b>166,109</b>	<b>13,806</b>

**Troup County Board of Commissioners  
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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1200	Professional	10,000	10,000	-
52-1206	Employee Medical Exam	100	200	100
52-3851	Contract Cost Allocation	1,869	1,869	-
52-2202	Equipment Repairs and Maintenance	400	1,000	600
52-2204	Building Repairs and Maintenance	2,412	3,108	696
52-3101	General Liability Insurance	1,068	1,169	101
52-3105	Building and Property Insurance	616	553	(63)
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	200	1,100	900
52-3500	Travel	3,000	3,500	500
52-3505	Mileage - Non-Overnight Travel	500	800	300
52-3601	Dues, Certification Fees, Subscriptions	875	1,000	125
52-3700	Education and Training	2,225	3,000	775
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>33,865</b>	<b>39,049</b>	<b>5,184</b>
<b>SUPPLIES</b>				
53-1101	Office Supplies	1,500	2,500	1,000
53-1230	Utilities	2,026	2,026	-
53-1400	Books and Periodicals	150	650	500
53-1805	Computer Hardware / Software	1,000	3,500	2,500
53-1810	Office Equipment	-	1,000	1,000
53-1820	Communications Equipment	600	600	-
53-1830	Other Equipment	500	500	-
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>5,776</b>	<b>10,776</b>	<b>5,000</b>
<b>Division Total: 7410 - Planning and Zoning</b>		<b>191,944</b>	<b>215,934</b>	<b>23,990</b>
<b>Division: 7450 - Code Enforcement</b>				
<b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>				
51-1100	Regular Employees	42,037	101,399	59,362
51-1300	Overtime	-	3,000	3,000
51-2102	Medical Insurance	14,785	35,000	20,215
51-2103	Life Insurance	105	291	186
51-2200	Social Security (FICA) Contributions	2,606	6,286	3,680
51-2300	Medicare	610	1,470	860
51-2400	Retirement Contribution	7,356	13,734	6,378
51-2700	Workers Compensation	771	1,866	1,095
<b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b>		<b>68,270</b>	<b>163,046</b>	<b>94,776</b>
<b>PURCHASED/CONTRACTED SERVICES</b>				
52-1206	Employee Medical Exam	100	150	50
52-3851	Contract Cost Allocation	500	-	(500)
52-2203	Vehicle Repairs and Maintenance	500	1,800	1,300
52-3101	General Liability Insurance	-	1,101	1,101
52-3102	Law Enforcement Liability	-	1,774	1,774
52-3103	Auto Insurance	500	1,084	584
52-3106	Bonds Fidelity	100	-	(100)
52-3201	Communications	504	504	-
52-3205	Cell Phone	1,850	1,500	(350)
52-3500	Travel	1,200	1,200	-
52-3601	Dues, Certification Fees, Subscriptions	350	350	-
52-3700	Education and Training	1,000	1,000	-
<b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b>		<b>6,604</b>	<b>10,463</b>	<b>3,859</b>
<b>SUPPLIES</b>				
53-1102	Uniforms	3,500	1,000	(2,500)
53-1270	Auto Fuel	1,000	4,500	3,500
53-1805	Computer Hardware / Software	5,500	1,000	(4,500)
53-1815	Office Furniture	350	-	(350)
<b>Account Classification Total: 300 - SUPPLIES</b>		<b>10,350</b>	<b>6,500</b>	<b>(3,850)</b>
<b>CAPITAL OUTLAYS</b>				
54-2200	Vehicles	45,000	-	(45,000)
<b>Account Classification Total: 400 - CAPITAL OUTLAYS</b>		<b>45,000</b>	<b>-</b>	<b>(45,000)</b>
<b>Division Total: 7450 - Code Enforcement</b>		<b>130,224</b>	<b>180,009</b>	<b>49,785</b>



**Troup County Board of Commissioners  
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Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
<b>Department Total: 7000 - Community Development</b>		<b>897,195</b>	<b>937,489</b>	<b>40,294</b>
<b>Department: 7112 - Two Rivers RC &amp; D</b>				
<i><b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b></i>				
51-1100	Regular Employees	92,269	96,799	4,530
51-2102	Medical Insurance	29,570	35,000	5,430
51-2103	Life Insurance	258	264	6
51-2200	Social Security (FICA) Contributions	5,721	6,002	281
51-2300	Medicare	1,337	1,404	67
51-2400	Retirement Contribution	16,147	17,762	1,615
51-2700	Workers Compensation	185	175	(10)
<i><b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b></i>		<b>145,487</b>	<b>157,406</b>	<b>11,919</b>
<i><b>PURCHASED/CONTRACTED SERVICES</b></i>				
52-1206	Employee Medical Exam	60	70	10
52-3851	Contract Cost Allocation	1,779	1,779	-
52-2204	Building Repairs and Maintenance	1,000	1,000	-
52-3101	General Liability Insurance	1,068	1,169	101
52-3201	Communications	376	-	(376)
<i><b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b></i>		<b>4,283</b>	<b>4,018</b>	<b>(265)</b>
<i><b>SUPPLIES</b></i>				
53-1230	Utilities	2,000	2,000	-
<i><b>Account Classification Total: 300 - SUPPLIES</b></i>		<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>Department Total: 7112 - Two Rivers RC &amp; D</b>		<b>151,770</b>	<b>163,424</b>	<b>11,654</b>
<b>Department: 7415 - Center for Strategic Planning</b>				
<i><b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b></i>				
51-1100	Regular Employees	66,310	67,902	1,592
51-2102	Medical Insurance	14,785	17,500	2,715
51-2103	Life Insurance	150	150	-
51-2200	Social Security (FICA) Contributions	4,111	4,210	99
51-2300	Medicare	962	985	23
51-2400	Retirement Contribution	11,604	12,460	856
51-2700	Workers Compensation	133	122	(11)
<i><b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b></i>		<b>98,055</b>	<b>103,329</b>	<b>5,274</b>
<i><b>PURCHASED/CONTRACTED SERVICES</b></i>				
52-1206	Employee Medical Exam	70	70	-
52-3851	Contract Cost Allocation	935	935	-
52-2204	Building Repairs and Maintenance	1,684	2,170	486
52-3105	Building and Property Insurance	430	386	(44)
<i><b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b></i>		<b>3,119</b>	<b>3,561</b>	<b>442</b>
<i><b>SUPPLIES</b></i>				
53-1230	Utilities	1,414	1,414	-
<i><b>Account Classification Total: 300 - SUPPLIES</b></i>		<b>1,414</b>	<b>1,414</b>	<b>-</b>
<i><b>OTHER COSTS</b></i>				
57-2001	Allocation	30,000	30,000	-
<i><b>Account Classification Total: 700 - OTHER COSTS</b></i>		<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>Department Total: 7415 - Center for Strategic Planning</b>		<b>132,588</b>	<b>138,304</b>	<b>5,716</b>
<b>Department: 7681 - CIRCLES</b>				
<i><b>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b></i>				
51-1100	Regular Employees	51,418	51,615	197
51-1200	Part-time Employees	30,755	30,755	-
51-2102	Medical Insurance	14,785	17,500	2,715
51-2103	Life Insurance	150	150	-
51-2200	Social Security (FICA) Contributions	5,095	5,107	12
51-2300	Medicare	1,192	1,194	2
51-2400	Retirement Contribution	8,998	9,471	473
51-2700	Workers Compensation	1,143	1,128	(15)
<i><b>Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS</b></i>		<b>113,536</b>	<b>116,920</b>	<b>3,384</b>
<i><b>PURCHASED/CONTRACTED SERVICES</b></i>				
52-1206	Employee Medical Exam	60	60	-
52-3851	Contract Cost Allocation	1,779	1,779	-
52-3101	General Liability Insurance	801	877	76
52-3201	Communications	564	564	-
<i><b>Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES</b></i>		<b>3,204</b>	<b>3,280</b>	<b>76</b>

**Troup County Board of Commissioners  
 FY 2024-2025 General Fund Expense Budget  
 Departmental Detail**

Account Number	Account Description	2024 Amended Budget	2025 Budget	Increase (Decrease)
Department Total: 7681 - CIRCLES		116,740	120,200	3,460
Department: 9000 - Other Financing Uses				
<i>OTHER FINANCING USES</i>				
61-1520	Transfers Out - E-911 215	992,918	1,279,455	286,537
61-1545	Transfer Out - Rec Endowment Fund	-	137,665	137,665
61-1550	Transfer Out-Grant Fund	702,362	1,061,572	359,210
<i>Account Classification Total: 900 - OTHER FINANCING USES</i>		1,695,280	2,478,692	783,412
Department Total: 9000 - Other Financing Uses		1,695,280	2,478,692	783,412
<b>GENERAL FUND EXPENSE GRAND Totals:</b>		<b>54,350,610</b>	<b>60,757,918</b>	<b>6,407,308</b>

**Troup County Board of Commissioners**  
**FY 2024-2025 Budget**

<b>FUNDS</b>	<b>Budget FY25</b>
<b>GENERAL FUND</b>	60,757,918
<b>OTHER OPERATING FUNDS</b>	
LAW LIBRARY Fully funded by fines.	60,000
ADR COWETA CIRCUIT Fully funded by fines.	176,600
CONFISCATED ASSETS FUNDS From Sheriff's seized or confiscated assets.	150,000
DRUG ABUSE TREATMENT/EDUCATION FUND Fully funded by fines. Provides treatment, education and accountability.	183,455
OPIOID SETTLEMENT FUNDS Fully funded by National Settlement Funds used for restricted purposes.	100,000
E-911 COMMUNICATIONS FUND From 911 fees collected from phone service providers and restricted to 911 operation expenses. \$992,918 is provided to 911 from the General Fund.	2,686,455
ENDOWMENT REC FACILITIES From Callaway Endowment. Pays operating cost on SPLOST II recreation facilities.	1,048,212
AMERICAN RESCUE PLAN ACT US Treasury Funds disbursed FY21 for COVID-19 recovery.	2,173,000
MULTI GRANT FUND From various Federal and State Grants. Pays for various programs. County match total 722,777.	3,107,274
HOTEL/MOTEL TAX FUND Funded from hotel/motel taxes. Pays to promote tourism.	170,000
DEBT SERVICE FUND Taxes and Transfers from the General Fund. Applied to debt.	589,408
AIRPORT FUND From rent and fuel sales pays all operating cost.	1,586,092
OAKFUSKEE CONVENTION CENTER Funded through facility rental.	250,000
WASTE MANAGEMENT FUND Landfill post-closure cost funded through host fees.	200,000
JUVENILE SUPERVISION FUND Fully funded with fines. Provides treatment and education.	45,000
VICTIM/WITNESS FUND Fully funded with fines. Provides victim and witness advocates.	155,000
ENDOWMENT FUND FOR PARKS AND RECREATION Endowment assets funding SPLOST II recreation facilities.	535,547
<b>CAPITAL FUNDS</b>	
SPLOST IV	1,400,000
SPLOST 5	9,500,000
SPLOST 6	9,050,000