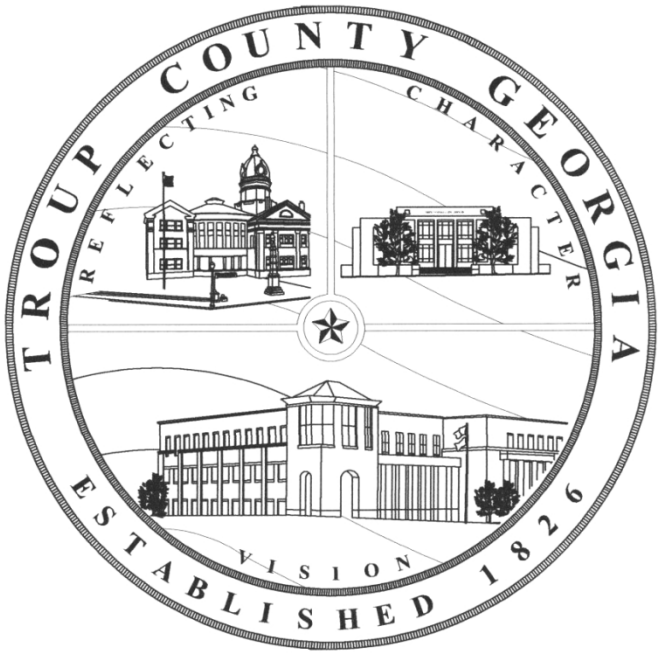
Troup County, Georgia

FY19 Budget



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FY19 Budget



Adopted by the
Board of Commissioners
June 5, 2018

Troup County, Georgia
FY19 Budget

Commissioners

Patrick Crews, Chairman

Ellis P. Cadenhead, District 2

Lewis C. Davis, Jr. District 3

J. Morris Jones, III District 4

Richard English, Jr District 5

Tod Tentler, County Manager

Eric Mosley, Assistant County Manager

Hurbert C. Cashwell CFO

Sonya Conroy, Asst Finance Director

Valerie West, County Clerk

Troup County Government Services Center
100 Ridley Ave, Ste 3300
LaGrange GA 30240
706-883-1610
troupcountyga.org

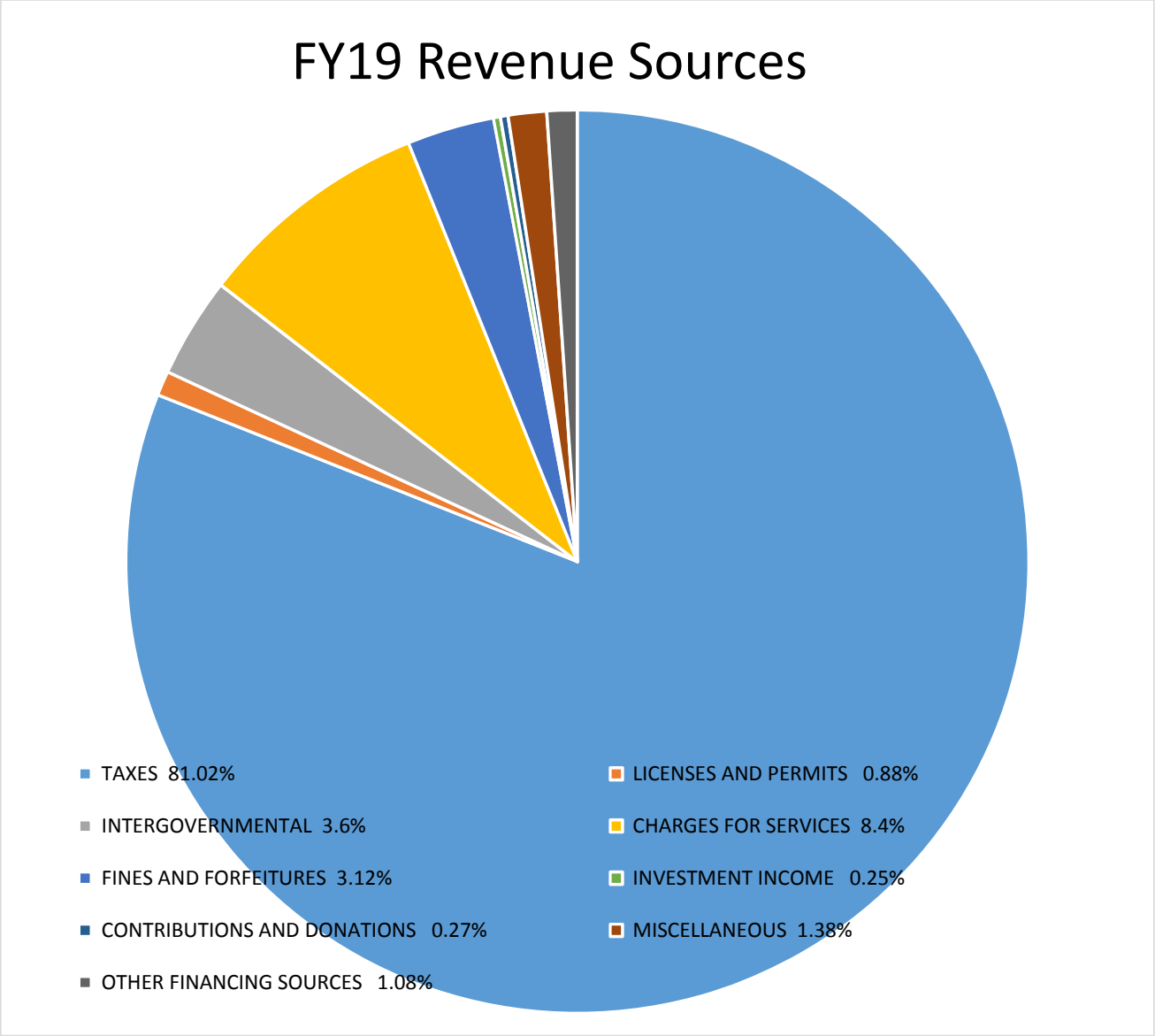
Troup County Board of Commissioners
FY19 Budget
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Adopted June 5, 2018

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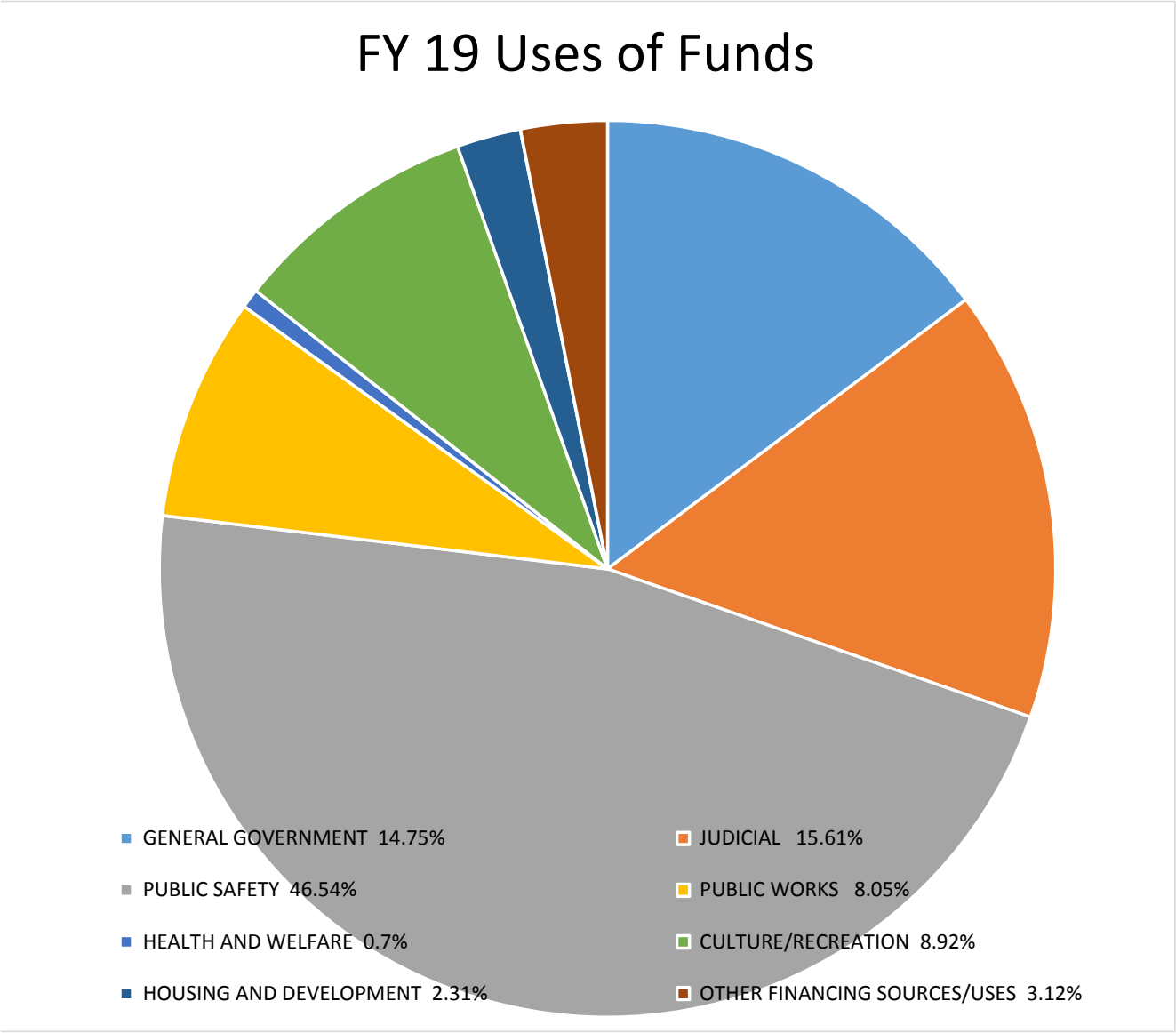
Troup County Board of Commissioners
Sources and Uses of Funds
FY 19 Budget

	FY 18 Amended Budget	FY 19 Adopted Budget	Increase (Decrease)
REVENUE			
TAXES-Insurance Premium	1,770,000	2,000,000	230,000
TAXES-LOST	4,732,000	5,275,000	543,000
TAXES-TAVT/Motor Vehicle	2,044,026	2,015,000	(29,026)
TAXES-Real Estate-Comm./Ind./Res./Ag.	16,720,840	17,107,500	386,660
TAXES-Personal Property	3,929,200	4,255,500	326,300
TAXES-Other	1,989,660	2,083,400	93,740
LICENSES AND PERMITS	314,400	355,900	41,500
INTERGOVERNMENTAL	1,381,852	1,456,389	74,537
CHARGES FOR SERVICES	3,473,961	3,392,831	(81,130)
FINES AND FORFEITURES	1,045,667	1,258,050	212,383
INVESTMENT INCOME	27,000	100,000	73,000
CONTRIBUTIONS AND DONATIONS	114,603	108,450	(6,153)
MISCELLANEOUS	603,061	559,140	(43,921)
OTHER FINANCING SOURCES	345,500	436,180	90,680
REVENUE TOTALS	**38,491,770**	**40,403,340**	**1,911,570**
EXPENDITURES			
GENERAL GOVERNMENT	5,589,125	5,954,802	365,677
JUDICIAL	6,167,687	6,307,734	140,047
PUBLIC SAFETY	17,669,431	18,803,599	1,134,168
PUBLIC WORKS	3,137,178	3,253,704	116,526
HEALTH AND WELFARE	544,915	282,507	(262,408)
CULTURE/RECREATION	3,651,688	3,605,424	(46,264)
HOUSING AND DEVELOPMENT	676,946	934,143	257,198
OTHER FINANCING SOURCES/USES	1,054,801	1,261,427	206,626
EXPENDITURE TOTALS	**38,491,770**	**40,403,340**	**1,911,570**
TOTALS	**(0)**		**0**

Troup County Board of Commissioners



Troup County Board of Commissioners



Troup County Board of Commissioners

FY19 Budget

Revenue by Source Detail

	2018 Amended Budget	FY19 Budget	Increase (Decrease)
General Fund			
TAXES			
Real Property - Utility Current Yr	$536,490.00	$600,000.00	$63,510.00
Real Property Digest Current Yr	$15,570,000.00	$15,866,000.00	$296,000.00
Real Property Timber Current Yr	$31,200.00	$28,000.00	($3,200.00)
Forest Land Protection	$120,650.00	$134,000.00	$13,350.00
Real Property - prior year	$2,500.00	$13,500.00	$11,000.00
Personal Property Motor Vehicle Current Yr	$1,660,000.00	$1,665,000.00	$5,000.00
Personal Property Digest Current Year	$3,885,000.00	$4,200,000.00	$315,000.00
TAVT Motor Vehicle Title Tax	$384,026.00	$350,000.00	($34,026.00)
AATV	$40,160.00	$45,000.00	$4,840.00
Personal Property Mobile Home Current Yr	$44,200.00	$52,000.00	$7,800.00
Intangible Recording Tax	$259,000.00	$270,000.00	$11,000.00
Personal Property Railroad Current Yr	$22,000.00	$22,000.00	$0.00
Heavy Duty	$0.00	$400.00	$400.00
Personal property - prior year	$0.00	$3,500.00	$3,500.00
Property Not on Digest	$10,000.00	$16,000.00	$6,000.00
Real Estate Transfer Tax	$55,000.00	$80,000.00	$25,000.00
Franchise Tax Cable TV	$320,000.00	$320,000.00	$0.00
Audit Settlement	$450,000.00	$450,000.00	$0.00
LOST Local Option Sales Tax	$4,732,000.00	$5,275,000.00	$543,000.00
Beverage Taxes	$160,000.00	$180,000.00	$20,000.00
Manufacturing Energy Excise Tax	$750,000.00	$850,000.00	$100,000.00
Business & Occupation	$107,000.00	$108,000.00	$1,000.00
Insurance Premium Tax	$1,770,000.00	$2,000,000.00	$230,000.00
Bank Licenses	$165,000.00	$170,000.00	$5,000.00
Penalties & Interest General Property	$9,000.00	$5,500.00	($3,500.00)
Penalties & Interest Real Property	$63,000.00	$0.00	($63,000.00)
Motor Vehicle Tax Penatly	$39,500.00	$32,500.00	($7,000.00)
TAXES Totals	**$31,185,726.00**	**$32,736,400.00**	**$1,550,674.00**
LICENSES AND PERMITS			
Beer Licenses	$8,000.00	$8,000.00	$0.00
Wine Licenses	$7,000.00	$7,500.00	$500.00
Driveway/Timber/Rec/Erosion	$7,500.00	$9,000.00	$1,500.00
Home Occupational Permit	$10,000.00	$12,000.00	$2,000.00
Foreclosure Registration	$3,000.00	$3,000.00	$0.00
Rezoning & Variance Fees	$22,500.00	$23,500.00	$1,000.00
Sign Permit	$500.00	$500.00	$0.00
Marriage Licenses	$28,500.00	$27,500.00	($1,000.00)
Dangerous Dog	$500.00	$500.00	$0.00
Pistol Permit	$44,000.00	$40,000.00	($4,000.00)
Metal Recycler's Registration	$200.00	$200.00	$0.00
Building Permits	$125,000.00	$165,000.00	$40,000.00
Entertainment	$1,000.00	$1,000.00	$0.00
Special Event	$1,000.00	$1,000.00	$0.00
Driveway Permits	$3,500.00	$5,000.00	$1,500.00
Late Tag Penalty	$52,200.00	$52,200.00	$0.00
LICENSES AND PERMITS Totals	**$314,400.00**	**$355,900.00**	**$41,500.00**

Troup County Board of Commissioners

FY19 Budget

Revenue by Source Detail

	2018 Amended Budget	FY19 Budget	Increase (Decrease)
General Fund			
INTERGOVERNMENTAL			
US Treasury - West Point Lake Patrol	$21,000.00	$21,728.00	$728.00
US Treasury - Two Rivers Salary	$48,445.00	$131,849.00	$83,404.00
US DOJ - Bulletproof Vest	$2,875.00	$3,000.00	$125.00
GEMA - K9 Grant	$3,000.00	$0.00	($3,000.00)
PILOT - US Treasury West Point Lake	$110,000.00	$110,000.00	$0.00
Georgia Inmate Subsidy	$0.00	$100.00	$100.00
GA, DOAS Flood Control	$22,300.00	$22,000.00	($300.00)
GA, DOD Ema Salary Supplement	$11,982.00	$11,508.00	($474.00)
Judicial Council Grant	$45,150.00	$45,150.00	$0.00
WMRDEO - CJCC Byrne Grant B12-8-009	$6,500.00	$6,500.00	$0.00
BOE Resource Officer	$150,000.00	$150,000.00	$0.00
PILOTs - LaGrange Development Authority	$546,000.00	$520,750.00	($25,250.00)
PILOTs - West Point Development Authority	$401,000.00	$419,430.00	$18,430.00
Hogansville-Meriwether DA PILOT	$300.00	$374.00	$74.00
LaGrange Housing Auth PILOT	$13,300.00	$14,000.00	$700.00
INTERGOVERNMENTAL Totals	**$1,381,852.00**	**$1,456,389.00**	**$74,537.00**
CHARGES FOR SERVICES			
Hogansville Fire Service	$190,000.00	$215,525.00	$25,525.00
Bond Processing Fee	$55,000.00	$40,000.00	($15,000.00)
State Court Fees	$50,000.00	$55,000.00	$5,000.00
Superior Court Fees	$200,000.00	$165,000.00	($35,000.00)
Magistrate Civil Case Filing Fee	$325,000.00	$380,000.00	$55,000.00
Drug Testing - DFCS	$35,000.00	$35,000.00	$0.00
Drug Testing - Juvenile Court	$200.00	$200.00	$0.00
Drug Testing - Governmental	$125,000.00	$100,000.00	($25,000.00)
Drug Testing - Municipal	$2,400.00	$4,500.00	$2,100.00
Drug Testing - Others	$43,997.00	$12,000.00	($31,997.00)
Estate Filing Fee	$60,000.00	$65,500.00	$5,500.00
Guardianship/Cons Filing Fee	$15,000.00	$15,500.00	$500.00
Miscellaneous Filing Fees	$13,000.00	$12,000.00	($1,000.00)
Indigent Defense Application Fee	$28,000.00	$20,000.00	($8,000.00)
Title Transfer/Duplicate Registration Fee	$7,000.00	$5,460.00	($1,540.00)
Printing & Duplication Services	$20.00	$2,020.00	$2,000.00
Data Processing Fee	$200.00	$0.00	($200.00)
PILOT Processing Fee	$83,870.00	$83,870.00	$0.00
Audit Fee	$13,500.00	$13,500.00	$0.00
Tag Agent Fee	$74,000.00	$70,040.00	($3,960.00)
Election Qualifying Fee	$4,276.00	$0.00	($4,276.00)
Election Services	$39,000.00	$0.00	($39,000.00)
Document and Data Sales	$3,012.00	$3,012.00	$0.00
Other - Commission on Tax Collections	$60,500.00	$93,650.00	$33,150.00
School/State Commissions	$1,045,000.00	$1,043,500.00	($1,500.00)
SPLOST Admin Fee	$102,000.00	$110,000.00	$8,000.00
Occupation Certificate Admin Fee	$30,000.00	$30,400.00	$400.00
Sheriff Department Fees	$50,000.00	$50,000.00	$0.00
Inmate Medical & Dental Fees	$8,100.00	$5,000.00	($3,100.00)

Troup County Board of Commissioners

FY19 Budget

Revenue by Source Detail

	2018 Amended Budget	FY19 Budget	Increase (Decrease)
General Fund			
Prisoner Housing - City of LaGrange	$200,000.00	$150,000.00	($50,000.00)
Prisoner Housing - City of West Point	$10,800.00	$5,000.00	($5,800.00)
Prisoner Housing - City of Hogansville	$15,000.00	$10,000.00	($5,000.00)
City of West Point Detail	$45,868.00	$47,473.00	$1,605.00
Work Release Program Fees	$260,000.00	$260,000.00	$0.00
TCCI - Admin & Disciplinary Fee	$200.00	$0.00	($200.00)
Inmate Weekender Fee	$6,000.00	$6,000.00	$0.00
Divorce/Parent Workshop Fees	$9,000.00	$2,000.00	($7,000.00)
Program Fees	$261,018.00	$278,681.00	$17,663.00
Non-Program Fees	$3,000.00	$3,000.00	$0.00
CHARGES FOR SERVICES Totals	**$3,473,961.00**	**$3,392,831.00**	**($81,130.00)**
FINES AND FORFEITURES			
Superior Court Fines	$115,000.00	$125,000.00	$10,000.00
State Court Fines	$225,000.00	$245,000.00	$20,000.00
State Court Traffic Fines	$454,667.00	$650,000.00	$195,333.00
Magistrate Court Fines	$13,000.00	$13,000.00	$0.00
Juvenile Court Fines	$17,000.00	$13,500.00	($3,500.00)
Contempt Fines	$800.00	$700.00	($100.00)
State Court Bonds	$15,000.00	$13,000.00	($2,000.00)
Superior Court Bonds	$20,000.00	$20,000.00	$0.00
Additional Penalty Assessment	$0.00	$3,300.00	$3,300.00
10% Jail Add On Fines	$167,700.00	$157,050.00	($10,650.00)
Attorney Fund	$17,500.00	$17,500.00	$0.00
FINES AND FORFEITURES Totals	**$1,045,667.00**	**$1,258,050.00**	**$212,383.00**
INVESTMENT INCOME			
Interest Revenue	$27,000.00	$100,000.00	$73,000.00
INVESTMENT INCOME Totals	**$27,000.00**	**$100,000.00**	**$73,000.00**
CONTRIBUTIONS AND DONATIONS			
P&R Fundraising	$59,103.00	$42,000.00	($17,103.00)
Recreation Sponsors	$55,500.00	$54,950.00	($550.00)
P&R Non Program Donations	$0.00	$11,500.00	$11,500.00
CONTRIBUTIONS AND DONATIONS Totals	**$114,603.00**	**$108,450.00**	**($6,153.00)**
MISCELLANEOUS			
Rent - Crown Castle	$9,125.00	$9,125.00	$0.00
Rent - Parks and Recreation	$75,000.00	$75,000.00	$0.00
Rent - CASA	$7,200.00	$7,200.00	$0.00
Telephone Commissions	$157,866.00	$150,000.00	($7,866.00)
Vending Machine Commission	$600.00	$800.00	$200.00
Judicial Circuit ADR Reimbursement	$60,614.00	$108,000.00	$47,386.00
Center for Strategic Planning Reimbursement	$4,440.00	$4,280.00	($160.00)
Circles - Reimbursement	$110,951.00	$112,930.00	$1,979.00
Miscellaneous Revenue	$71,310.00	$73,805.00	$2,495.00
P&R Miscellaneous Revenue	$12,000.00	$18,000.00	$6,000.00
Funds Forward - Use of Fund Balance	$93,955.00	$0.00	($93,955.00)
MISCELLANEOUS Totals	**$603,061.00**	**$559,140.00**	**($43,921.00)**

Troup County Board of Commissioners

FY19 Budget

Revenue by Source Detail

	2018 Amended Budget	FY19 Budget	Increase (Decrease)
General Fund			
OTHER FINANCING SOURCES			
Transfer-in Hotel/Motel Fund	$22,500.00	$23,250.00	$750.00
Transfer-in DATE Fund	$0.00	$77,935.00	$77,935.00
Transfer-in SPLOST IV CW	$200,000.00	$200,000.00	$0.00
Transfer In - Victim/Witness Fund	$100,000.00	$99,995.00	($5.00)
Sale of Assets	$23,000.00	$35,000.00	$12,000.00
Transfer Out - Law Library Fund	$0.00	$0.00	$0.00
OTHER FINANCING SOURCES Totals	**$345,500.00**	**$436,180.00**	**$90,680.00**
Fund Total: GENERAL	**$38,491,770.00**	**$40,403,340.00**	**$1,911,570.00**

FY 19 Budget

Appropriations by Department Summary

Department	FY18 Amended Budget	FY19 Budget	Increase (Decrease)
Administration	2,831,928	3,052,497	220,569
Elections and Registration,Elections and Registration	383,024	404,210	21,186
Information Technology	418,927	408,065	(10,862)
Human Resources,Payroll and Benefits	302,364	303,709	1,345
Tax Commissioner	755,637	809,629	53,992
Property Appraisal	897,245	976,692	79,447
Judicial Administration	634,282	690,149	55,867
Superior Court	346,973	336,894	(10,079)
Clerk of Courts	957,272	961,376	4,104
District Attorney	957,299	958,540	1,241
State Court	350,081	363,256	13,175
Solicitor	521,618	541,996	20,378
Magistrate Court	451,142	438,928	(12,214)
Probate Court	347,124	356,584	9,460
Juvenile Justice	1,081,035	1,109,864	28,829
Public Defender	520,862	550,147	29,285
Sheriff,Jail Operations	12,519,193	13,515,156	995,963
Fire and Rescue,Fire Administration	4,479,402	4,584,695	105,293
Coroner	107,277	120,860	13,583
Marshal,Animal Control	563,559	582,888	19,329
Roads and Engineering	2,601,877	2,786,865	184,988
Vehicle Maintenance and Shop	535,301	466,839	(68,462)
Public Health,Health Services	317,058	50,958	(266,100)
Parks and Recreation,Parks and Facilities	3,092,813	3,043,433	(49,380)
Libraries	558,875	561,991	3,116
Community Development,Code Enforcement	475,452	648,958	173,506
Outside Agencies Agencies	429,350	516,734	87,384
Other Financing Uses	1,054,801	1,261,427	206,626
Total	**38,491,770**	**40,403,340**	**1,911,570**

Troup County Board of Commissioners
FY19 Approved Budget
General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
REVENUES				
Department:	**1400 - Elections and Registration**			
Division:	**1450 - Elections and Registration**			
400 - CHARGES FOR SERVICES				
34-1910	Election Qualifying Fee	4,276	-	(4,276)
34-1912	Election Services	39,000	-	(39,000)
Account Classification Total: 400 - CHARGES FOR SERVICES		43,276	-	(43,276)
Division Total: 1450 - Elections and Registration		43,276	-	(43,276)
Department Total: 1400 - Elections and Registration		**43,276**	**-**	**(43,276)**
Department:	**1510 - Finance**			
Division:	**1515 - Treasury**			
100 - TAXES				
31-1350	Personal Property Railroad Current Yr	22,000	22,000	-
31-1750	Franchise Tax Cable TV	320,000	320,000	-
31-3100	LOST Local Option Sales Tax	4,732,000	5,275,000	543,000
31-4500	Manufacturing Energy Excise Tax	750,000	850,000	100,000
31-6200	Insurance Premium Tax	1,770,000	2,000,000	230,000
Account Classification Total: 100 - TAXES		7,594,000	8,467,000	873,000
300 - INTERGOVERNMENTAL				
33-3000	PILOT - US Treasury West Point Lake	110,000	110,000	-
33-4113	GA, DOAS Flood Control	22,300	22,000	(300)
33-8110	LaGrange Housing Auth PILOT	13,300	14,000	700
Account Classification Total: 300 - INTERGOVERNMENTAL		145,600	146,000	400
400 - CHARGES FOR SERVICES				
34-1500	Data Processing Fee	200	-	(200)
34-1945	SPLOST Admin Fee	102,000	110,000	8,000
Account Classification Total: 400 - CHARGES FOR SERVICES		102,200	110,000	7,800
600 - INVESTMENT INCOME				
36-1000	Interest Revenue	27,000	100,000	73,000
Account Classification Total: 600 - INVESTMENT INCOME		27,000	100,000	73,000
800 - MISCELLANEOUS				
38-1200	Rent - Crown Castle	9,125	9,125	-
38-1500	Rent - CASA	7,200	7,200	-
38-9010	Vending Machine Commission	600	800	200
38-9600	Miscellaneous Revenue	12,000	12,000	-
38-9800	Funds Forward - Use of Fund Balance	93,955	-	(93,955)
Account Classification Total: 800 - MISCELLANEOUS		122,880	29,125	(93,755)
Division Total: 1515 - Treasury		7,991,680	8,852,125	860,445
Division:	**1517 - Purchasing**			
800 - MISCELLANEOUS				
38-9600	Miscellaneous Revenue	4,000	-	(4,000)
Account Classification Total: 800 - MISCELLANEOUS		4,000	-	(4,000)
900 - OTHER FINANCING SOURCES				
39-2100	Sale of Assets	15,000	25,000	10,000
Account Classification Total: 900 - OTHER FINANCING SOURCES		15,000	25,000	10,000
Division Total: 1517 - Purchasing		19,000	25,000	6,000
Department Total: 1510 - Finance		**8,010,680**	**8,877,125**	**866,445**

Troup County Board of Commissioners
FY19 Approved Budget
General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Department:	**1535 - Information Technology**			
Division:	**1537 - GIS**			
400 - CHARGES FOR SERVICES				
34-1400-	Printing & Duplication Services	-	2,000	2,000
34-1930	Document and Data Sales	2,000	-	(2,000)
Account Classification Total: 400 - CHARGES FOR SERVICES		2,000	2,000	-
Division Total: 1537 - GIS		2,000	2,000	-
Department Total: 1535 - Information Technology		**2,000**	**2,000**	**-**
Department:	**1545 - Tax Commissioner**			
100 - TAXES				
31-1110	Real Property - Utility Current Yr	536,490	600,000	63,510
31-1111	Real Property Digest Current Yr	15,570,000	15,866,000	296,000
31-1120	Real Property Timber Current Yr	31,200	28,000	(3,200)
31-1198	Forest Land Protection	120,650	134,000	13,350
31-1200	Real Property - prior year	2,500	13,500	11,000
31-1310	Personal Property Motor Vehicle Current Yr	1,660,000	1,665,000	5,000
31-1311	Personal Property Digest Current Year	3,885,000	4,200,000	315,000
31-1315	TAVT Motor Vehicle Title Tax	384,026	350,000	(34,026)
31-1316	AATV	40,160	45,000	4,840
31-1320	Personal Property Mobile Home Current Yr	44,200	52,000	7,800
31-1390	Heavy Duty	-	400	400
31-1400	Personal property - prior year	-	3,500	3,500
31-1500	Property Not on Digest	10,000	16,000	6,000
31-1800	Audit Settlement	450,000	450,000	-
31-9100	Penalties & Interest General Property	9,000	5,500	(3,500)
31-9110	Penalties & Interest Real Property	63,000	-	(63,000)
31-9125	Motor Vehicle Tax Penatly	39,500	32,500	(7,000)
Account Classification Total: 100 - TAXES		22,845,726	23,461,400	615,674
200 - LICENSES AND PERMITS				
32-4300	Late Tag Penalty	52,200	52,200	-
Account Classification Total: 200 - LICENSES AND PERMITS		52,200	52,200	-
300 - INTERGOVERNMENTAL				
33-8100	PILOTs - LaGrange Development Authority	546,000	520,750	(25,250)
33-8102	PILOTs - West Point Development Authority	401,000	419,430	18,430
33-8106	Hogansville-Meriwether DA PILOT	300	374	74
Account Classification Total: 300 - INTERGOVERNMENTAL		947,300	940,554	(6,746)
400 - CHARGES FOR SERVICES				
34-1210	Title Transfer/Duplicate Registration Fee	7,000	5,460	(1,540)
34-1600	Tag Agent Fee	74,000	70,040	(3,960)
34-1940	Other - Commission on Tax Collections	60,500	93,650	33,150
34-1941	School/State Commissions	1,045,000	1,043,500	(1,500)
Account Classification Total: 400 - CHARGES FOR SERVICES		1,186,500	1,212,650	26,150
500 - FINES AND FORFEITURES				
35-1400	Additional Penalty Assessment	-	3,300	3,300
Account Classification Total: 500 - FINES AND FORFEITURES		-	3,300	3,300
Department Total: 1545 - Tax Commissioner		**25,031,726**	**25,670,104**	**638,378**
Department:	**1550 - Property Appraisal**			

Troup County Board of Commissioners
FY19 Approved Budget
General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
400 - CHARGES FOR SERVICES				
34-1400-	Printing & Duplication Services	20	20	-
34-1510	PILOT Processing Fee	83,870	83,870	-
34-1511	Audit Fee	13,500	13,500	-
Account Classification Total: 400 - CHARGES FOR SERVICES		97,390	97,390	-
800 - MISCELLANEOUS				
38-9600	Miscellaneous Revenue	25,000	25,000	-
Account Classification Total: 800 - MISCELLANEOUS		25,000	25,000	-
Department Total: 1550 - Property Appraisal		**122,390**	**122,390**	**-**
Department: 2100 - Judicial Administration				
Division: 2100 - Judicial Administration Main				
400 - CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	4,500	4,000	(500)
34-6210	Divorce/Parent Workshop Fees	9,000	2,000	(7,000)
Account Classification Total: 400 - CHARGES FOR SERVICES		13,500	6,000	(7,500)
800 - MISCELLANEOUS				
38-9011	Judicial Circuit ADR Reimbursement	60,614	108,000	47,386
Account Classification Total: 800 - MISCELLANEOUS		60,614	108,000	47,386
Division Total: 2100 - Judicial Administration Main		74,114	114,000	39,886
Division: 2110 - Drug Lab				
400 - CHARGES FOR SERVICES				
34-1132	Drug Testing - DFCS	35,000	35,000	-
34-1134	Drug Testing - Juvenile Court	200	200	-
34-1136	Drug Testing - Governmental	125,000	100,000	(25,000)
34-1137	Drug Testing - Municipal	2,400	4,500	2,100
34-1138	Drug Testing - Others	43,997	12,000	(31,997)
Account Classification Total: 400 - CHARGES FOR SERVICES		206,597	151,700	(54,897)
Division Total: 2110 - Drug Lab		206,597	151,700	(54,897)
Department Total: 2100 - Judicial Administration		**280,711**	**265,700**	**(15,011)**
Department: 2150 - Superior Court				
400 - CHARGES FOR SERVICES				
34-1107	Superior Court Fees	200,000	165,000	(35,000)
34-1192	Indigent Defense Application Fee	5,000	3,500	(1,500)
Account Classification Total: 400 - CHARGES FOR SERVICES		205,000	168,500	(36,500)
500 - FINES AND FORFEITURES				
35-1110	Superior Court Fines	115,000	125,000	10,000
35-1220	Superior Court Bonds	20,000	20,000	-
35-1410	10% Jail Add On Fines	16,000	16,000	-
35-1440	Attorney Fund	7,500	7,500	-
Account Classification Total: 500 - FINES AND FORFEITURES		158,500	168,500	10,000
Department Total: 2150 - Superior Court		**363,500**	**337,000**	**(26,500)**
Department: 2180 - Clerk of Courts				
100 - TAXES				
31-1340	Intangible Recording Tax	259,000	270,000	11,000
31-1600	Real Estate Transfer Tax	55,000	80,000	25,000
Account Classification Total: 100 - TAXES		314,000	350,000	36,000
Department Total: 2180 - Clerk of Courts		**314,000**	**350,000**	**36,000**

Troup County Board of Commissioners
FY19 Approved Budget
General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Department:	**2300 - State Court**			
400 - CHARGES FOR SERVICES				
34-1106	State Court Fees	50,000	55,000	5,000
Account Classification Total: 400 - CHARGES FOR SERVICES		50,000	55,000	5,000
500 - FINES AND FORFEITURES				
35-1120	State Court Fines	225,000	245,000	20,000
35-1125	State Court Traffic Fines	454,667	650,000	195,333
35-1210	State Court Bonds	15,000	13,000	(2,000)
35-1410	10% Jail Add On Fines	75,000	90,000	15,000
35-1440	Attorney Fund	10,000	10,000	-
Account Classification Total: 500 - FINES AND FORFEITURES		779,667	1,008,000	228,333
Department Total: 2300 - State Court		**829,667**	**1,063,000**	**233,333**
Department:	**2400 - Magistrate Court**			
400 - CHARGES FOR SERVICES				
34-1109	Magistrate Civil Case Filing Fee	325,000	380,000	55,000
Account Classification Total: 400 - CHARGES FOR SERVICES		325,000	380,000	55,000
500 - FINES AND FORFEITURES				
35-1130	Magistrate Court Fines	13,000	13,000	-
Account Classification Total: 500 - FINES AND FORFEITURES		13,000	13,000	-
Department Total: 2400 - Magistrate Court		**338,000**	**393,000**	**55,000**
Department:	**2450 - Probate Court**			
200 - LICENSES AND PERMITS				
32-2400	Marriage Licenses	28,500	27,500	(1,000)
32-2910	Pistol Permit	44,000	40,000	(4,000)
Account Classification Total: 200 - LICENSES AND PERMITS		72,500	67,500	(5,000)
400 - CHARGES FOR SERVICES				
34-1141	Estate Filing Fee	60,000	65,500	5,500
34-1142	Guardianship/Cons Filing Fee	15,000	15,500	500
34-1144	Miscellaneous Filing Fees	13,000	12,000	(1,000)
34-1192	Indigent Defense Application Fee	6,500	6,500	-
Account Classification Total: 400 - CHARGES FOR SERVICES		94,500	99,500	5,000
Department Total: 2450 - Probate Court		**167,000**	**167,000**	**-**
Department:	**2600 - Juvenile Justice**			
300 - INTERGOVERNMENTAL				
33-4118	Judicial Council Grant	45,150	45,150	-
Account Classification Total: 300 - INTERGOVERNMENTAL		45,150	45,150	-
400 - CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	12,000	6,000	(6,000)
34-1930	Document and Data Sales	12	12	-
Account Classification Total: 400 - CHARGES FOR SERVICES		12,012	6,012	(6,000)
500 - FINES AND FORFEITURES				
35-1160	Juvenile Court Fines	17,000	13,500	(3,500)
35-1180	Contempt Fines	800	700	(100)
35-1410	10% Jail Add On Fines	1,700	1,050	(650)
Account Classification Total: 500 - FINES AND FORFEITURES		19,500	15,250	(4,250)
Department Total: 2600 - Juvenile Justice		**76,662**	**66,412**	**(10,250)**
Department:	**3300 - Sheriff**			

Troup County Board of Commissioners
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General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Division:	**3310 - Sheriff Administration**			
200 - LICENSES AND PERMITS				
32-3010	Metal Recycler's Registration	200	200	-
Account Classification Total: 200 - LICENSES AND PERMITS		200	200	-
300 - INTERGOVERNMENTAL				
33-1111	US Treasury - West Point Lake Patrol	21,000	21,728	728
33-1115	US DOJ - Bulletproof Vest	2,875	3,000	125
33-1159	GEMA - K9 Grant	3,000	-	(3,000)
33-6700	BOE Resource Officer	150,000	150,000	-
33-6175	WMRDEO - CJCC Byrne Grant B12-8-009	6,500	6,500	-
Account Classification Total: 300 - INTERGOVERNMENTAL		183,375	181,228	(2,147)
400 - CHARGES FOR SERVICES				
34-2305	Sheriff Department Fees	50,000	50,000	-
Account Classification Total: 400 - CHARGES FOR SERVICES		50,000	50,000	-
800 - MISCELLANEOUS				
38-9600	Miscellaneous Revenue	30,000	30,000	-
Account Classification Total: 800 - MISCELLANEOUS		30,000	30,000	-
900 - OTHER FINANCING SOURCES				
39-2100	Sale of Assets	8,000	10,000	2,000
Account Classification Total: 900 - OTHER FINANCING SOURCES		8,000	10,000	2,000
Division Total: 3310 - Sheriff Administration		271,575	271,428	(147)
Division:	**3326 - Jail Operations**			
300 - INTERGOVERNMENTAL				
33-4112	Georgia Inmate Subsidy	-	100	100
Account Classification Total: 300 - INTERGOVERNMENTAL		-	100	100
400 - CHARGES FOR SERVICES				
34-1105	Bond Processing Fee	55,000	40,000	(15,000)
34-2320	Inmate Medical & Dental Fees	8,000	5,000	(3,000)
34-2331	Prisoner Housing - City of LaGrange	200,000	150,000	(50,000)
34-2332	Prisoner Housing - City of West Point	10,800	5,000	(5,800)
34-2333	Prisoner Housing - City of Hogansville	15,000	10,000	(5,000)
34-2360	Inmate Weekender Fee	6,000	6,000	-
Account Classification Total: 400 - CHARGES FOR SERVICES		294,800	216,000	(78,800)
500 - FINES AND FORFEITURES				
35-1410	10% Jail Add On Fines	75,000	50,000	(25,000)
Account Classification Total: 500 - FINES AND FORFEITURES		75,000	50,000	(25,000)
800 - MISCELLANEOUS				
38-2000	Telephone Commissions	150,000	150,000	-
38-9600	Miscellaneous Revenue	300	300	-
Account Classification Total: 800 - MISCELLANEOUS		150,300	150,300	-
Division Total: 3326 - Jail Operations		520,100	416,400	(103,700)
Division:	**3395 - S/O - Detail & Work Release**			
400 - CHARGES FOR SERVICES				
34-2320	Inmate Medical & Dental Fees	100	-	(100)
34-2335	City of West Point Detail	45,868	47,473	1,605
34-2340	Work Release Program Fees	260,000	260,000	-
34-2350	TCCI - Admin & Disciplinary Fee	200	-	(200)

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General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Account Classification Total: 400 - CHARGES FOR SERVICES		306,168	307,473	1,305
800 - MISCELLANEOUS				
38-2000	Telephone Commissions	7,866	-	(7,866)
38-9600	Miscellaneous Revenue	10	-	(10)
Account Classification Total: 800 - MISCELLANEOUS		7,876	-	(7,876)
Division Total: 3395 - S/O - Detail & Work Release		314,044	307,473	(6,571)
Department Total: 3300 - Sheriff		**1,105,719**	**995,301**	**(110,418)**
Department: 3500 - Fire and Rescue				
Division: 3510 - Fire Administration				
400 - CHARGES FOR SERVICES				
33-6550	Hogansville Fire Service	190,000	215,525	25,525
Account Classification Total: 400 - CHARGES FOR SERVICES		190,000	215,525	25,525
800 - MISCELLANEOUS				
38-9600	Miscellaneous Revenue	-	5,000	5,000
Account Classification Total: 800 - MISCELLANEOUS		-	5,000	5,000
Division Total: 3510 - Fire Administration		190,000	220,525	30,525
Division: 3920 - Emergency Management				
300 - INTERGOVERNMENTAL				
33-4115	GA, DOD Ema Salary Supplement	11,982	11,508	(474)
Account Classification Total: 300 - INTERGOVERNMENTAL		11,982	11,508	(474)
Division Total: 3920 - Emergency Management		11,982	11,508	(474)
Department Total: 3500 - Fire and Rescue		**201,982**	**232,033**	**30,051**
Department: 3900 - Marshal				
Division: 3905 - Marshal Administration				
200 - LICENSES AND PERMITS				
32-2130	Foreclosure Registration	3,000	3,000	-
Account Classification Total: 200 - LICENSES AND PERMITS		3,000	3,000	-
Division Total: 3905 - Marshal Administration		3,000	3,000	-
Division: 3910 - Animal Control				
200 - LICENSES AND PERMITS				
32-2510	Dangerous Dog	500	500	-
Account Classification Total: 200 - LICENSES AND PERMITS		500	500	-
Division Total: 3910 - Animal Control		500	500	-
Department Total: 3900 - Marshal		**3,500**	**3,500**	**-**
Department: 6000 - Parks and Recreation				
Division: 6110 - Parks and Rec Administration				
400 - CHARGES FOR SERVICES				
34-7500	Program Fees	261,018	278,681	17,663
34-7900	Non-Program Fees	3,000	3,000	-
Account Classification Total: 400 - CHARGES FOR SERVICES		264,018	281,681	17,663
700 - CONTRIBUTIONS AND DONATIONS				
37-1003	P&R Fundraising	59,103	42,000	(17,103)
37-1004	Recreation Sponsors	55,500	54,950	(550)
37-1011	P&R Non Program Donations	-	11,500	11,500
Account Classification Total: 700 - CONTRIBUTIONS AND DONATIONS		114,603	108,450	(6,153)
800 - MISCELLANEOUS				
38-1300	Rent - Parks and Recreation	75,000	75,000	-

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
38-9700	P&R Miscellaneous Revenue	12,000	18,000	6,000
Account Classification Total: 800 - MISCELLANEOUS		87,000	93,000	6,000
Division Total: 6110 - Parks and Rec Administration		465,621	483,131	17,510
Department Total: 6000 - Parks and Recreation		**465,621**	**483,131**	**17,510**
Department:	**7000 - Community Development**			
Division:	**7220 - Building Inspections**			
100 - TAXES				
31-4200	Beverage Taxes	160,000	180,000	20,000
31-6100	Business & Occupation	107,000	108,000	1,000
31-6300	Bank Licenses	165,000	170,000	5,000
Account Classification Total: 100 - TAXES		432,000	458,000	26,000
200 - LICENSES AND PERMITS				
32-1110	Beer Licenses	8,000	8,000	-
32-1120	Wine Licenses	7,000	7,500	500
32-1230	Driveway/Timber/Rec/Erosion	7,500	9,000	1,500
32-1240	Home Occupational Permit	10,000	12,000	2,000
32-2210	Rezoning & Variance Fees	22,500	23,500	1,000
32-2230	Sign Permit	500	500	-
32-3110	Building Permits	125,000	165,000	40,000
32-3910	Driveway Permits	3,500	5,000	1,500
Account Classification Total: 200 - LICENSES AND PERMITS		184,000	230,500	46,500
400 - CHARGES FOR SERVICES				
34-1930	Document and Data Sales	1,000	3,000	2,000
34-1950	Occupation Certificate Admin Fee	30,000	30,400	400
Account Classification Total: 400 - CHARGES FOR SERVICES		31,000	33,400	2,400
Division Total: 7220 - Building Inspections		647,000	721,900	74,900
Division:	**7410 - Planning and Zoning**			
200 - LICENSES AND PERMITS				
32-3200	Entertainment	1,000	1,000	-
32-3205	Special Event	1,000	1,000	-
Account Classification Total: 200 - LICENSES AND PERMITS		2,000	2,000	-
Division Total: 7410 - Planning and Zoning		2,000	2,000	-
Department Total: 7000 - Community Development		**649,000**	**723,900**	**74,900**
Department:	**7112 - Two Rivers RC & D**			
300 - INTERGOVERNMENTAL				
33-1112	US Treasury - Two Rivers Salary	48,445	131,849	83,404
Account Classification Total: 300 - INTERGOVERNMENTAL		48,445	131,849	83,404
800 - MISCELLANEOUS				
38-9600	Miscellaneous Revenue	-	1,505	1,505
Account Classification Total: 800 - MISCELLANEOUS		-	1,505	1,505
Department Total: 7112 - Two Rivers RC & D		**48,445**	**133,354**	**84,909**
Department:	**7415 - Center for Strategic Planning**			
800 - MISCELLANEOUS				
38-9014	Center for Strategic Planning Reimbursement	4,440	4,280	(160)
Account Classification Total: 800 - MISCELLANEOUS		4,440	4,280	(160)
Department Total: 7415 - Center for Strategic Planning		**4,440**	**4,280**	**(160)**
Department:	**7681 - CIRCLES**			

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
800 - MISCELLANEOUS				
38-9015	Circles - Reimbursement	110,951	112,930	1,979
Account Classification Total: 800 - MISCELLANEOUS		110,951	112,930	1,979
Department Total: 7681 - CIRCLES		**110,951**	**112,930**	**1,979**
Department:	**9000 - Other Financing Uses**			
900 - OTHER FINANCING SOURCES				
39-1215	Transfer-in Hotel/Motel Fund	22,500	23,250	750
39-1220	Transfer-in DATE Fund	-	77,935	77,935
39-1240	Transfer-in SPLOST IV CW	200,000	200,000	-
39-1250	Transfer In - Victim/Witness Fund	100,000	99,995	(5)
Account Classification Total: 900 - OTHER FINANCING SOURCES		322,500	401,180	78,680
Department Total: 9000 - Other Financing Uses		**322,500**	**401,180**	**78,680**
REVENUES Total		**38,491,770**	**40,403,340**	**1,911,570**
EXPENSES				
Department:	**1110 - Board of Commissioners**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1400	Salaries - Board	43,104	46,405	3,301
51-2102	Medical Insurance	59,631	67,451	7,820
51-2103	Life Insurance	225	225	-
51-2200	Social Security (FICA) Contributions	2,670	2,878	208
51-2300	Medicare	624	673	49
51-2400	Retirement Contribution	7,285	7,550	266
51-2700	Workers Compensation	882	910	28
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		114,421	126,092	11,671
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	90	100	10
52-2220	Computer/Software Maintenance	950	-	(950)
52-3851	Contract Cost Allocation	8,396	9,740	1,344
52-2202	Equipment Repairs and Maintenance	125	1,500	1,375
52-2204	Building Repairs and Maintenance	2,722	2,722	-
52-3101	General Liability Insurance	457	553	96
52-3105	Building and Property Insurance	2,257	2,066	(191)
52-3106	Bonds Fidelity	195	200	5
52-3201	Communications	1,200	1,400	200
52-3205	Cell Phone	4,532	2,580	(1,952)
52-3300	Advertising	-	3,940	3,940
52-3400	Printing and Binding	350	350	-
52-3500	Travel	14,845	12,000	(2,845)
52-3601	Dues, Certification Fees, Subscriptions	3,800	4,578	778
52-3700	Education and Training	9,030	10,875	1,845
52-3852	Contract Services	3,000	3,000	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		51,949	55,604	3,655
300 - SUPPLIES				
53-1101	Office Supplies	1,800	5,801	4,001
53-1102	Uniforms	290	250	(40)
53-1112	Employee Awards Program	2,382	2,300	(82)

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
53-1170	Special Events Supplies	5,210	4,500	(710)
53-1230	Utilities	9,529	9,529	-
53-1300	Food and Catering	1,118	1,800	682
53-1705	Intergovenment Relation Supplies	-	1,500	1,500
Account Classification Total: 300 - SUPPLIES		20,329	25,680	5,351
Division:	**1130 - Clerk of Commission**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	23,512	29,854	6,342
51-2102	Medical Insurance	5,963	6,745	782
51-2103	Life Insurance	71	75	4
51-2200	Social Security (FICA) Contributions	1,457	1,850	393
51-2300	Medicare	341	432	91
51-2400	Retirement Contribution	3,974	4,858	884
51-2700	Workers Compensation	102	126	24
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		35,419	43,940	8,521
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	1,818	3,000	1,182
52-1206	Employee Medical Exam	-	50	50
52-2220	Computer/Software Maintenance	17,181	18,150	969
52-3851	Contract Cost Allocation	2,825	2,785	(40)
52-2204	Building Repairs and Maintenance	579	579	-
52-3101	General Liability Insurance	91	111	20
52-3105	Building and Property Insurance	480	439	(41)
52-3106	Bonds Fidelity	100	125	25
52-3201	Communications	250	260	10
52-3400	Printing and Binding	570	-	(570)
52-3500	Travel	500	750	250
52-3505	Mileage - Non-Overnight Travel	259	300	41
52-3601	Dues, Certification Fees, Subscriptions	200	110	(90)
52-3700	Education and Training	1,063	3,000	1,937
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		25,917	29,659	3,742
300 - SUPPLIES				
53-1101	Office Supplies	500	1	(499)
53-1230	Utilities	2,026	2,026	-
53-1400	Books and Periodicals	50	-	(50)
Account Classification Total: 300 - SUPPLIES		2,576	2,027	(549)
Division Total: 1130 - Clerk of Commission		63,912	75,626	11,714
Department Total: 1110 - Board of Commissioners		**250,611**	**283,002**	**32,391**
Department:	**1320 - County Manager**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	197,252	365,094	167,842
51-2102	Medical Insurance	23,852	47,215	23,363
51-2103	Life Insurance	300	480	180
51-2200	Social Security (FICA) Contributions	11,319	19,385	8,066
51-2300	Medicare	2,857	5,294	2,437
51-2400	Retirement Contribution	33,336	59,400	26,064

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
51-2700	Workers Compensation	853	552	(301)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		269,769	497,420	227,651
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	60	1,357	1,297
52-3851	Contract Cost Allocation	3,367	3,854	487
52-2202	Equipment Repairs and Maintenance	1,500	1	(1,499)
52-2203	Vehicle Repairs and Maintenance	250	250	-
52-2204	Building Repairs and Maintenance	579	579	-
52-3101	General Liability Insurance	183	111	(72)
52-3103	Auto Insurance	569	1,168	599
52-3105	Building and Property Insurance	480	439	(41)
52-3201	Communications	850	960	110
52-3205	Cell Phone	1,350	990	(360)
52-3300	Advertising	3,340	1	(3,339)
52-3400	Printing and Binding	100	100	-
52-3500	Travel	7,132	6,000	(1,132)
52-3601	Dues, Certification Fees, Subscriptions	300	340	40
52-3700	Education and Training	3,268	3,500	232
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		23,329	19,650	(3,679)
300 - SUPPLIES				
53-1101	Office Supplies	2,000	1	(1,999)
53-1123	Tires and Tubes	-	500	500
53-1230	Utilities	2,026	2,026	-
53-1270	Auto Fuel	2,100	2,000	(100)
53-1805	Computer Hardware / Software	750	750	-
53-1815	Office Furniture	-	3,000	3,000
53-1830	Other Equipment	150	75	(75)
Account Classification Total: 300 - SUPPLIES		7,026	8,352	1,326
Department Total: 1320 - County Manager		**300,124**	**525,422**	**225,298**
Department: 1400 - Elections and Registration				
Division: 1450 - Elections and Registration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	80,261	83,281	3,020
51-1200	Part-time Employees	32,513	44,818	12,305
51-1300	Overtime	2,153	2,500	347
51-2102	Medical Insurance	23,853	26,981	3,128
51-2103	Life Insurance	240	245	5
51-2200	Social Security (FICA) Contributions	7,017	8,098	1,081
51-2300	Medicare	1,642	1,895	253
51-2400	Retirement Contribution	13,564	13,551	(13)
51-2700	Workers Compensation	491	539	48
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		161,734	181,908	20,174
200 - PURCHASED/CONTRACTED SERVICES				
52-1201	County Attorney	500	500	-
52-1206	Employee Medical Exam	100	100	-
52-3851	Contract Cost Allocation	3,828	3,854	26

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
52-2201	Computer Maintenance	500	500	-
52-2202	Equipment Repairs and Maintenance	16,500	18,000	1,500
52-2204	Building Repairs and Maintenance	735	735	-
52-3101	General Liability Insurance	194	332	138
52-3105	Building and Property Insurance	609	558	(51)
52-3201	Communications	2,000	2,000	-
52-3202	Mobile Communication Service Charges	-	-	-
52-3203	Postage and Shipping	13,000	13,000	-
52-3205	Cell Phone	1,400	1,000	(400)
52-3300	Advertising	9,000	8,000	(1,000)
52-3400	Printing and Binding	9,000	9,000	-
52-3500	Travel	9,000	6,000	(3,000)
52-3505	Mileage - Non-Overnight Travel	3,000	1,500	(1,500)
52-3601	Dues, Certification Fees, Subscriptions	1,100	750	(350)
52-3700	Education and Training	7,500	6,000	(1,500)
52-3852	Contract Services	125,001	135,000	9,999
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		202,967	206,829	3,862
300 - SUPPLIES				
53-1101	Office Supplies	9,000	8,000	(1,000)
53-1127	Materials and Supplies	500	500	-
53-1230	Utilities	2,573	2,573	-
53-1400	Books and Periodicals	500	150	(350)
53-1805	Computer Hardware / Software	2,000	2,500	500
53-1810	Office Equipment	500	500	-
53-1815	Office Furniture	500	500	-
53-1820	Communications Equipment	250	250	-
53-1830	Other Equipment	1,000	500	(500)
Account Classification Total: 300 - SUPPLIES		16,823	15,473	(1,350)
400 - CAPITAL OUTLAYS				
54-2400	Computers and Software	1,500	-	(1,500)
Account Classification Total: 400 - CAPITAL OUTLAYS		1,500	-	(1,500)
Division Total: 1450 - Elections and Registration		383,024	404,210	21,186
Department Total: 1400 - Elections and Registration		**383,024**	**404,210**	**21,186**
Department:	**1510 - Finance**			
Division:	**1511 - Financial Administration**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	181,211	212,443	31,232
51-1200	Part-time Employees	17,192	17,192	-
51-2102	Medical Insurance	29,816	40,470	10,654
51-2103	Life Insurance	371	448	77
51-2200	Social Security (FICA) Contributions	12,297	14,238	1,941
51-2300	Medicare	2,876	3,330	454
51-2400	Retirement Contribution	32,482	36,492	4,010
51-2700	Workers Compensation	862	965	103
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		277,107	325,578	48,471
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	125,875	125,875	-

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
52-1206	Employee Medical Exam	30	70	40
52-3620	Bank and Credit Card Fees	-	2,000	2,000
52-3851	Contract Cost Allocation	3,909	4,854	945
52-2202	Equipment Repairs and Maintenance	100	-	(100)
52-2204	Building Repairs and Maintenance	575	579	4
52-3101	General Liability Insurance	224	387	163
52-3105	Building and Property Insurance	480	439	(41)
52-3106	Bonds Fidelity	400	400	-
52-3201	Communications	1,600	1,230	(370)
52-3203	Postage and Shipping	2,500	3,600	1,100
52-3205	Cell Phone	1,300	780	(520)
52-3400	Printing and Binding	1,000	1,000	-
52-3500	Travel	1,025	1,000	(25)
52-3601	Dues, Certification Fees, Subscriptions	2,050	1,245	(805)
52-3700	Education and Training	2,000	1,600	(400)
52-3900	Other Purchased Services	165	-	(165)
52-3940	Bank Charges	2,025	-	(2,025)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		145,258	145,059	(199)
300 - SUPPLIES				
53-1101	Office Supplies	1,250	1	(1,249)
53-1230	Utilities	2,026	2,026	-
53-1805	Computer Hardware / Software	500	500	-
53-1815	Office Furniture	900	500	(400)
Account Classification Total: 300 - SUPPLIES		4,676	3,027	(1,649)
Division Total: 1511 - Financial Administration		427,041	473,664	46,623
Division: 1515 - Treasury				
700 - OTHER COSTS				
57-1110	City of LaGrange	273,000	273,000	-
57-1210	City of Hogansville	37,000	37,000	-
57-1310	City of West Point	37,000	37,000	-
Account Classification Total: 700 - OTHER COSTS		347,000	347,000	-
Division Total: 1515 - Treasury		347,000	347,000	-
Division: 1517 - Purchasing				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	105,340	109,290	3,950
51-1200	Part-time Employees	25,048	25,048	0
51-2102	Medical Insurance	23,852	26,981	3,129
51-2103	Life Insurance	249	256	7
51-2200	Social Security (FICA) Contributions	8,100	8,329	229
51-2300	Medicare	1,894	1,948	54
51-2400	Retirement Contribution	17,802	17,782	(20)
51-2700	Workers Compensation	567	565	(2)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		182,852	190,199	7,347
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	60	80	20
52-3851	Contract Cost Allocation	5,188	5,125	(63)
52-2201	Computer Maintenance	150	150	-

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
52-2202	Equipment Repairs and Maintenance	1,160	480	(680)
52-2203	Vehicle Repairs and Maintenance	1,400	1,500	100
52-2204	Building Repairs and Maintenance	1,258	1,258	-
52-3101	General Liability Insurance	228	276	48
52-3103	Auto Insurance	569	584	15
52-3105	Building and Property Insurance	1,043	955	(88)
52-3106	Bonds Fidelity	220	220	-
52-3201	Communications	2,198	1,680	(518)
52-3203	Postage and Shipping	59	50	(9)
52-3205	Cell Phone	700	800	100
52-3300	Advertising	400	200	(200)
52-3400	Printing and Binding	125	125	-
52-3500	Travel	1,000	1,000	-
52-3601	Dues, Certification Fees, Subscriptions	550	674	124
52-3700	Education and Training	800	800	-
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		17,109	15,957	(1,152)
300 - SUPPLIES				
53-1101	Office Supplies	1,100	1,200	100
53-1110	Program Supplies and Materials	300	800	500
53-1123	Tires and Tubes	550	600	50
53-1230	Utilities	4,404	4,404	-
53-1270	Auto Fuel	1,575	1,575	-
53-1805	Computer Hardware / Software	800	1,000	200
53-1810	Office Equipment	325	300	(25)
53-1830	Other Equipment	-	450	450
Account Classification Total: 300 - SUPPLIES		9,054	10,329	1,275
Division Total: 1517 - Purchasing		209,015	216,485	7,470
Department Total: 1510 - Finance		**983,056**	**1,037,149**	**54,093**
Department: 1530 - County Attorney				
200 - PURCHASED/CONTRACTED SERVICES				
52-1201	County Attorney	155,000	155,000	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		155,000	155,000	-
Department Total: 1530 - County Attorney		**155,000**	**155,000**	**-**
Department: 1535 - Information Technology				
Division: 1535 - Information Technology Main				
200 - PURCHASED/CONTRACTED SERVICES				
52-2220	Computer/Software Maintenance	217,999	196,001	(21,998)
52-3851	Contract Cost Allocation	6,925	3,892	(3,033)
52-2204	Building Repairs and Maintenance	751	751	-
52-3105	Building and Property Insurance	622	570	(52)
52-3201	Communications	-	280	280
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		226,298	201,494	(24,804)
300 - SUPPLIES				
53-1230	Utilities	2,627	2,627	-
53-1805	Computer Hardware / Software	10,000	50,000	40,000

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Account Classification Total: 300 - SUPPLIES		12,627	52,627	40,000
400 - CAPITAL OUTLAYS				
54-2400	Computers and Software	40,000	-	(40,000)
Account Classification Total: 400 - CAPITAL OUTLAYS		40,000	-	(40,000)
Division Total: 1535 - Information Technology Main		278,925	254,121	(24,804)
Division: 1537 - GIS				
200 - PURCHASED/CONTRACTED SERVICES				
52-1309	Data Processing	140,001	144,944	4,943
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		140,002	144,944	4,942
300 - SUPPLIES				
53-1805	Computer Hardware / Software	-	9,000	9,000
Account Classification Total: 300 - SUPPLIES		-	9,000	9,000
Division Total: 1537 - GIS		140,002	153,944	13,942
Department Total: 1535 - Information Technology		**418,927**	**408,065**	**(10,862)**
Department: 1540 - Human Resources				
Division: 1540 - Human Resources				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	126,037	130,789	4,752
51-2102	Medical Insurance	23,852	26,981	3,129
51-2103	Life Insurance	255	262	7
51-2200	Social Security (FICA) Contributions	7,808	8,110	302
51-2300	Medicare	1,827	1,897	70
51-2400	Retirement Contribution	22,006	22,013	7
51-2700	Workers Compensation	546	551	5
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		182,331	190,603	8,272
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	1,999	2,000	1
52-1206	Employee Medical Exam	80	80	-
52-1214	Employee Assistance Program	10,000	7,500	(2,500)
52-3851	Contract Cost Allocation	1,487	1,882	395
52-2201	Computer Maintenance	200	200	-
52-2202	Equipment Repairs and Maintenance	800	500	(300)
52-2204	Building Repairs and Maintenance	251	251	-
52-3101	General Liability Insurance	91	111	20
52-3105	Building and Property Insurance	208	191	(17)
52-3106	Bonds Fidelity	250	250	-
52-3201	Communications	1,120	1,500	380
52-3203	Postage and Shipping	400	500	100
52-3400	Printing and Binding	2,000	3,000	1,000
52-3500	Travel	2,000	1,000	(1,000)
52-3505	Mileage - Non-Overnight Travel	1,000	400	(600)
52-3601	Dues, Certification Fees, Subscriptions	850	600	(250)
52-3700	Education and Training	7,525	2,000	(5,525)
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		30,262	21,965	(8,297)
300 - SUPPLIES				

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53-1101	Office Supplies	3,475	2,000	(1,475)
53-1230	Utilities	879	879	-
53-1805	Computer Hardware / Software	-	1,500	1,500
53-1810	Office Equipment	200	200	-
53-1815	Office Furniture	2,000	700	(1,300)
53-1820	Communications Equipment	500	-	(500)
Account Classification Total: 300 - SUPPLIES		7,054	5,279	(1,775)
Division Total: 1540 - Human Resources		219,647	217,847	(1,800)
Division: 1542 - Payroll and Benefits				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	41,272	42,844	1,572
51-2102	Medical Insurance	11,926	13,491	1,565
51-2103	Life Insurance	123	130	7
51-2200	Social Security (FICA) Contributions	2,553	2,657	104
51-2300	Medicare	597	622	25
51-2400	Retirement Contribution	6,975	6,971	(4)
51-2700	Workers Compensation	179	180	1
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		63,624	66,895	3,271
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	40	40	-
52-2220	Computer/Software Maintenance	12,499	12,500	1
52-3851	Contract Cost Allocation	2,820	2,330	(490)
52-2201	Computer Maintenance	100	100	-
52-2204	Building Repairs and Maintenance	347	347	-
52-3101	General Liability Insurance	183	221	38
52-3105	Building and Property Insurance	288	264	(24)
52-3106	Bonds Fidelity	125	150	25
52-3400	Printing and Binding	475	500	25
52-3505	Mileage - Non-Overnight Travel	300	200	(100)
52-3601	Dues, Certification Fees, Subscriptions	200	-	(200)
52-3700	Education and Training	500	500	-
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		17,878	17,152	(726)
300 - SUPPLIES				
53-1230	Utilities	1,215	1,215	-
53-1810	Office Equipment	-	500	500
53-1820	Communications Equipment	-	100	100
Account Classification Total: 300 - SUPPLIES		1,215	1,815	600
Division Total: 1542 - Payroll and Benefits		82,717	85,862	3,145
Department Total: 1540 - Human Resources		**302,364**	**303,709**	**1,345**
Department: 1545 - Tax Commissioner				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	389,827	401,156	11,329
51-2102	Medical Insurance	119,261	134,901	15,640
51-2103	Life Insurance	978	1,015	37
51-2200	Social Security (FICA) Contributions	24,135	24,872	737
51-2300	Medicare	5,644	5,817	173

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
51-2400	Retirement Contribution	65,890	65,861	(29)
51-2700	Workers Compensation	2,920	2,864	(56)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		608,654	636,486	27,832
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	8,500	8,500	-
52-1206	Employee Medical Exam	100	100	-
52-2220	Computer/Software Maintenance	24,660	25,500	840
52-3851	Contract Cost Allocation	14,831	15,150	319
52-2202	Equipment Repairs and Maintenance	780	880	100
52-2203	Vehicle Repairs and Maintenance	3,476	500	(2,976)
52-2204	Building Repairs and Maintenance	2,263	2,263	-
52-3101	General Liability Insurance	731	1,106	375
52-3103	Auto Insurance	569	584	15
52-3105	Building and Property Insurance	1,876	1,717	(159)
52-3106	Bonds Fidelity	450	450	-
52-3201	Communications	4,800	5,500	700
52-3203	Postage and Shipping	29,450	29,250	(200)
52-3205	Cell Phone	1,500	1,500	-
52-3300	Advertising	-	400	400
52-3400	Printing and Binding	924	1,800	876
52-3500	Travel	3,500	6,000	2,500
52-3505	Mileage - Non-Overnight Travel	100	250	150
52-3601	Dues, Certification Fees, Subscriptions	650	650	-
52-3700	Education and Training	1,760	1,820	60
52-3852	Contract Services	1	-	(1)
52-3900	Other Purchased Services	31,742	31,203	(539)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		132,663	135,123	2,460
300 - SUPPLIES				
53-1101	Office Supplies	5,500	8,000	2,500
53-1123	Tires and Tubes	100	100	-
53-1230	Utilities	7,920	7,920	-
53-1270	Auto Fuel	800	1,000	200
53-1805	Computer Hardware / Software	-	500	500
53-1810	Office Equipment	-	500	500
Account Classification Total: 300 - SUPPLIES		14,320	18,020	3,700
400 - CAPITAL OUTLAYS				
54-2400	Computers and Software	-	20,000	20,000
Account Classification Total: 400 - CAPITAL OUTLAYS		-	20,000	20,000
Department Total: 1545 - Tax Commissioner		**755,637**	**809,629**	**53,992**
Department:	**1550 - Property Appraisal**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	457,237	473,418	16,181
51-1400	Salaries - Board	17,500	17,500	-
51-2102	Medical Insurance	119,262	134,901	15,639
51-2103	Life Insurance	1,212	1,251	39
51-2200	Social Security (FICA) Contributions	28,318	29,352	1,034
51-2300	Medicare	6,623	6,865	242

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
51-2400	Retirement Contribution	77,933	77,711	(222)
51-2700	Workers Compensation	7,721	7,658	(63)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		715,806	748,656	32,850
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	26,500	26,500	-
52-1206	Employee Medical Exam	150	150	-
52-2220	Computer/Software Maintenance	6,000	6,000	-
52-3851	Contract Cost Allocation	13,187	13,442	255
52-2202	Equipment Repairs and Maintenance	1,100	1,100	-
52-2203	Vehicle Repairs and Maintenance	1,500	1,500	-
52-2204	Building Repairs and Maintenance	1,630	1,630	-
52-3101	General Liability Insurance	914	1,106	192
52-3103	Auto Insurance	3,414	2,920	(494)
52-3105	Building and Property Insurance	1,352	1,237	(115)
52-3201	Communications	2,950	4,000	1,050
52-3203	Postage and Shipping	2,000	1,200	(800)
52-3205	Cell Phone	5,000	5,000	-
52-3300	Advertising	500	300	(200)
52-3400	Printing and Binding	26,000	23,000	(3,000)
52-3500	Travel	12,432	10,500	(1,932)
52-3505	Mileage - Non-Overnight Travel	-	300	300
52-3601	Dues, Certification Fees, Subscriptions	1,900	1,900	-
52-3700	Education and Training	4,318	7,000	2,682
52-3852	Contract Services	49,060	97,370	48,310
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		159,907	206,155	46,248
300 - SUPPLIES				
53-1101	Office Supplies	5,000	5,000	-
53-1102	Uniforms	75	-	(75)
53-1113	Other Supplies & Essentials	-	475	475
53-1123	Tires and Tubes	400	400	-
53-1126	Parts and Supplies	300	300	-
53-1230	Utilities	5,706	5,706	-
53-1270	Auto Fuel	3,000	3,000	-
53-1400	Books and Periodicals	1,500	1,500	-
53-1805	Computer Hardware / Software	3,000	3,000	-
53-1810	Office Equipment	550	500	(50)
53-1830	Other Equipment	2,000	2,000	-
Account Classification Total: 300 - SUPPLIES		21,531	21,881	350
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	1	-	(1)
Account Classification Total: 400 - CAPITAL OUTLAYS		1	-	(1)
Department Total: 1550 - Property Appraisal		**897,245**	**976,692**	**79,447**
Department: 1565 - General Government				
Division: 1565 - General Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	109,945	30,437	(79,508)
51-2102	Medical Insurance	23,852	13,491	(10,361)

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
51-2103	Life Insurance	237	94	(143)
51-2200	Social Security (FICA) Contributions	6,896	1,888	(5,008)
51-2300	Medicare	1,613	441	(1,172)
51-2400	Retirement Contribution	18,805	4,952	(13,853)
51-2700	Workers Compensation	488	128	(360)
51-2999	Misc Benefit Expenses	1,332	-	(1,332)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		163,168	51,431	(111,737)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	50	(50)
52-3851	Contract Cost Allocation	1,429	1,520	91
52-2141	Grounds Maintenance	500	-	(500)
52-2203	Vehicle Repairs and Maintenance	1,000	250	(750)
52-2204	Building Repairs and Maintenance	58	58	-
52-3101	General Liability Insurance	183	221	38
52-3103	Auto Insurance	569	584	15
52-3105	Building and Property Insurance	48	44	(4)
52-3201	Communications	650	600	(50)
52-3205	Cell Phone	1,350	-	(1,350)
52-3400	Printing and Binding	50	-	(50)
52-3500	Travel	1,800	500	(1,300)
52-3505	Mileage - Non-Overnight Travel	750	-	(750)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		8,487	3,827	(4,660)
300 - SUPPLIES				
53-1123	Tires and Tubes	800	-	(800)
53-1230	Utilities	203	203	-
53-1270	Auto Fuel	2,100	900	(1,200)
53-1805	Computer Hardware / Software	1,550	-	(1,550)
Account Classification Total: 300 - SUPPLIES		4,653	1,103	(3,550)
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	22,045	-	(22,045)
Account Classification Total: 400 - CAPITAL OUTLAYS		22,045	-	(22,045)
Division Total: 1565 - General Administration		198,353	56,361	(141,992)
Division:	**1566 - SO D/WR - Bldg/Grounds Detail**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	58,734	65,198	6,464
51-1300	Overtime	10,000	1,500	(8,500)
51-2102	Medical Insurance	23,854	26,981	3,127
51-2103	Life Insurance	174	190	16
51-2200	Social Security (FICA) Contributions	3,947	4,135	188
51-2300	Medicare	925	967	43
51-2400	Retirement Contribution	9,928	10,608	680
51-2700	Workers Compensation	1,475	1,650	175
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		109,037	111,229	2,193
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	200	200	-
52-2202	Equipment Repairs and Maintenance	1,000	1,000	-
52-2203	Vehicle Repairs and Maintenance	1,325	1,325	-

Troup County Board of Commissioners
FY19 Approved Budget
General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
52-3101	General Liability Insurance	211	221	10
52-3102	Law Enforcement Liability	426	904	478
52-3103	Auto Insurance	1,081	3,504	2,423
52-3201	Communications	600	-	(600)
52-3204	Non-Telephone Communication	-	600	600
52-3205	Cell Phone	675	675	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		5,518	8,429	2,911
300 - SUPPLIES				
53-1102	Uniforms	600	600	-
53-1112	Employee Awards Program	190	190	-
53-1123	Tires and Tubes	1,000	1,000	-
53-1126	Parts and Supplies	1,500	1,500	-
53-1270	Auto Fuel	500	500	-
Account Classification Total: 300 - SUPPLIES		3,790	3,790	-
Division Total: 1566 - SO D/WR - Bldg/Grounds Detail		118,345	123,448	5,104
Division:	**1567 - Building and Grounds**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	138,039	141,424	3,385
51-1300	Overtime	5,000	5,000	-
51-2102	Medical Insurance	35,778	40,471	4,693
51-2103	Life Insurance	375	352	(23)
51-2200	Social Security (FICA) Contributions	8,860	9,079	219
51-2300	Medicare	2,072	2,124	52
51-2400	Retirement Contribution	23,342	23,010	(332)
51-2700	Workers Compensation	3,847	3,904	57
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		217,314	225,364	8,050
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	-
52-2220	Computer/Software Maintenance	8,500	6,400	(2,100)
52-3851	Contract Cost Allocation	2,336	2,367	31
52-2141	Grounds Maintenance	6,900	6,500	(400)
52-2202	Equipment Repairs and Maintenance	1,500	1,500	-
52-2203	Vehicle Repairs and Maintenance	4,000	1,000	(3,000)
52-2204	Building Repairs and Maintenance	10,406	15,407	5,001
52-3101	General Liability Insurance	548	332	(216)
52-3103	Auto Insurance	3,414	1,752	(1,662)
52-3105	Building and Property Insurance	9,952	3,880	(6,072)
52-3201	Communications	5,160	4,800	(360)
52-3205	Cell Phone	4,505	3,160	(1,345)
52-3400	Printing and Binding	-	200	200
52-3605	Motor Vehicle Impact Fee - GA,DOR	50	-	(50)
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		57,372	47,398	(9,974)
300 - SUPPLIES				
53-1101	Office Supplies	1,000	1,000	-
53-1102	Uniforms	1,600	1,000	(600)
53-1107	Janitorial Supplies	15,500	15,500	-

Troup County Board of Commissioners
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General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
53-1123	Tires and Tubes	1,500	500	(1,000)
53-1230	Utilities	7,424	16,397	8,973
53-1270	Auto Fuel	9,000	8,000	(1,000)
53-1600	Small Equipment	2,000	1,500	(500)
53-1830	Other Equipment	5,000	5,000	-
Account Classification Total: 300 - SUPPLIES		43,024	48,897	5,873
Division Total: 1567 - Building and Grounds		317,710	321,659	3,949
Department Total: 1565 - General Government		**634,408**	**501,468**	**(132,940)**
Department:	**1580 - Records Management**			
Division:	**1582 - Archive Records**			
700 - OTHER COSTS				
57-2001	Allocation	98,410	98,410	-
Account Classification Total: 700 - OTHER COSTS		98,410	98,410	-
Division Total: 1582 - Archive Records		98,410	98,410	-
Department Total: 1580 - Records Management		**98,410**	**98,410**	**-**
Department:	**1595 - General Association**			
200 - PURCHASED/CONTRACTED SERVICES				
52-3601	Dues, Certification Fees, Subscriptions	6,100	8,000	1,900
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		6,100	8,000	1,900
700 - OTHER COSTS				
57-2001	Allocation	32,346	35,000	2,654
Account Classification Total: 700 - OTHER COSTS		32,346	35,000	2,654
Department Total: 1595 - General Association		**38,446**	**43,000**	**4,554**
Department:	**1596 - Non-Departmental**			
700 - OTHER COSTS				
57-9000	Contingency	371,872	409,046	37,174
Account Classification Total: 700 - OTHER COSTS		371,872	409,046	37,174
Department Total: 1596 - Non-Departmental		**371,872**	**409,046**	**37,174**
Department:	**2100 - Judicial Administration**			
Division:	**2100 - Judicial Administration Main**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	218,293	275,682	57,389
51-1200	Part-time Employees	-	-	-
51-2102	Medical Insurance	47,705	67,451	19,747
51-2103	Life Insurance	561	724	163
51-2200	Social Security (FICA) Contributions	13,519	18,278	4,759
51-2300	Medicare	3,162	4,276	1,114
51-2400	Retirement Contribution	36,891	44,855	7,964
51-2700	Workers Compensation	701	810	109
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		320,831	412,076	91,245
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	44,398	-	(44,398)
52-1206	Employee Medical Exam	215	95	(120)
52-3851	Contract Cost Allocation	12,842	12,410	(432)
52-2201	Computer Maintenance	100	100	-
52-2202	Equipment Repairs and Maintenance	2,075	2,500	425
52-2204	Building Repairs and Maintenance	3,466	3,690	224

Troup County Board of Commissioners
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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
52-3101	General Liability Insurance	594	608	14
52-3105	Building and Property Insurance	2,873	2,800	(73)
52-3106	Bonds Fidelity	540	540	-
52-3201	Communications	5,550	4,032	(1,518)
52-3203	Postage and Shipping	1,880	1,500	(380)
52-3400	Printing and Binding	250	300	50
52-3500	Travel	1,500	750	(750)
52-3505	Mileage - Non-Overnight Travel	750	400	(350)
52-3510	Travel/Training - Indigent Attorney	1,000	1,000	-
52-3601	Dues, Certification Fees, Subscriptions	850	850	-
52-3700	Education and Training	1,000	1,000	-
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		79,884	32,575	(47,309)
300 - SUPPLIES				
53-1101	Office Supplies	1,700	1,500	(200)
53-1111	Indigent Supplies	550	550	-
53-1230	Utilities	12,130	12,913	783
53-1805	Computer Hardware / Software	-	700	700
53-1810	Office Equipment	-	200	200
Account Classification Total: 300 - SUPPLIES		14,380	15,863	1,483
Division Total: 2100 - Judicial Administration Main		415,095	460,514	45,419
Division: 2110 - Drug Lab				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	44,510	38,948	(5,562)
51-1200	Part-time Employees	15,080	30,160	15,080
51-2102	Medical Insurance	11,926	13,491	1,565
51-2103	Life Insurance	132	119	(13)
51-2200	Social Security (FICA) Contributions	3,721	4,285	564
51-2300	Medicare	870	1,003	133
51-2400	Retirement Contribution	7,522	6,337	(1,185)
51-2700	Workers Compensation	260	291	31
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		84,021	94,634	10,613
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	60	60	-
52-3851	Contract Cost Allocation	2,502	2,613	111
52-2202	Equipment Repairs and Maintenance	575	575	-
52-2204	Building Repairs and Maintenance	508	508	-
52-3101	General Liability Insurance	12,500	12,700	200
52-3105	Building and Property Insurance	421	386	(35)
52-3201	Communications	980	840	(140)
52-3203	Postage and Shipping	100	100	-
52-3400	Printing and Binding	300	-	(300)
52-3500	Travel	100	100	-
52-3700	Education and Training	1,000	1,000	-
52-3852	Contract Services	1	-	(1)
52-3900	Other Purchased Services	3,240	3,240	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		22,287	22,122	(165)

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General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
300 - SUPPLIES				
53-1101	Office Supplies	1,000	1,000	-
53-1125	Drug Testing/Monitoring Supplies	110,000	110,000	-
53-1230	Utilities	1,779	1,779	-
53-1815	Office Furniture	100	100	-
Account Classification Total: 300 - SUPPLIES		112,879	112,879	-
Division Total: 2110 - Drug Lab		219,187	229,635	10,448
Department Total: 2100 - Judicial Administration		**634,282**	**690,149**	**55,867**
Department:	**2150 - Superior Court**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1200	Part-time Employees	26,220	19,110	(7,110)
51-1900	Salary Supplements	55,062	55,062	-
51-1910	Judge's Secretary Supplement	15,600	15,600	-
51-2200	Social Security (FICA) Contributions	1,650	1,185	(465)
51-2300	Medicare	390	278	(112)
51-2700	Workers Compensation	169	81	(88)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		99,091	91,316	(7,775)
200 - PURCHASED/CONTRACTED SERVICES				
52-1301	Court Reporter	105,000	105,000	-
52-1302	Interpreter/Witness/Indigent Reporter	4,500	4,000	(500)
52-3851	Contract Cost Allocation	20,251	20,262	11
52-2202	Equipment Repairs and Maintenance	1,250	1,000	(250)
52-2204	Building Repairs and Maintenance	5,087	5,087	-
52-3101	General Liability Insurance	274	166	(108)
52-3105	Building and Property Insurance	4,216	3,860	(356)
52-3201	Communications	4,000	4,000	-
52-3203	Postage and Shipping	300	250	(50)
52-3301	Grand Jury Presentment	1,500	1,000	(500)
52-3400	Printing and Binding	200	150	(50)
52-3601	Dues, Certification Fees, Subscriptions	1,000	750	(250)
52-3603	Jury Per Diem	75,000	75,000	-
52-3604	Witness Fees	4,500	5,500	1,000
52-3700	Education and Training	1,000	750	(250)
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		228,079	226,775	(1,304)
300 - SUPPLIES				
53-1101	Office Supplies	1,500	1,000	(500)
53-1230	Utilities	17,803	17,803	-
53-1815	Office Furniture	500	-	(500)
Account Classification Total: 300 - SUPPLIES		19,803	18,803	(1,000)
Department Total: 2150 - Superior Court		**346,973**	**336,894**	**(10,079)**
Department:	**2180 - Clerk of Courts**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	516,156	493,290	(22,866)
51-1200	Part-time Employees	10,855	22,620	11,765
51-1300	Overtime	7,000	7,000	-
51-1450	Board - Equalization	3,500	3,500	-

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
51-2102	Medical Insurance	166,966	175,372	8,406
51-2103	Life Insurance	1,310	1,292	(18)
51-2200	Social Security (FICA) Contributions	33,198	32,421	(777)
51-2300	Medicare	7,764	7,583	(181)
51-2400	Retirement Contribution	88,121	80,258	(7,863)
51-2700	Workers Compensation	2,327	2,167	(160)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		837,197	825,503	(11,694)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70	120	50
52-2220	Computer/Software Maintenance	18,900	37,300	18,400
52-3851	Contract Cost Allocation	26,991	27,529	538
52-2202	Equipment Repairs and Maintenance	650	100	(550)
52-2204	Building Repairs and Maintenance	4,232	4,236	4
52-3101	General Liability Insurance	1,279	1,493	214
52-3105	Building and Property Insurance	3,513	3,215	(298)
52-3106	Bonds Fidelity	887	887	-
52-3201	Communications	5,300	5,400	100
52-3203	Postage and Shipping	8,500	6,500	(2,000)
52-3300	Advertising	500	300	(200)
52-3400	Printing and Binding	3,500	2,000	(1,500)
52-3500	Travel	2,500	2,500	-
52-3505	Mileage - Non-Overnight Travel	800	840	40
52-3601	Dues, Certification Fees, Subscriptions	750	1,750	1,000
52-3700	Education and Training	650	650	-
52-3852	Contract Services	12,001	12,000	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		91,023	106,820	15,797
300 - SUPPLIES				
53-1101	Office Supplies	14,000	14,000	-
53-1230	Utilities	14,828	14,828	-
53-1815	Office Furniture	224	225	1
Account Classification Total: 300 - SUPPLIES		29,052	29,053	1
Department Total: 2180 - Clerk of Courts		**957,272**	**961,376**	**4,104**
Department:	**2200 - District Attorney**			
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	16,184	16,508	324
52-2204	Building Repairs and Maintenance	2,538	2,538	-
52-3105	Building and Property Insurance	2,104	1,926	(178)
52-3201	Communications	1,100	1,100	-
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		21,927	22,072	145
300 - SUPPLIES				
53-1230	Utilities	8,882	8,882	-
Account Classification Total: 300 - SUPPLIES		8,882	8,882	-
700 - OTHER COSTS				
57-2001	Allocation	926,490	927,586	1,096
Account Classification Total: 700 - OTHER COSTS		926,490	927,586	1,096
Department Total: 2200 - District Attorney		**957,299**	**958,540**	**1,241**

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General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Department:	**2300 - State Court**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	213,744	216,492	2,748
51-1200	Part-time Employees	12,000	19,110	7,110
51-2102	Medical Insurance	35,778	40,471	4,693
51-2103	Life Insurance	264	276	12
51-2200	Social Security (FICA) Contributions	13,174	12,665	(509)
51-2300	Medicare	3,303	3,140	(163)
51-2400	Retirement Contribution	12,355	12,342	(13)
51-2700	Workers Compensation	936	910	(26)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		291,554	305,406	13,852
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	3,999	4,000	1
52-1206	Employee Medical Exam	-	80	80
52-1301	Court Reporter	780	1,000	220
52-1302	Interpreter/Witness/Indigent Reporter	5,000	5,000	-
52-3851	Contract Cost Allocation	7,700	7,565	(135)
52-2202	Equipment Repairs and Maintenance	900	900	-
52-2204	Building Repairs and Maintenance	1,979	1,979	-
52-3101	General Liability Insurance	411	498	87
52-3105	Building and Property Insurance	1,641	1,502	(139)
52-3201	Communications	1,500	1,600	100
52-3203	Postage and Shipping	120	50	(70)
52-3400	Printing and Binding	100	50	(50)
52-3500	Travel	1,300	1,500	200
52-3505	Mileage - Non-Overnight Travel	200	200	-
52-3601	Dues, Certification Fees, Subscriptions	500	500	-
52-3603	Jury Per Diem	20,000	20,000	-
52-3604	Witness Fees	750	-	(750)
52-3700	Education and Training	1,000	1,000	-
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		47,881	47,424	(457)
300 - SUPPLIES				
53-1101	Office Supplies	1,000	1,000	-
53-1230	Utilities	6,926	6,926	-
53-1805	Computer Hardware / Software	2,570	2,000	(570)
53-1815	Office Furniture	150	500	350
Account Classification Total: 300 - SUPPLIES		10,646	10,426	(220)
Department Total: 2300 - State Court		**350,081**	**363,256**	**13,175**
Department:	**2350 - Solicitor**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	328,930	337,256	8,326
51-1200	Part-time Employees	18,126	18,127	1
51-2102	Medical Insurance	71,557	80,941	9,384
51-2103	Life Insurance	621	646	25
51-2200	Social Security (FICA) Contributions	21,590	22,034	444
51-2300	Medicare	5,050	5,154	104

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
51-2400	Retirement Contribution	40,656	41,506	850
51-2700	Workers Compensation	800	766	(34)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		487,330	506,430	19,100
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	30	25	(5)
52-3851	Contract Cost Allocation	8,265	8,277	12
52-2202	Equipment Repairs and Maintenance	1,860	1,860	-
52-2204	Building Repairs and Maintenance	1,704	1,704	-
52-3101	General Liability Insurance	594	940	346
52-3105	Building and Property Insurance	1,413	1,293	(120)
52-3201	Communications	5,550	5,500	(50)
52-3203	Postage and Shipping	1,200	1,200	-
52-3400	Printing and Binding	610	700	90
52-3500	Travel	1,500	1,500	-
52-3505	Mileage - Non-Overnight Travel	250	500	250
52-3601	Dues, Certification Fees, Subscriptions	1,000	1,500	500
52-3700	Education and Training	1,000	1,000	-
52-3852	Contract Services	1	1	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		24,977	26,000	1,023
300 - SUPPLIES				
53-1101	Office Supplies	1,845	2,000	155
53-1230	Utilities	5,966	5,966	-
53-1805	Computer Hardware / Software	720	720	-
53-1810	Office Equipment	780	780	-
53-1820	Communications Equipment	-	100	100
Account Classification Total: 300 - SUPPLIES		9,311	9,566	255
Department Total: 2350 - Solicitor		**521,618**	**541,996**	**20,378**
Department:	**2400 - Magistrate Court**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	245,636	245,989	353
51-1200	Part-time Employees	6,754	11,555	4,801
51-1300	Overtime	10,000	-	(10,000)
51-2102	Medical Insurance	59,631	53,961	(5,670)
51-2103	Life Insurance	546	563	17
51-2200	Social Security (FICA) Contributions	16,269	15,968	(301)
51-2300	Medicare	3,805	3,735	(70)
51-2400	Retirement Contribution	22,711	22,026	(685)
51-2700	Workers Compensation	1,141	1,082	(59)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		366,492	354,879	(11,613)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	80	80	-
52-1302	Interpreter/Witness/Indigent Reporter	1,500	2,000	500
52-2220	Computer/Software Maintenance	36,000	36,000	-
52-3851	Contract Cost Allocation	14,494	14,375	(119)
52-2202	Equipment Repairs and Maintenance	699	700	1
52-2204	Building Repairs and Maintenance	3,363	3,363	-
52-3101	General Liability Insurance	503	608	105

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
52-3105	Building and Property Insurance	2,789	2,552	(237)
52-3106	Bonds Fidelity	750	550	(200)
52-3201	Communications	2,000	2,000	-
52-3203	Postage and Shipping	2,000	1,600	(400)
52-3400	Printing and Binding	1,750	1,500	(250)
52-3500	Travel	1,000	400	(600)
52-3601	Dues, Certification Fees, Subscriptions	400	700	300
52-3700	Education and Training	750	750	-
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		68,079	67,178	(901)
300 - SUPPLIES				
53-1101	Office Supplies	2,000	2,000	-
53-1230	Utilities	11,771	11,771	-
53-1805	Computer Hardware / Software	1,500	1,000	(500)
53-1810	Office Equipment	1,300	1,500	200
53-1815	Office Furniture	-	600	600
Account Classification Total: 300 - SUPPLIES		16,571	16,871	300
Department Total: 2400 - Magistrate Court		**451,142**	**438,928**	**(12,214)**
Department:	**2450 - Probate Court**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	187,726	192,014	4,288
51-2102	Medical Insurance	47,704	53,961	6,257
51-2103	Life Insurance	354	368	14
51-2200	Social Security (FICA) Contributions	11,617	11,905	288
51-2300	Medicare	2,717	2,785	68
51-2400	Retirement Contribution	31,726	31,241	(485)
51-2700	Workers Compensation	814	807	(7)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		282,658	293,081	10,423
200 - PURCHASED/CONTRACTED SERVICES				
52-1213	Lunacy Hearing Fees	1,100	1,800	700
52-2220	Computer/Software Maintenance	3,600	3,600	-
52-3851	Contract Cost Allocation	17,358	16,867	(491)
52-2202	Equipment Repairs and Maintenance	699	700	1
52-2204	Building Repairs and Maintenance	4,957	4,957	-
52-3101	General Liability Insurance	366	442	76
52-3105	Building and Property Insurance	4,110	3,762	(348)
52-3106	Bonds Fidelity	1,425	1,425	-
52-3201	Communications	2,200	2,000	(200)
52-3203	Postage and Shipping	1,800	1,800	-
52-3400	Printing and Binding	150	150	-
52-3500	Travel	3,150	2,800	(350)
52-3505	Mileage - Non-Overnight Travel	350	350	-
52-3601	Dues, Certification Fees, Subscriptions	700	500	(200)
52-3700	Education and Training	1,500	1,500	-
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		43,466	42,653	(813)
300 - SUPPLIES				

Troup County Board of Commissioners
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General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
53-1101	Office Supplies	2,300	2,500	200
53-1230	Utilities	17,350	17,350	-
53-1400	Books and Periodicals	150	150	-
53-1805	Computer Hardware / Software	500	500	-
53-1810	Office Equipment	700	350	(350)
Account Classification Total: 300 - SUPPLIES		21,000	20,850	(150)
Department Total: 2450 - Probate Court		**347,124**	**356,584**	**9,460**
Department:	**2600 - Juvenile Justice**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	497,054	509,795	12,741
51-1200	Part-time Employees	16,256	16,257	1
51-2102	Medical Insurance	107,335	121,411	14,076
51-2103	Life Insurance	1,161	1,196	35
51-2200	Social Security (FICA) Contributions	31,501	32,616	1,115
51-2300	Medicare	7,368	7,628	261
51-2400	Retirement Contribution	62,577	62,525	(52)
51-2700	Workers Compensation	2,205	2,210	5
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		725,457	753,638	28,181
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	112,000	112,000	-
52-1206	Employee Medical Exam	100	100	-
52-1210	Indigent Defense	96,000	96,000	-
52-1301	Court Reporter	826	3,500	2,674
52-1302	Interpreter/Witness/Indigent Reporter	2,000	2,000	-
52-2220	Computer/Software Maintenance	20,000	20,000	-
52-3851	Contract Cost Allocation	27,545	26,941	(604)
52-2202	Equipment Repairs and Maintenance	1,835	1,005	(830)
52-2203	Vehicle Repairs and Maintenance	400	400	-
52-2204	Building Repairs and Maintenance	7,401	7,401	-
52-3101	General Liability Insurance	868	1,050	182
52-3103	Auto Insurance	1,138	1,168	30
52-3105	Building and Property Insurance	4,101	4,641	540
52-3106	Bonds Fidelity	278	278	-
52-3201	Communications	5,600	5,600	-
52-3203	Postage and Shipping	1,500	1,600	100
52-3205	Cell Phone	1,500	1,500	-
52-3300	Advertising	105	105	-
52-3400	Printing and Binding	200	200	-
52-3500	Travel	8,599	9,808	1,209
52-3505	Mileage - Non-Overnight Travel	200	200	-
52-3601	Dues, Certification Fees, Subscriptions	491	425	(66)
52-3700	Education and Training	3,800	3,800	-
52-3852	Contract Services	1	-	(1)
52-3900	Other Purchased Services	19,200	19,200	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		315,688	318,922	3,234
300 - SUPPLIES				
53-1101	Office Supplies	5,915	6,000	85

Troup County Board of Commissioners
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General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
53-1110	Program Supplies and Materials	1,000	1,000	-
53-1123	Tires and Tubes	400	400	-
53-1230	Utilities	25,904	25,904	-
53-1270	Auto Fuel	1,997	2,000	3
53-1805	Computer Hardware / Software	4,674	2,000	(2,674)
Account Classification Total: 300 - SUPPLIES		39,890	37,304	(2,586)
Department Total: 2600 - Juvenile Justice		**1,081,035**	**1,109,864**	**28,829**
Department:	**2800 - Public Defender**			
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	1,918	1,748	(170)
52-2202	Equipment Repairs and Maintenance	200	200	-
52-2204	Building Repairs and Maintenance	-	1,114	1,114
52-3105	Building and Property Insurance	100	100	-
52-3201	Communications	2,800	4,320	1,520
52-3203	Postage and Shipping	300	300	-
52-3400	Printing and Binding	406	400	(6)
52-3601	Dues, Certification Fees, Subscriptions	1,815	1,815	-
52-3852	Contract Services	1,180	1,200	20
52-3910	Court Costs and Other Evidence Charges	235	200	(35)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		8,954	11,397	2,443
300 - SUPPLIES				
53-1101	Office Supplies	3,343	3,000	(343)
53-1230	Utilities	6,000	4,000	(2,000)
53-1400	Books and Periodicals	700	800	100
53-1805	Computer Hardware / Software	170	200	30
53-1810	Office Equipment	481	500	19
53-1815	Office Furniture	214	250	36
Account Classification Total: 300 - SUPPLIES		10,908	8,750	(2,158)
700 - OTHER COSTS				
57-2001	Allocation	501,000	530,000	29,000
Account Classification Total: 700 - OTHER COSTS		501,000	530,000	29,000
Department Total: 2800 - Public Defender		**520,862**	**550,147**	**29,285**
Department:	**3300 - Sheriff**			
Division:	**3310 - Sheriff Administration**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	3,418,766	3,629,329	210,563
51-1200	Part-time Employees	37,440	39,000	1,560
51-1300	Overtime	164,956	70,000	(94,956)
51-2102	Medical Insurance	1,012,458	1,133,169	120,711
51-2103	Life Insurance	9,516	9,931	415
51-2200	Social Security (FICA) Contributions	219,934	229,198	9,264
51-2300	Medicare	51,437	53,640	2,203
51-2400	Retirement Contribution	580,779	596,219	15,440
51-2700	Workers Compensation	80,961	86,311	5,350
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		5,576,247	5,846,797	270,550
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,500	1,500	-

Troup County Board of Commissioners
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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
52-2220	Computer/Software Maintenance	848	4,249	3,401
52-3851	Contract Cost Allocation	55,884	57,720	1,836
52-2201	Computer Maintenance	450	450	-
52-2202	Equipment Repairs and Maintenance	14,605	14,605	-
52-2203	Vehicle Repairs and Maintenance	65,200	57,200	(8,000)
52-2204	Building Repairs and Maintenance	12,334	11,534	(800)
52-2206	Boat Repair and Maintenance	1,500	1,500	-
52-2320	Rental of Equipment and Vehicles	2,277	-	(2,277)
52-3101	General Liability Insurance	7,536	9,177	1,641
52-3102	Law Enforcement Liability	39,813	37,048	(2,765)
52-3103	Auto Insurance	51,207	50,216	(991)
52-3105	Building and Property Insurance	40,354	38,178	(2,176)
52-3106	Bonds Fidelity	3,500	3,500	-
52-3201	Communications	13,954	20,640	6,686
52-3203	Postage and Shipping	2,800	2,500	(300)
52-3204	Non-Telephone Communication	565	4,065	3,500
52-3205	Cell Phone	33,500	28,500	(5,000)
52-3300	Advertising	1,000	1,500	500
52-3400	Printing and Binding	2,000	2,000	-
52-3500	Travel	9,356	11,000	1,644
52-3505	Mileage - Non-Overnight Travel	1,600	500	(1,100)
52-3601	Dues, Certification Fees, Subscriptions	4,725	4,000	(725)
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	4,880	4,999	119
52-3852	Contract Services	1	1	-
52-3900	Other Purchased Services	18,490	12,286	(6,204)
52-3930	Travel for Prisoners	3,500	3,000	(500)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		394,479	382,968	(11,511)
300 - SUPPLIES				
53-1101	Office Supplies	14,200	14,200	-
53-1102	Uniforms	19,000	19,000	-
53-1108	Tactical Defense Supplies	25,800	25,800	-
53-1110	Program Supplies and Materials	7,000	6,500	(500)
53-1114	Intoximeter Supplies	471	471	-
53-1123	Tires and Tubes	25,000	25,000	-
53-1175	US DOJ Bulletproof Vest	3,000	3,000	-
53-1230	Utilities	22,867	22,867	-
53-1270	Auto Fuel	200,886	200,886	-
53-1301	Food Table Supplies	1,000	1,000	-
53-1805	Computer Hardware / Software	1,500	1,000	(500)
53-1830	Other Equipment	500	500	-
Account Classification Total: 300 - SUPPLIES		321,224	320,224	(1,000)
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	1	-	(1)
54-2500	Other Equipment	1	-	(1)

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Account Classification Total: 400 - CAPITAL OUTLAYS		2	-	(2)
Division Total: 3310 - Sheriff Administration		6,291,952	6,549,989	258,037
Division: 3326 - Jail Operations				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	1,860,750	2,119,013	258,263
51-1300	Overtime	281,400	250,000	(31,400)
51-2102	Medical Insurance	677,955	809,406	131,451
51-2103	Life Insurance	5,355	6,118	763
51-2200	Social Security (FICA) Contributions	123,365	135,248	11,883
51-2300	Medicare	30,246	34,351	4,105
51-2400	Retirement Contribution	315,283	349,630	34,347
51-2700	Workers Compensation	45,235	52,012	6,777
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		3,339,588	3,755,778	416,190
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,000	1,000	-
52-1208	Medical Fees	725,000	950,000	225,000
52-2220	Computer/Software Maintenance	6,296	8,450	2,154
52-2141	Grounds Maintenance	600	621	21
52-2202	Equipment Repairs and Maintenance	29,739	22,739	(7,000)
52-2204	Building Repairs and Maintenance	140,110	105,110	(35,000)
52-3101	General Liability Insurance	5,392	6,745	1,353
52-3102	Law Enforcement Liability	23,012	27,108	4,096
52-3106	Bonds Fidelity	3,500	3,500	-
52-3201	Communications	3,024	3,720	696
52-3203	Postage and Shipping	150	150	-
52-3204	Non-Telephone Communication	500	4,000	3,500
52-3500	Travel	7,500	7,560	60
52-3601	Dues, Certification Fees, Subscriptions	300	300	-
52-3606	Prison Housing - Other	500	2,500	2,000
52-3700	Education and Training	2,500	2,600	100
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		949,124	1,146,103	196,979
300 - SUPPLIES				
53-1101	Office Supplies	11,000	11,000	-
53-1102	Uniforms	9,000	9,000	-
53-1103	Protective Clothing	500	500	-
53-1104	Inmate Clothing	3,000	3,000	-
53-1105	Inmate Supplies	32,000	32,000	-
53-1107	Janitorial Supplies	45,000	45,000	-
53-1114	Intoximeter Supplies	500	500	-
53-1230	Utilities	400,000	475,000	75,000
53-1301	Food Table Supplies	550,000	600,000	50,000
53-1600	Small Equipment	2,500	2,500	-
53-1805	Computer Hardware / Software	5,000	1,000	(4,000)
53-1830	Other Equipment	5,000	5,000	-
Account Classification Total: 300 - SUPPLIES		1,063,500	1,184,500	121,000
Division Total: 3326 - Jail Operations		5,352,212	6,086,381	734,169

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General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Division:	**3395 - S/O - Detail & Work Release**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	356,022	354,630	(1,392)
51-1300	Overtime	36,000	30,000	(6,000)
51-1900	Salary Supplements	17,500	20,000	2,500
51-2102	Medical Insurance	131,188	107,921	(23,267)
51-2103	Life Insurance	1,039	993	(46)
51-2200	Social Security (FICA) Contributions	23,029	25,088	2,059
51-2300	Medicare	5,387	5,868	481
51-2400	Retirement Contribution	60,309	57,699	(2,610)
51-2700	Workers Compensation	8,942	8,973	31
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		639,416	611,172	(28,244)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,000	1,000	-
52-1208	Medical Fees	9,000	8,000	(1,000)
52-3851	Contract Cost Allocation	5,000	4,078	(922)
52-2141	Grounds Maintenance	200	165	(35)
52-2201	Computer Maintenance	200	125	(75)
52-2202	Equipment Repairs and Maintenance	14,500	11,400	(3,100)
52-2203	Vehicle Repairs and Maintenance	7,000	5,000	(2,000)
52-2204	Building Repairs and Maintenance	15,000	12,500	(2,500)
52-3101	General Liability Insurance	1,054	885	(169)
52-3102	Law Enforcement Liability	4,740	3,614	(1,126)
52-3103	Auto Insurance	6,642	1,168	(5,474)
52-3105	Building and Property Insurance	6,262	7,074	812
52-3106	Bonds Fidelity	425	425	-
52-3201	Communications	5,800	7,680	1,880
52-3203	Postage and Shipping	100	100	-
52-3205	Cell Phone	3,500	3,500	-
52-3852	Contract Services	6,500	-	(6,500)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		86,923	66,714	(20,209)
300 - SUPPLIES				
53-1101	Office Supplies	1,500	1,500	-
53-1102	Uniforms	1,400	2,500	1,100
53-1104	Inmate Clothing	1,500	2,000	500
53-1105	Inmate Supplies	5,950	2,000	(3,950)
53-1107	Janitorial Supplies	1,500	1,500	-
53-1114	Intoximeter Supplies	1,015	2,000	985
53-1123	Tires and Tubes	2,000	1,000	(1,000)
53-1125	Drug Testing/Monitoring Supplies	2,000	2,000	-
53-1230	Utilities	40,000	110,000	70,000
53-1270	Auto Fuel	4,500	4,000	(500)
53-1301	Food Table Supplies	86,925	72,000	(14,925)
53-1600	Small Equipment	100	100	-
53-1805	Computer Hardware / Software	300	300	-
Account Classification Total: 300 - SUPPLIES		148,690	200,900	52,210
Division Total: 3395 - S/O - Detail & Work Release		875,029	878,786	3,757

Troup County Board of Commissioners
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General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Department Total: 3300 - Sheriff		**12,519,193**	**13,515,156**	**995,963**
Department:	**3500 - Fire and Rescue**			
Division:	**3510 - Fire Administration**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	2,450,402	2,512,046	61,644
51-1200	Part-time Employees	22,620	22,620	-
51-1300	Overtime	183,750	190,000	6,250
51-2102	Medical Insurance	679,788	768,936	89,148
51-2103	Life Insurance	7,078	7,294	216
51-2200	Social Security (FICA) Contributions	161,397	165,111	3,714
51-2300	Medicare	38,566	40,928	2,362
51-2400	Retirement Contribution	417,197	410,151	(7,046)
51-2700	Workers Compensation	50,441	52,848	2,407
51-2910	Firefighter Cancer Ins HB 146	-	15,750	15,750
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		4,011,239	4,185,684	174,445
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,450	1,000	(450)
52-2220	Computer/Software Maintenance	-	3,250	3,250
52-3851	Contract Cost Allocation	8,128	8,739	611
52-2130	Custodial	552	552	-
52-2142	Grounds Improvements	3,000	2,000	(1,000)
52-2202	Equipment Repairs and Maintenance	11,980	10,500	(1,480)
52-2203	Vehicle Repairs and Maintenance	50,000	50,000	-
52-2204	Building Repairs and Maintenance	15,774	12,000	(3,774)
52-3101	General Liability Insurance	5,300	6,358	1,058
52-3103	Auto Insurance	23,328	19,854	(3,474)
52-3105	Building and Property Insurance	3,806	4,036	230
52-3106	Bonds Fidelity	367	500	133
52-3201	Communications	36,436	32,178	(4,258)
52-3203	Postage and Shipping	150	150	-
52-3204	Non-Telephone Communication	3,000	2,148	(852)
52-3205	Cell Phone	3,646	3,900	254
52-3300	Advertising	250	-	(250)
52-3400	Printing and Binding	500	500	-
52-3500	Travel	2,100	2,100	-
52-3505	Mileage - Non-Overnight Travel	300	300	-
52-3601	Dues, Certification Fees, Subscriptions	2,000	5,500	3,500
52-3605	Motor Vehicle Impact Fee - GA,DOR	1,900	1,700	(200)
52-3700	Education and Training	10,000	15,000	5,000
52-3852	Contract Services	1	-	(1)
52-3900	Other Purchased Services	13,945	14,260	315
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		197,913	196,525	(1,388)
300 - SUPPLIES				
53-1101	Office Supplies	3,000	3,000	-
53-1102	Uniforms	26,250	27,250	1,000
53-1103	Protective Clothing	5,000	5,000	-
53-1106	Photo Supplies and Processing	100	100	-

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
53-1107	Janitorial Supplies	3,500	5,000	1,500
53-1109	Medical Rescue Supplies	9,000	11,000	2,000
53-1110	Program Supplies and Materials	4,000	3,000	(1,000)
53-1112	Employee Awards Program	1,800	1,800	-
53-1113	Other Supplies & Essentials	-	2,500	2,500
53-1120	Hazardous Materials Agents	2,000	7,000	5,000
53-1123	Tires and Tubes	12,000	8,000	(4,000)
53-1230	Utilities	50,000	50,000	-
53-1240	Bottled Gas	9,000	8,000	(1,000)
53-1270	Auto Fuel	61,500	50,000	(11,500)
53-1400	Books and Periodicals	600	1,000	400
53-1805	Computer Hardware / Software	3,000	5,000	2,000
53-1810	Office Equipment	1,000	1,000	-
53-1830	Other Equipment	9,400	7,500	(1,900)
53-1840	Non Cap Communications Equipment	18,100	6,336	(11,764)
Account Classification Total: 300 - SUPPLIES		219,250	202,486	(16,764)
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	43,000	-	(43,000)
54-2400	Computers and Software	8,000	-	(8,000)
Account Classification Total: 400 - CAPITAL OUTLAYS		51,000	-	(51,000)
Division Total: 3510 - Fire Administration		4,479,402	4,584,695	105,293
Department Total: 3500 - Fire and Rescue		**4,479,402**	**4,584,695**	**105,293**
Department:	**3700 - Coroner**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	32,210	27,300	(4,910)
51-1200	Part-time Employees	10,501	25,726	15,225
51-2102	Medical Insurance	11,927	13,491	1,564
51-2103	Life Insurance	46	45	(1)
51-2200	Social Security (FICA) Contributions	1,717	3,288	1,571
51-2300	Medicare	402	769	367
51-2700	Workers Compensation	568	1,040	472
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		57,371	71,659	14,288
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	542	583	41
52-3101	General Liability Insurance	136	221	85
52-3102	Law Enforcement Liability	390	904	514
52-3106	Bonds Fidelity	200	300	100
52-3201	Communications	40	40	-
52-3204	Non-Telephone Communication	1,200	1,200	-
52-3205	Cell Phone	2,150	2,700	550
52-3500	Travel	1,250	1,600	350
52-3505	Mileage - Non-Overnight Travel	3,905	3,905	-
52-3601	Dues, Certification Fees, Subscriptions	150	225	75
52-3700	Education and Training	3,223	3,223	-
52-3852	Contract Services	1	-	(1)
52-3900	Other Purchased Services	31,999	32,000	1
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		45,186	46,901	1,715

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
300 - SUPPLIES				
53-1109	Medical Rescue Supplies	1,345	1,700	355
53-1805	Computer Hardware / Software	3,375	600	(2,775)
Account Classification Total: 300 - SUPPLIES		4,720	2,300	(2,420)
Department Total: 3700 - Coroner		**107,277**	**120,860**	**13,583**
Department:	**3900 - Marshal**			
Division:	**3905 - Marshal Administration**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	221,634	202,593	(19,041)
51-1300	Overtime	1,000	1,800	800
51-2102	Medical Insurance	59,631	53,961	(5,670)
51-2103	Life Insurance	615	545	(70)
51-2200	Social Security (FICA) Contributions	13,788	12,686	(1,102)
51-2300	Medicare	3,225	2,968	(257)
51-2400	Retirement Contribution	37,460	32,963	(4,497)
51-2700	Workers Compensation	4,949	4,462	(487)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		342,303	311,978	(30,325)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	300	100	(200)
52-3851	Contract Cost Allocation	3,888	3,910	22
52-2202	Equipment Repairs and Maintenance	2,100	500	(1,600)
52-2203	Vehicle Repairs and Maintenance	2,500	1,000	(1,500)
52-2204	Building Repairs and Maintenance	758	758	-
52-3101	General Liability Insurance	457	442	(15)
52-3102	Law Enforcement Liability	1,950	1,807	(143)
52-3103	Auto Insurance	1,707	2,336	629
52-3105	Building and Property Insurance	629	575	(54)
52-3106	Bonds Fidelity	400	400	-
52-3201	Communications	4,500	2,200	(2,300)
52-3203	Postage and Shipping	1,500	1,500	-
52-3205	Cell Phone	3,600	2,000	(1,600)
52-3400	Printing and Binding	1,500	1,200	(300)
52-3500	Travel	2,500	2,000	(500)
52-3601	Dues, Certification Fees, Subscriptions	1,000	550	(450)
52-3700	Education and Training	3,000	3,000	-
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		32,290	24,278	(8,012)
300 - SUPPLIES				
53-1101	Office Supplies	2,599	2,500	(99)
53-1102	Uniforms	1,700	1,000	(700)
53-1106	Photo Supplies and Processing	100	-	(100)
53-1108	Tactical Defense Supplies	6,000	1,000	(5,000)
53-1123	Tires and Tubes	3,500	1,000	(2,500)
53-1230	Utilities	2,654	2,654	-
53-1270	Auto Fuel	18,000	10,000	(8,000)
53-1805	Computer Hardware / Software	1,000	1,000	-
53-1830	Other Equipment	1,000	1,000	-

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Account Classification Total: 300 - SUPPLIES		36,553	20,154	(16,399)
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	1	-	(1)
Account Classification Total: 400 - CAPITAL OUTLAYS		1	-	(1)
Division Total: 3905 - Marshal Administration		411,147	356,410	(54,737)
Division: 3910 - Animal Control				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	35,334	75,577	40,243
51-1300	Overtime	1,000	2,000	1,000
51-2102	Medical Insurance	11,926	26,981	15,055
51-2103	Life Insurance	99	220	121
51-2200	Social Security (FICA) Contributions	2,250	4,810	2,560
51-2300	Medicare	526	1,125	599
51-2400	Retirement Contribution	6,685	13,809	7,124
51-2700	Workers Compensation	872	1,913	1,041
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		58,692	126,435	67,743
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	500	1,000	500
52-1206	Employee Medical Exam	300	100	(200)
52-2202	Equipment Repairs and Maintenance	500	500	-
52-2203	Vehicle Repairs and Maintenance	1,700	500	(1,200)
52-3101	General Liability Insurance	91	221	130
52-3102	Law Enforcement Liability	390	904	514
52-3103	Auto Insurance	1,138	1,168	30
52-3106	Bonds Fidelity	300	250	(50)
52-3300	Advertising	300	300	-
52-3500	Travel	1,000	1,000	-
52-3601	Dues, Certification Fees, Subscriptions	500	500	-
52-3608	Housing of Animals	70,000	80,000	10,000
52-3700	Education and Training	-	500	500
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		76,719	86,943	10,224
300 - SUPPLIES				
53-1101	Office Supplies	800	500	(300)
53-1102	Uniforms	500	600	100
53-1123	Tires and Tubes	2,500	500	(2,000)
53-1124	Animal Control Supplies	1,200	1,000	(200)
53-1270	Auto Fuel	11,500	10,000	(1,500)
53-1830	Other Equipment	500	500	-
Account Classification Total: 300 - SUPPLIES		17,000	13,100	(3,900)
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	1	-	(1)
Account Classification Total: 400 - CAPITAL OUTLAYS		1	-	(1)
Division Total: 3910 - Animal Control		152,412	226,478	74,066
Department Total: 3900 - Marshal		**563,559**	**582,888**	**19,329**
Department: 4200 - Roads and Engineering				
Division: 4210 - Roads & Engineering Admin				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
51-1100	Regular Employees	973,892	1,013,821	39,929
51-1200	Part-time Employees	16,256	17,192	936
51-1300	Overtime	31,000	36,000	5,000
51-2102	Medical Insurance	322,006	350,744	28,739
51-2103	Life Insurance	2,711	2,792	81
51-2200	Social Security (FICA) Contributions	63,489	66,155	2,666
51-2300	Medicare	14,849	15,472	623
51-2400	Retirement Contribution	165,209	164,949	(260)
51-2700	Workers Compensation	44,610	42,346	(2,264)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		1,634,022	1,709,471	75,449
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	800	850	50
52-1303	Surveying	655	650	(5)
52-2220	Computer/Software Maintenance	1,800	1,800	-
52-3851	Contract Cost Allocation	3,251	3,495	244
52-2201	Computer Maintenance	250	250	-
52-2202	Equipment Repairs and Maintenance	29,399	24,000	(5,399)
52-2203	Vehicle Repairs and Maintenance	22,000	25,000	3,000
52-2204	Building Repairs and Maintenance	3,200	3,500	300
52-2205	Road/Bridge Repairs and Maintenance	2,000	2,000	-
52-2320	Rental of Equipment and Vehicles	500	500	-
52-3101	General Liability Insurance	2,239	3,041	802
52-3103	Auto Insurance	18,776	22,190	3,414
52-3105	Building and Property Insurance	319	304	(15)
52-3106	Bonds Fidelity	152	200	48
52-3201	Communications	4,075	4,500	425
52-3203	Postage and Shipping	100	100	-
52-3205	Cell Phone	6,570	5,500	(1,070)
52-3300	Advertising	100	100	-
52-3400	Printing and Binding	150	150	-
52-3500	Travel	2,500	2,500	-
52-3505	Mileage - Non-Overnight Travel	400	300	(100)
52-3601	Dues, Certification Fees, Subscriptions	10,000	2,500	(7,500)
52-3605	Motor Vehicle Impact Fee - GA,DOR	-	1,250	1,250
52-3700	Education and Training	1,200	2,530	1,330
52-3852	Contract Services	801	800	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		111,237	108,010	(3,227)
300 - SUPPLIES				
53-1101	Office Supplies	1,000	600	(400)
53-1102	Uniforms	3,500	6,250	2,750
53-1103	Protective Clothing	2,500	1,500	(1,000)
53-1107	Janitorial Supplies	1,000	1,000	-
53-1112	Employee Awards Program	1,000	1,000	-
53-1115	Road Maintenance Supplies	60,500	56,000	(4,500)
53-1116	Supplies-Blades, LP gas	500	500	-
53-1117	Seed and Fertilizer	1,500	3,500	2,000
53-1118	Drainage Pipe	3,000	4,000	1,000

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
53-1119	Sign Post Materials	9,000	9,000	-
53-1122	Erosion Control Supplies	500	500	-
53-1123	Tires and Tubes	15,500	15,000	(500)
53-1230	Utilities	16,500	17,500	1,000
53-1240	Bottled Gas	400	400	-
53-1270	Auto Fuel	91,700	85,000	(6,700)
53-1600	Small Equipment	2,150	1,000	(1,150)
53-1805	Computer Hardware / Software	1,000	1,000	-
53-1810	Office Equipment	200	200	-
53-1815	Office Furniture	300	500	200
53-1820	Communications Equipment	1,000	2,000	1,000
53-1830	Other Equipment	850	2,500	1,650
Account Classification Total: 300 - SUPPLIES		213,600	208,950	(4,650)
Division Total: 4210 - Roads & Engineering Admin		1,958,859	2,026,431	67,572
Division:	**4226 - SO D/WR - ROW Detail**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	172,496	268,664	96,168
51-1300	Overtime	17,400	8,000	(9,400)
51-2102	Medical Insurance	59,632	80,941	21,309
51-2103	Life Insurance	505	760	255
51-2200	Social Security (FICA) Contributions	11,769	17,153	5,384
51-2300	Medicare	2,753	4,011	1,258
51-2400	Retirement Contribution	29,193	43,712	14,519
51-2700	Workers Compensation	4,295	6,798	2,503
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		298,043	430,039	131,996
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	140	140	-
52-2202	Equipment Repairs and Maintenance	2,143	743	(1,400)
52-2203	Vehicle Repairs and Maintenance	12,060	760	(11,300)
52-2205	Road/Bridge Repairs and Maintenance	303,539	303,539	-
52-3101	General Liability Insurance	526	663	137
52-3102	Law Enforcement Liability	2,130	2,711	581
52-3103	Auto Insurance	541	5,839	5,298
52-3204	Non-Telephone Communication	1,000	1,000	-
52-3205	Cell Phone	2,000	2,000	-
52-3700	Education and Training	300	-	(300)
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		324,380	317,395	(6,985)
300 - SUPPLIES				
53-1102	Uniforms	1,200	1,500	300
53-1112	Employee Awards Program	800	-	(800)
53-1123	Tires and Tubes	1,000	5,000	4,000
53-1126	Parts and Supplies	3,500	3,500	-
53-1270	Auto Fuel	8,691	3,000	(5,691)
Account Classification Total: 300 - SUPPLIES		15,191	13,000	(2,191)
400 - CAPITAL OUTLAYS				
54-2500	Other Equipment	5,400	-	(5,400)

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Account Classification Total: 400 - CAPITAL OUTLAYS		5,400	-	(5,400)
Division Total: 4226 - SO D/WR - ROW Detail		643,014	760,434	117,420
Division:	**4228 - CI - ROW Detail**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	0	-	(0)
51-2102	Medical Insurance	0	-	(0)
51-2103	Life Insurance	1	-	(1)
51-2200	Social Security (FICA) Contributions	1	-	(1)
51-2300	Medicare	0	-	(0)
51-2400	Retirement Contribution	1	-	(1)
51-2700	Workers Compensation	1	-	(1)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		4	-	(4)
Division Total: 4228 - CI - ROW Detail		4	-	(4)
Department Total: 4200 - Roads and Engineering		**2,601,877**	**2,786,865**	**184,988**
Department:	**4900 - Vehicle Maintenance and Shop**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	259,595	223,527	(36,068)
51-2102	Medical Insurance	77,519	80,941	3,422
51-2103	Life Insurance	649	674	25
51-2200	Social Security (FICA) Contributions	16,081	13,859	(2,222)
51-2300	Medicare	3,761	3,242	(519)
51-2400	Retirement Contribution	43,881	37,053	(6,828)
51-2700	Workers Compensation	4,863	3,622	(1,241)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		406,348	362,918	(43,430)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	210	350	140
52-2220	Computer/Software Maintenance	2,760	4,500	1,740
52-3851	Contract Cost Allocation	1,626	1,748	122
52-2141	Grounds Maintenance	501	-	(501)
52-2202	Equipment Repairs and Maintenance	7,000	7,000	-
52-2203	Vehicle Repairs and Maintenance	4,500	5,500	1,000
52-2204	Building Repairs and Maintenance	2,500	1,000	(1,500)
52-3101	General Liability Insurance	640	885	245
52-3103	Auto Insurance	2,845	3,504	659
52-3105	Building and Property Insurance	717	684	(33)
52-3201	Communications	1,365	3,350	1,985
52-3204	Non-Telephone Communication	333	500	167
52-3205	Cell Phone	1,500	1,500	-
52-3400	Printing and Binding	650	1,500	850
52-3605	Motor Vehicle Impact Fee - GA,DOR	-	50	50
52-3700	Education and Training	5,000	5,000	-
52-3852	Contract Services	6,750	5,000	(1,750)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		38,897	42,071	3,174
300 - SUPPLIES				
53-1101	Office Supplies	2,650	1,500	(1,150)
53-1102	Uniforms	2,250	1,500	(750)
53-1107	Janitorial Supplies	550	600	50

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
53-1123	Tires and Tubes	5,000	2,500	(2,500)
53-1126	Parts and Supplies	4,000	-	(4,000)
53-1127	Materials and Supplies	4,000	-	(4,000)
53-1230	Utilities	17,880	18,000	120
53-1270	Auto Fuel	15,000	15,000	-
53-1600	Small Equipment	2,000	10,000	8,000
53-1805	Computer Hardware / Software	1,500	-	(1,500)
53-1810	Office Equipment	-	-	-
53-1815	Office Furniture	-	750	750
53-1830	Other Equipment	35,226	12,000	(23,226)
Account Classification Total: 300 - SUPPLIES		90,056	61,850	(28,206)
Department Total: 4900 - Vehicle Maintenance and Shop		**535,301**	**466,839**	**(68,462)**
Department: 5100 - Public Health				
Division: 5110 - Health Services				
200 - PURCHASED/CONTRACTED SERVICES				
52-1110	Public Health Department	265,786	-	(265,786)
52-1120	Mental Health (Pathways)	29,640	29,640	-
52-1125	Senior Corp Program	16,000	16,000	-
52-3105	Building and Property Insurance	5,632	5,318	(314)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		317,058	50,958	(266,100)
Division Total: 5110 - Health Services		317,058	50,958	(266,100)
Department Total: 5100 - Public Health		**317,058**	**50,958**	**(266,100)**
Department: 5400 - Welfare				
Division: 5440 - DFCS				
200 - PURCHASED/CONTRACTED SERVICES				
52-3920	Burial Expense	7,000	10,000	3,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		7,000	10,000	3,000
700 - OTHER COSTS				
57-2001	Allocation	72,675	72,675	-
Account Classification Total: 700 - OTHER COSTS		72,675	72,675	-
Division Total: 5440 - DFCS		79,675	82,675	3,000
Division: 5452 - Veteran Services				
700 - OTHER COSTS				
57-2001	Allocation	4,260	4,260	-
Account Classification Total: 700 - OTHER COSTS		4,260	4,260	-
Division Total: 5452 - Veteran Services		4,260	4,260	-
Department Total: 5400 - Welfare		**83,935**	**86,935**	**3,000**
Department: 5610 - Extension Service				
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	500	500	-
52-3851	Contract Cost Allocation	3,195	2,913	(282)
52-2202	Equipment Repairs and Maintenance	720	-	(720)
52-2203	Vehicle Repairs and Maintenance	400	400	-
52-3103	Auto Insurance	569	584	15
52-3105	Building and Property Insurance	375	272	(103)
52-3201	Communications	2,545	3,100	555
52-3203	Postage and Shipping	600	600	-

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
52-3205	Cell Phone	1,255	1,255	-
52-3300	Advertising	115	115	-
52-3500	Travel	5,500	4,000	(1,500)
52-3505	Mileage - Non-Overnight Travel	5,000	5,000	-
52-3601	Dues, Certification Fees, Subscriptions	300	300	-
52-3700	Education and Training	1,800	1,800	-
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		22,875	20,839	(2,036)
300 - SUPPLIES				
53-1101	Office Supplies	2,780	3,500	720
53-1110	Program Supplies and Materials	6,500	2,000	(4,500)
53-1123	Tires and Tubes	200	200	-
53-1230	Utilities	9,000	9,000	-
53-1270	Auto Fuel	1,200	650	(550)
53-1400	Books and Periodicals	350	350	-
53-1805	Computer Hardware / Software	-	1,500	1,500
53-1810	Office Equipment	4,500	1,500	(3,000)
53-1830	Other Equipment	1,500	1,500	-
Account Classification Total: 300 - SUPPLIES		26,030	20,200	(5,830)
700 - OTHER COSTS				
57-2001	Allocation	95,017	103,575	8,558
Account Classification Total: 700 - OTHER COSTS		95,017	103,575	8,558
Department Total: 5610 - Extension Service		**143,922**	**144,614**	**692**
Department:	**6000 - Parks and Recreation**			
Division:	**6110 - Parks and Rec Administration**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	628,285	587,957	(40,328)
51-1200	Part-time Employees	177,000	177,000	-
51-1300	Overtime	3,000	3,000	-
51-2102	Medical Insurance	155,040	148,392	(6,648)
51-2103	Life Insurance	1,686	1,522	(164)
51-2200	Social Security (FICA) Contributions	47,125	44,601	(2,524)
51-2300	Medicare	11,744	11,136	(608)
51-2400	Retirement Contribution	106,918	98,243	(8,675)
51-2700	Workers Compensation	20,301	18,283	(2,018)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		1,151,099	1,090,134	(60,965)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	500	500	-
52-3851	Contract Cost Allocation	11,921	12,817	896
52-2130	Custodial	485	500	15
52-2142	Grounds Improvements	7,500	10,000	2,500
52-2201	Computer Maintenance	750	-	(750)
52-2202	Equipment Repairs and Maintenance	9,610	9,610	-
52-2203	Vehicle Repairs and Maintenance	4,750	5,000	250
52-2204	Building Repairs and Maintenance	42,961	42,961	-
52-3101	General Liability Insurance	2,640	4,893	2,253
52-3103	Auto Insurance	9,670	7,591	(2,079)

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
52-3104	Participant Insurance	100	100	-
52-3105	Building and Property Insurance	4,332	5,455	1,123
52-3106	Bonds Fidelity	130	200	70
52-3201	Communications	23,483	22,975	(508)
52-3203	Postage and Shipping	1,000	1,000	-
52-3205	Cell Phone	12,000	7,200	(4,800)
52-3300	Advertising	1,600	1,600	-
52-3400	Printing and Binding	2,500	2,500	-
52-3500	Travel	5,000	5,000	-
52-3505	Mileage - Non-Overnight Travel	400	400	-
52-3601	Dues, Certification Fees, Subscriptions	1,000	1,000	-
52-3605	Motor Vehicle Impact Fee - GA,DOR	50	150	100
52-3700	Education and Training	3,000	3,000	-
52-3852	Contract Services	99,252	86,100	(13,152)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		244,634	230,552	(14,082)
300 - SUPPLIES				
53-1101	Office Supplies	9,000	9,000	-
53-1107	Janitorial Supplies	6,125	6,000	(125)
53-1110	Program Supplies and Materials	14,000	14,000	-
53-1123	Tires and Tubes	2,000	1,600	(400)
53-1127	Materials and Supplies	18,530	18,530	-
53-1128	Concession Supplies	3,500	3,500	-
53-1150	Athletic Program Supplies	220,916	225,109	4,193
53-1160	Leisure Activities	500	250	(250)
53-1170	Special Events Supplies	26,315	28,600	2,285
53-1230	Utilities	245,000	245,000	-
53-1270	Auto Fuel	9,000	8,000	(1,000)
53-1600	Small Equipment	475	500	25
53-1805	Computer Hardware / Software	12,100	13,100	1,000
53-1810	Office Equipment	500	-	(500)
53-1815	Office Furniture	1,489	500	(989)
53-1830	Other Equipment	29,503	5,700	(23,803)
Account Classification Total: 300 - SUPPLIES		598,953	579,389	(19,564)
400 - CAPITAL OUTLAYS				
54-1200	Site Improvements	3	-	(3)
54-2200	Vehicles	23,205	-	(23,205)
54-2500	Other Equipment	2	-	(2)
Account Classification Total: 400 - CAPITAL OUTLAYS		23,210	-	(23,210)
Division Total: 6110 - Parks and Rec Administration		2,017,896	1,900,075	(117,821)
Division: 6220 - Parks and Facilities				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	427,454	454,189	26,735
51-1200	Part-time Employees	33,000	32,000	(1,000)
51-1300	Overtime	12,000	12,000	-
51-2102	Medical Insurance	166,967	188,861	21,894
51-2103	Life Insurance	1,274	1,354	80
51-2200	Social Security (FICA) Contributions	29,255	30,888	1,633

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
51-2300	Medicare	6,843	7,224	382
51-2400	Retirement Contribution	72,246	73,897	1,651
51-2700	Workers Compensation	12,138	11,620	(518)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		761,176	812,033	50,857
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	200	100
52-3851	Contract Cost Allocation	1,084	1,165	81
52-2130	Custodial	52,312	55,000	2,688
52-2141	Grounds Maintenance	40,866	38,178	(2,688)
52-2142	Grounds Improvements	6,000	8,000	2,000
52-2202	Equipment Repairs and Maintenance	20,300	22,000	1,700
52-2203	Vehicle Repairs and Maintenance	5,000	5,000	-
52-2204	Building Repairs and Maintenance	16,200	15,000	(1,200)
52-3101	General Liability Insurance	994	1,396	402
52-3103	Auto Insurance	7,966	8,175	209
52-3105	Building and Property Insurance	6,418	5,955	(463)
52-3201	Communications	3,100	4,656	1,556
52-3205	Cell Phone	1,000	1,200	200
52-3500	Travel	-	400	400
52-3700	Education and Training	-	600	600
52-3852	Contract Services	1	-	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		161,341	166,925	5,584
300 - SUPPLIES				
53-1101	Office Supplies	200	200	-
53-1107	Janitorial Supplies	10,000	10,000	-
53-1123	Tires and Tubes	1,500	1,500	-
53-1127	Materials and Supplies	24,000	24,000	-
53-1230	Utilities	81,000	81,000	-
53-1240	Bottled Gas	200	200	-
53-1270	Auto Fuel	10,000	30,000	20,000
53-1600	Small Equipment	1,500	1,500	-
53-1805	Computer Hardware / Software	-	1,000	1,000
53-1830	Other Equipment	17,000	15,000	(2,000)
Account Classification Total: 300 - SUPPLIES		145,400	164,400	19,000
400 - CAPITAL OUTLAYS				
54-2500	Other Equipment	7,000	-	(7,000)
Account Classification Total: 400 - CAPITAL OUTLAYS		7,000	-	(7,000)
Division Total: 6220 - Parks and Facilities		1,074,917	1,143,358	68,441
Department Total: 6000 - Parks and Recreation		**3,092,813**	**3,043,433**	**(49,380)**
Department: 6500 - Libraries				
200 - PURCHASED/CONTRACTED SERVICES				
52-3105	Building and Property Insurance	300	3,866	3,566
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		300	3,866	3,566
700 - OTHER COSTS				
57-1100	LaGrange Memorial Library	418,625	418,625	-
57-1210	City of Hogansville	139,950	139,500	(450)
Account Classification Total: 700 - OTHER COSTS		558,575	558,125	(450)

Troup County Board of Commissioners
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General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Department Total: 6500 - Libraries		**558,875**	**561,991**	**3,116**
Department: 7000 - Community Development				
Division: 7140 - Georgia Forestry Commission				
200 - PURCHASED/CONTRACTED SERVICES				
52-1310	Georgia Forestry Commission	17,776	18,134	358
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		17,776	18,134	358
Division Total: 7140 - Georgia Forestry Commission		17,776	18,134	358
Division: 7220 - Building Inspections				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	124,957	129,696	4,739
51-2102	Medical Insurance	35,779	40,471	4,692
51-2103	Life Insurance	357	369	12
51-2200	Social Security (FICA) Contributions	7,738	8,042	304
51-2300	Medicare	1,811	1,881	70
51-2400	Retirement Contribution	21,135	22,264	1,129
51-2700	Workers Compensation	2,058	2,045	(13)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		193,835	204,768	10,933
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	90	120	30
52-3620	Bank and Credit Card Fees	-	4,400	4,400
52-3851	Contract Cost Allocation	6,722	6,286	(436)
52-2140	Demolitions	1,500	5,500	4,000
52-2202	Equipment Repairs and Maintenance	660	650	(10)
52-2203	Vehicle Repairs and Maintenance	1,300	2,000	700
52-2204	Building Repairs and Maintenance	1,736	1,736	-
52-3101	General Liability Insurance	455	332	(123)
52-3103	Auto Insurance	1,707	1,752	45
52-3105	Building and Property Insurance	1,453	1,330	(123)
52-3106	Bonds Fidelity	132	132	-
52-3201	Communications	3,000	3,000	-
52-3203	Postage and Shipping	1,500	1,500	-
52-3205	Cell Phone	1,700	1,500	(200)
52-3300	Advertising	-	500	500
52-3400	Printing and Binding	1,300	1,500	200
52-3500	Travel	600	1,500	900
52-3601	Dues, Certification Fees, Subscriptions	1,050	1,000	(50)
52-3700	Education and Training	1,850	3,000	1,150
52-3852	Contract Services	1	-	(1)
52-3900	Other Purchased Services	175	300	125
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		26,931	38,038	11,107
300 - SUPPLIES				
53-1101	Office Supplies	4,000	4,000	-
53-1102	Uniforms	1,100	1,000	(100)
53-1107	Janitorial Supplies	-	100	100
53-1123	Tires and Tubes	400	500	100
53-1126	Parts and Supplies	100	100	-
53-1230	Utilities	6,076	6,077	1

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Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
53-1270	Auto Fuel	3,800	4,000	200
53-1400	Books and Periodicals	200	200	-
53-1805	Computer Hardware / Software	1,090	1,500	410
53-1810	Office Equipment	500	500	-
Account Classification Total: 300 - SUPPLIES		17,266	17,977	711
700 - OTHER COSTS				
57-3300	Miscellaneous Refunds	235	-	(235)
Account Classification Total: 700 - OTHER COSTS		235	-	(235)
Division Total: 7220 - Building Inspections		238,267	260,783	22,516
Division: 7410 - Planning and Zoning				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	48,567	50,396	1,829
51-2102	Medical Insurance	11,926	13,491	1,565
51-2103	Life Insurance	144	150	6
51-2200	Social Security (FICA) Contributions	3,008	3,125	117
51-2300	Medicare	704	731	27
51-2400	Retirement Contribution	8,223	9,208	985
51-2700	Workers Compensation	995	988	(7)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		73,566	78,089	4,523
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	30	30	-
52-3851	Contract Cost Allocation	2,685	2,785	100
52-2204	Building Repairs and Maintenance	579	579	-
52-3101	General Liability Insurance	91	111	20
52-3105	Building and Property Insurance	480	439	(41)
52-3106	Bonds Fidelity	-	50	50
52-3201	Communications	300	750	450
52-3203	Postage and Shipping	470	470	-
52-3205	Cell Phone	450	-	(450)
52-3300	Advertising	8,000	8,000	-
52-3400	Printing and Binding	150	150	-
52-3500	Travel	1,000	4,500	3,500
52-3505	Mileage - Non-Overnight Travel	300	500	200
52-3601	Dues, Certification Fees, Subscriptions	350	350	-
52-3700	Education and Training	250	300	50
52-3852	Contract Services	2,000	142,000	140,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		17,135	161,014	143,879
300 - SUPPLIES				
53-1101	Office Supplies	3,100	3,100	-
53-1230	Utilities	2,026	2,026	-
53-1400	Books and Periodicals	250	250	-
53-1805	Computer Hardware / Software	600	600	-
53-1820	Communications Equipment	200	200	-
53-1830	Other Equipment	200	200	-
Account Classification Total: 300 - SUPPLIES		6,376	6,376	-
Division Total: 7410 - Planning and Zoning		97,077	245,479	148,402
Division: 7450 - Code Enforcement				

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FY19 Approved Budget
General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	74,869	74,509	(360)
51-2102	Medical Insurance	23,852	26,981	3,129
51-2103	Life Insurance	224	228	4
51-2200	Social Security (FICA) Contributions	4,637	4,620	(17)
51-2300	Medicare	1,084	1,081	(3)
51-2400	Retirement Contribution	12,653	12,123	(530)
51-2700	Workers Compensation	1,882	1,886	4
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		119,201	121,428	2,227
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	30	30	-
52-3851	Contract Cost Allocation	680	728	48
52-2204	Building Repairs and Maintenance	16	16	-
52-3101	General Liability Insurance	91	221	130
52-3102	Law Enforcement Liability	390	-	(390)
52-3103	Auto Insurance	569	584	15
52-3205	Cell Phone	1,300	1,000	(300)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		3,076	2,579	(497)
300 - SUPPLIES				
53-1102	Uniforms	-	500	500
53-1230	Utilities	55	55	-
Account Classification Total: 300 - SUPPLIES		55	555	500
Division Total: 7450 - Code Enforcement		122,332	124,562	2,230
Department Total: 7000 - Community Development		**475,452**	**648,958**	**173,506**
Department:	**7112 - Two Rivers RC & D**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	30,404	84,159	53,755
51-2102	Medical Insurance	11,926	26,981	15,055
51-2103	Life Insurance	90	223	133
51-2200	Social Security (FICA) Contributions	1,881	5,218	3,337
51-2300	Medicare	440	1,221	781
51-2400	Retirement Contribution	5,138	13,693	8,555
51-2700	Workers Compensation	128	354	226
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		50,007	131,849	81,842
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	-	25	25
52-3851	Contract Cost Allocation	2,968	2,360	(608)
52-2204	Building Repairs and Maintenance	404	404	-
52-3101	General Liability Insurance	91	221	130
52-3105	Building and Property Insurance	335	307	(28)
52-3201	Communications	-	480	480
52-3203	Postage and Shipping	-	1,000	1,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		3,798	4,797	999
300 - SUPPLIES				
53-1230	Utilities	1,414	1,414	-
Account Classification Total: 300 - SUPPLIES		1,414	1,414	-
Department Total: 7112 - Two Rivers RC & D		**55,219**	**138,060**	**82,841**

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FY19 Approved Budget
General Fund Department Detail

Account Number	Account Description	2018 Amended Budget	2019 Approved Budget	Increase (Decrease)
Department:	**7415 - Center for Strategic Planning**			
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	1,655	1,638	(17)
52-2204	Building Repairs and Maintenance	391	391	-
52-3101	General Liability Insurance	103	-	(103)
52-3105	Building and Property Insurance	324	296	(28)
52-3201	Communications	600	600	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		3,073	2,925	(148)
300 - SUPPLIES				
53-1230	Utilities	1,367	1,367	-
Account Classification Total: 300 - SUPPLIES		1,367	1,367	-
700 - OTHER COSTS				
57-2001	Allocation	30,000	30,000	-
Account Classification Total: 700 - OTHER COSTS		30,000	30,000	-
Department Total: 7415 - Center for Strategic Planning		**34,440**	**34,292**	**(148)**
Department:	**7681 - CIRCLES**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	46,490	45,804	(686)
51-1200	Part-time Employees	36,400	36,400	-
51-2102	Medical Insurance	11,926	13,491	1,565
51-2103	Life Insurance	138	138	-
51-2200	Social Security (FICA) Contributions	5,162	5,097	(65)
51-2300	Medicare	1,207	1,192	(15)
51-2400	Retirement Contribution	7,857	7,453	(404)
51-2700	Workers Compensation	1,403	1,323	(80)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		110,582	110,898	316
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	30	35	5
52-3851	Contract Cost Allocation	639	1,165	526
52-3101	General Liability Insurance	103	235	132
52-3201	Communications	480	500	20
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		1,252	1,935	683
Department Total: 7681 - CIRCLES		**111,834**	**112,833**	**999**
Department:	**9000 - Other Financing Uses**			
900 - OTHER FINANCING USES				
61-1520	Transfers Out - E-911 215	611,348	950,538	339,190
61-1535	Transfer Out - SPLOST 5 CW 321	93,955	-	(93,955)
61-1545	Transfer Out - Rec Endowment Fund	2,892	-	(2,892)
61-1550	Transfer Out-Grant Fund	307,273	310,889	3,616
61-1575	Transfer Out - Waste Mangement 540	36,318	-	(36,318)
61-1580	Transfer Out - Airport Fund 550	3,015	-	(3,015)
Account Classification Total: 900 - OTHER FINANCING USES		1,054,801	1,261,427	206,626
Department Total: 9000 - Other Financing Uses		**1,054,801**	**1,261,427**	**206,626**
EXPENSES Total		**38,491,770**	**40,403,340**	**1,911,570**
REVENUE GRAND Totals:		**38,491,770**	**40,403,340**	**1,911,570**
EXPENSE GRAND Totals:		**38,491,770**	**40,403,340**	**1,911,570**

Troup County Board of Commissioners
FY19 Budget

FUNDS	FY19
GENERAL FUND	**40,403,340**
OTHER OPERATING FUNDS	
LAW LIBRARY Fully funded by fines.	22,000
ADR COWETA CIRCUIT Fully funded by fines.	130,001
DRUG ABUSE TREATMENT/EDUCATION FUND Fully funded by fines grants. Provides treatment, education and accountability.	162,265
E-911 COMMUNICATIONS FUND From 911 fees collected from phone service providers and restricted to 911 operation expenses. $950,538 is provided to 911 from the General Fund.	2,083,472
ENDOWMENT REC FACILTIES From Callaway Endowment. Pays operating cost on SPLOST II recreation facilities.	681,595
MULTI GRANT FUND From various Federal Grants. Pays for various programs. County match total 310,889.	1,912,788
HOTEL/MOTEL TAX FUND Funded from hotel/motel taxes. (37.5% is retained for the General Fund) Pays to promote tourism.	62,000
DEBT SERVICE FUND Taxes and Transfers from the General Fund. Applied to debt.	455,591
AIRPORT FUND From rent and fuel sales pays all operationg cost.	844,021
WASTE MANAGEMENT FUND Funded with taxes and tipping fees. Operates landfill and convenience centers.	1,807,305
JUVENILE SUPERVISION FUND Fully funded with fines. Provides treatment and education.	80,000
VICTIM/WITNESS FUND . Fully funded with fines. Provides victim and witness advocates.	100,000
CAPITAL FUNDS	
CAPITAL IMPROVEMENT PROJECTS FUND	0
SPLOST IV	26,192,074
SPLOST 5 Debt Service Fund	1,722,325
SPLOST 5	20,262,475