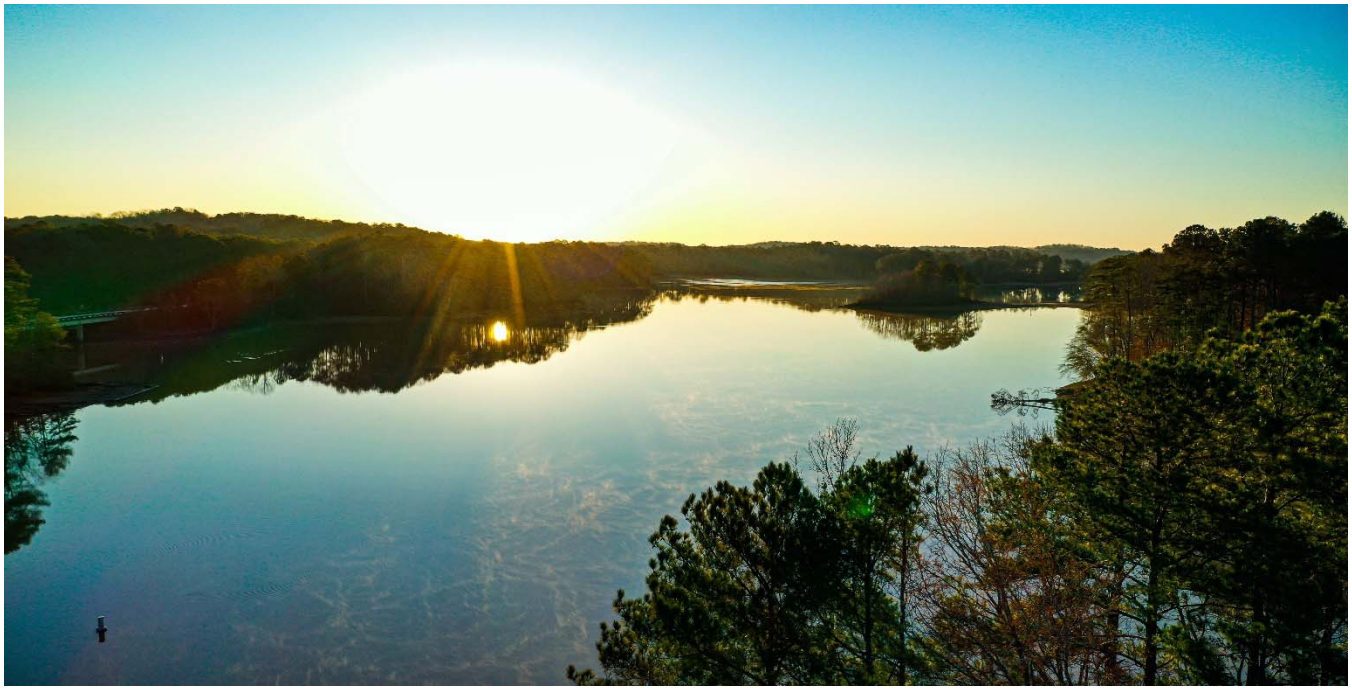
Troup County, Georgia

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FY21 Budget

May 26, 2020



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FY21 Budget

Presented to the
Board of Commissioners
May 26, 2020

Troup County, Georgia
FY21
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

Eric L. Mosley, County Manager

Sonya Conroy, Chief Finance Officer

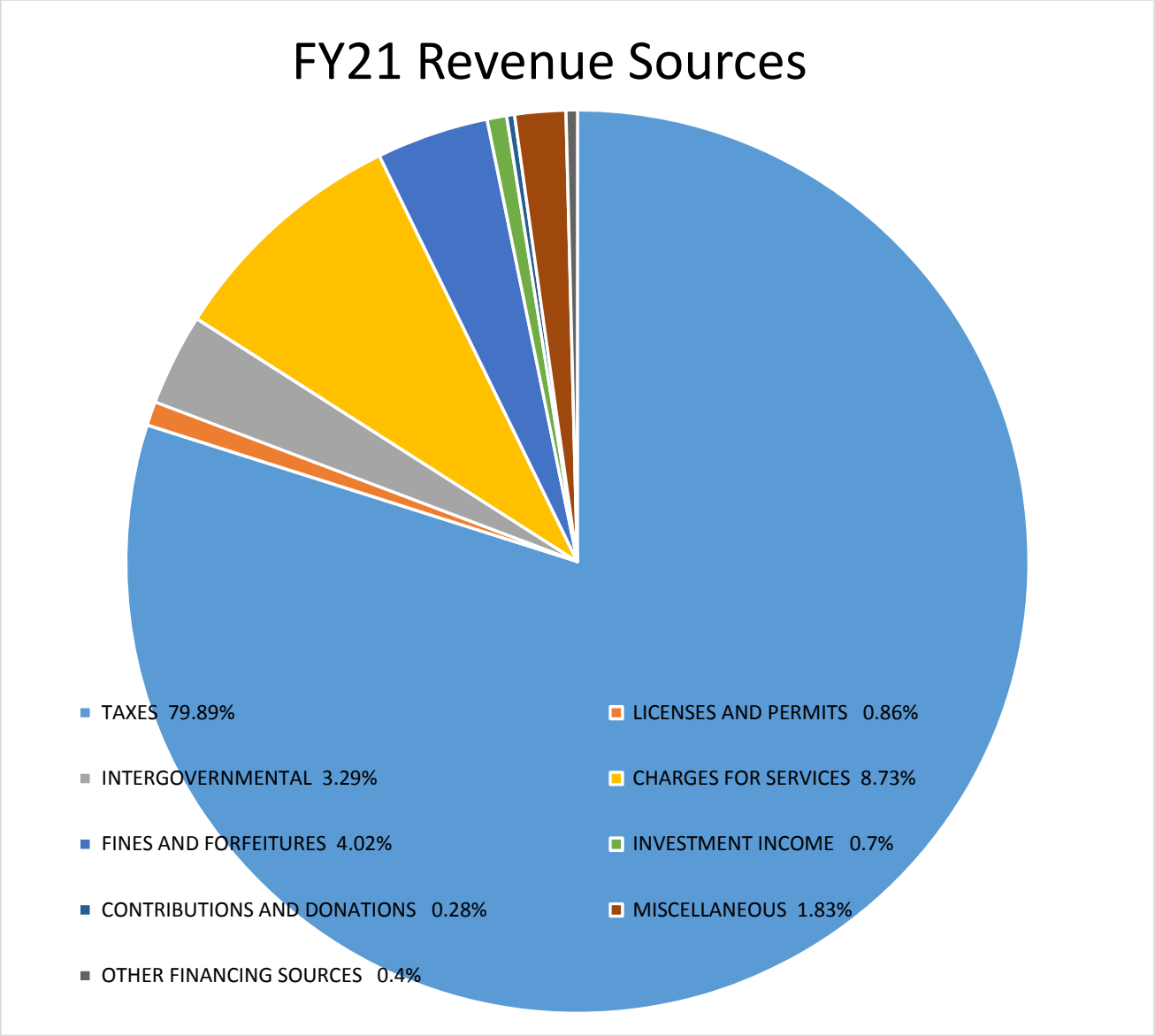
Valerie West, County Clerk

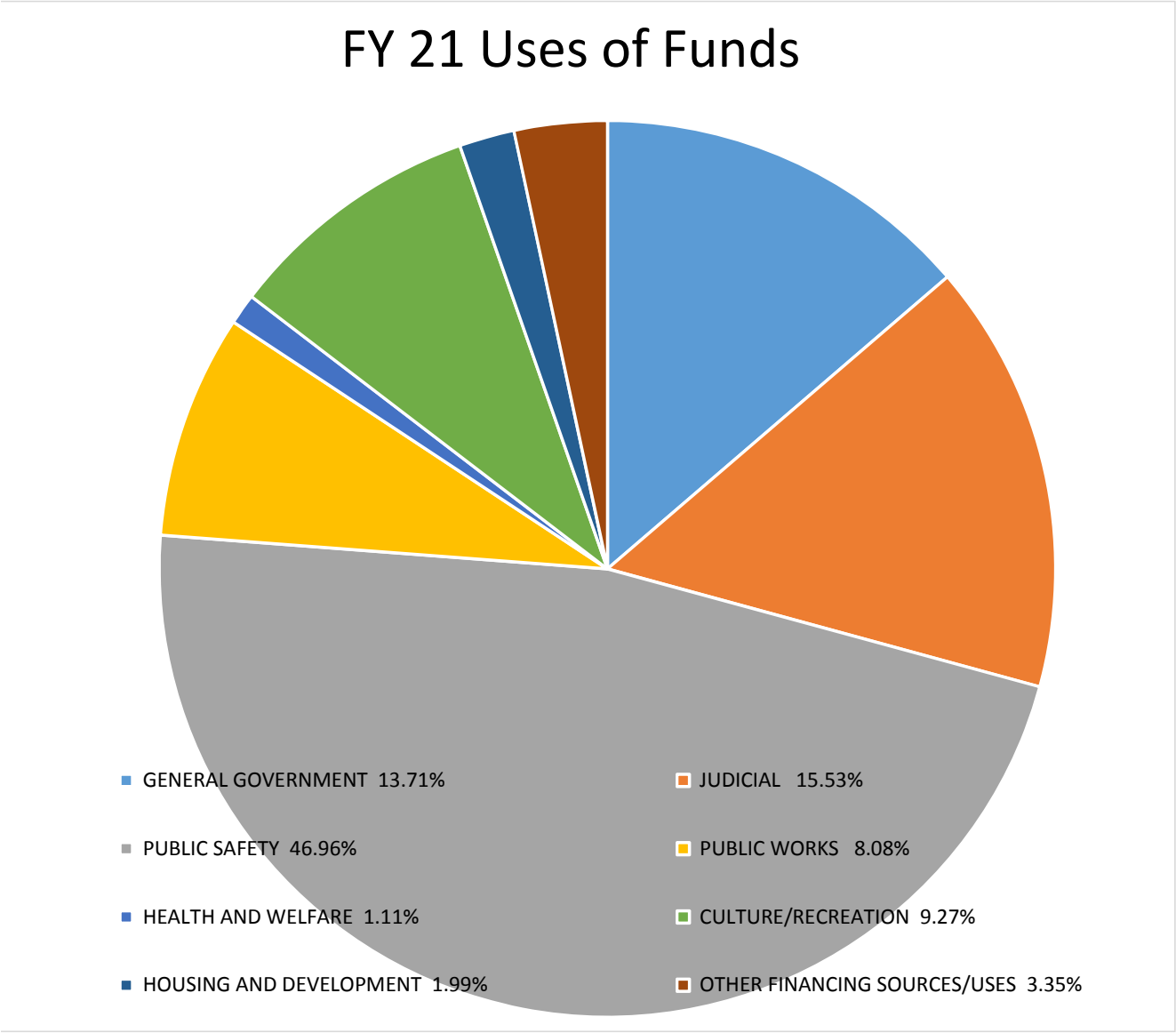
Troup County Government Services Center
100 Ridley Ave, Ste 3300
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Troup County Board of Commissioners
FY21 Budget
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Presented May 26, 2020

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Troup County Board of Commissioners




FY 21 Uses of Funds
GENERAL GOVERNMENT 13.71%
JUDICIAL 15.53%
PUBLIC SAFETY 46.96%
PUBLIC WORKS 8.08%
HEALTH AND WELFARE 1.11%
CULTURE/RECREATION 9.27%
HOUSING AND DEVELOPMENT 1.99%
OTHER FINANCING SOURCES/USES 3.35%

Troup County Board of Commissioners
Sources and Uses of Funds
FY 21 Budget

	FY 20 Amended Budget	FY 21 Budget	Increase (Decrease)
REVENUE			
TAXES-Insurance Premium	2,125,000	2,367,765	242,765
TAXES-LOST	5,340,000	4,480,179	(859,821)
TAXES-TAVT/Motor Vehicle	2,023,100	2,123,100	100,000
TAXES-Real Estate-Comm./Ind./Res./Ag.	17,579,120	18,612,500	1,033,380
TAXES-Personal Property	4,398,200	4,412,650	14,450
TAXES-Other	2,096,300	2,222,159	125,859
LICENSES AND PERMITS	348,950	369,300	20,350
INTERGOVERNMENTAL	1,889,567	1,411,040	(478,527)
CHARGES FOR SERVICES	3,596,145	3,738,296	142,151
FINES AND FORFEITURES	1,703,050	1,722,813	19,763
INVESTMENT INCOME	469,428	300,300	(169,128)
CONTRIBUTIONS AND DONATIONS	176,970	118,886	(58,084)
MISCELLANEOUS	847,132	782,234	(64,898)
OTHER FINANCING SOURCES	238,250	169,990	(68,260)
REVENUE TOTALS	**42,831,212**	**42,831,212**	**-**
EXPENDITURES			
GENERAL GOVERNMENT	6,366,905	5,873,061	(493,844)
JUDICIAL	6,588,622	6,652,584	63,962
PUBLIC SAFETY	19,977,557	20,113,190	135,633
PUBLIC WORKS	3,263,856	3,459,217	195,361
HEALTH AND WELFARE	476,124	474,236	(1,888)
CULTURE/RECREATION	3,933,101	3,971,276	38,175
HOUSING AND DEVELOPMENT	915,230	852,255	(62,975)
OTHER FINANCING SOURCES/USES	1,309,817	1,435,392	125,575
EXPENDITURE TOTALS	**42,831,212**	**42,831,212**	**(0)**
TOTALS	**0**		**0**

Troup County Board of Commissioners

FY21 Budget

Revenue by Source Detail

	2020 Amended Budget	2021 Budget	Increase (Decrease)
General Fund			
TAXES			
Real Property - Utility Current Yr	603,000	681,551	78,551
Real Property Digest Current Yr	16,480,970	17,512,954	1,031,984
Real Property - TAD Rebate	(86,100)	(82,160)	3,940
Real Property Timber Current Yr	20,500	17,500	(3,000)
Forest Land Protection	131,950	117,655	(14,295)
Real Property - prior year	13,300	2,500	(10,800)
Personal Property Motor Vehicle Current Yr	1,598,100	360,753	(1,237,347)
Personal Property Digest Current Year	4,345,100	4,375,000	29,900
TAVT Motor Vehicle Title Tax	425,000	1,762,347	1,337,347
AATV	75,000	33,739	(41,261)
Personal Property Mobile Home Current Yr	51,000	36,400	(14,600)
Intangible Recording Tax	260,000	260,000	-
Personal Property Railroad Current Yr	25,000	36,000	11,000
Personal property - prior year	2,100	1,250	(850)
Property Not on Digest	15,500	12,500	(3,000)
Real Estate Transfer Tax	80,000	80,000	-
Franchise Tax Cable TV	330,000	330,000	-
Audit Settlement	400,000	350,000	(50,000)
LOST Local Option Sales Tax	5,390,000	4,530,179	(859,821)
LOST TAD Rebate	(50,000)	(50,000)	-
Beverage Taxes	180,000	185,000	5,000
Manufacturing Energy Excise Tax	830,000	1,000,000	170,000
Business & Occupation	108,000	110,000	2,000
Insurance Premium Tax	2,125,000	2,367,765	242,765
Bank Licenses	170,000	170,000	-
Penalties & Interest General Property	5,300	-	(5,300)
Motor Vehicle Tax Penatly	33,000	17,420	(15,580)
TAXES Totals	**33,561,720**	**34,218,353**	**656,633**
LICENSES AND PERMITS			
Beer Licenses	8,000	20,000	12,000
Wine Licenses	7,500	7,500	-
Driveway/Timber/Rec/Erosion	9,000	9,000	-
Home Occupational Permit	12,000	17,000	5,000
FIRE WORKS LICENSE FEE 25-10-5.1	1,000	500	(500)
Foreclosure Registration	3,000	3,000	-
Rezoning & Variance Fees	23,500	23,500	-
Sign Permit	500	500	-
Marriage Licenses	27,500	25,000	(2,500)

Troup County Board of Commissioners

FY21 Budget

Revenue by Source Detail

	2020 Amended Budget	2020 Budget	Increase (Decrease)
Dangerous Dog	500	500	-
Pistol Permit	40,000	40,000	-
Metal Recycler's Registration	200	400	200
Building Permits	165,000	170,000	5,000
Fire Marshal Life Safety Fee	-	500	500
Entertainment	1,000	1,000	-
Special Event	1,000	1,000	-
Driveway Permits	5,000	5,000	-
Late Tag Penalty	44,250	44,900	650
LICENSES AND PERMITS Totals	**348,950**	**369,300**	**20,350**
INTERGOVERNMENTAL			
US Treasury - West Point Lake Patrol	21,000	21,000	-
US Treasury - Two Rivers Salary	157,372	131,155	(26,217)
US DOJ - Bulletproof Vest	3,000	3,000	-
PILOT - US Treasury West Point Lake	110,000	110,000	-
GA, DOAS Flood Control	23,000	23,000	-
GA, DOD Ema Salary Supplement	20,113	20,113	-
Judicial Council Grant	45,150	45,150	-
BOE Resource Officer	150,000	150,000	-
Local Project Assistance	374,182	-	(374,182)
PILOTs - LaGrange Development Authority	560,000	641,630	81,630
PILOTs - West Point Development Authority	411,000	254,872	(156,128)
Hogansville-Meriwether DA PILOT	750	1,120	370
LaGrange Housing Auth PILOT	14,000	10,000	(4,000)
INTERGOVERNMENTAL Totals	**1,889,567**	**1,411,040**	**(478,527)**
CHARGES FOR SERVICES	**-**	**-**	**-**
Hogansville Fire Service	223,993	235,192	11,199
Juvenile Court Fees	-	-	-
Bond Processing Fee	40,000	30,000	(10,000)
State Court Fees	56,000	90,000	34,000
Superior Court Fees	180,000	180,653	653
Magistrate Court Fees	-	-	-
Magistrate Civil Case Filing Fee	340,000	400,073	60,073
Drug Testing - DFCS	45,000	45,000	-
Drug Testing - Juvenile Court	200	-	(200)
Drug Testing - Governmental	100,000	111,864	11,864
Drug Testing - Municipal	2,000	-	(2,000)
Drug Testing - Others	30,000	26,303	(3,697)
Estate Filing Fee	65,500	55,000	(10,500)

Troup County Board of Commissioners

FY21 Budget

Revenue by Source Detail

	2020 Amended Budget	2021 Budget	Increase (Decrease)
Guardianship/Cons Filing Fee	15,500	12,000	(3,500)
Miscellaneous Filing Fees	12,000	12,000	-
Indigent Defense Application Fee	19,000	20,254	1,254
Child support/Garnishment Fee	75	100	25
Title Transfer/Duplicate Registration Fee	5,500	3,100	(2,400)
Printing & Duplication Services	20	20	-
PILOT Processing Fee	125,720	121,470	(4,250)
Audit Fee	-	75,000	75,000
Tag Agent Fee	70,100	69,500	(600)
Election Qualifying Fee	4,276	4,276	-
Election Services	39,000	-	(39,000)
Document and Data Sales	3,180	2,510	(670)
Other - Commission on Tax Collections	110,800	123,000	12,200
School/State Commissions	1,045,000	1,054,600	9,600
SPLOST Admin Fee	119,000	130,000	11,000
Occupation Certificate Admin Fee	30,400	31,000	600
Sheriff Department Fees	45,000	45,000	-
Inmate Medical & Dental Fees	5,000	5,000	-
Prisoner Housing - City of LaGrange	150,000	150,000	-
Prisoner Housing - City of West Point	15,000	15,000	-
Prisoner Housing - City of Hogansville	10,000	7,500	(2,500)
Work Release Program Fees	400,000	400,000	-
Inmate Weekender Fee	1,000	-	(1,000)
Recylcing Fees	1,200	1,200	-
Divorce/Parent Workshop Fees	5,000	-	(5,000)
Program Fees	278,681	278,681	-
Non-Program Fees	3,000	3,000	-
CHARGES FOR SERVICES Totals	**3,596,145**	**3,738,296**	**142,151**
FINES AND FORFEITURES	**-**	**-**	**-**
Superior Court Fines	100,000	60,000	(40,000)
State Court Fines	395,000	390,000	(5,000)
State Court Traffic Fines	920,000	1,000,000	80,000
Magistrate Court Fines	20,000	18,405	(1,595)
Juvenile Court Fines	12,000	10,000	(2,000)
Contempt Fines	500	500	-
State Court Bonds	5,000	11,000	6,000
Superior Court Bonds	20,000	8,905	(11,095)
10% Jail Add On Fines	216,050	213,056	(2,994)
Attorney Fund	14,500	10,947	(3,553)
FINES AND FORFEITURES Totals	**1,703,050**	**1,722,813**	**19,763**

Troup County Board of Commissioners

FY21 Budget

Revenue by Source Detail

	2020 Amended Budget	2021 Budget	Increase (Decrease)
INVESTMENT INCOME	**-**	**-**	**-**
Interest Revenue	469,428	300,300	(169,128)
INVESTMENT INCOME Totals	**469,428**	**300,300**	**(169,128)**
CONTRIBUTIONS AND DONATIONS			
P&R Fundraising	43,000	35,636	(7,364)
Recreation Sponsors	122,470	83,250	(39,220)
P&R Non Program Donations	11,500	-	(11,500)
CONTRIBUTIONS AND DONATIONS Totals	**176,970**	**118,886**	**(58,084)**
MISCELLANEOUS			
Rent - Crown Castle	9,125	10,495	1,370
Rent - Parks and Recreation	83,500	139,250	55,750
Rent - CASA	7,200	-	(7,200)
Rent - GSC Room/Space	300	-	(300)
Telephone Commissions	150,000	250,000	100,000
Vending Machine Commission	1,000	800	(200)
Judicial Circuit ADR Reimbursement	111,085	109,172	(1,913)
Center for Strategic Planning Reimbursement	4,422	4,603	181
Circles - Reimbursement	114,974	121,384	6,410
Miscellaneous Revenue	75,065	136,330	61,265
P&R Miscellaneous Revenue	18,000	10,200	(7,800)
Funds Forward - Use of Fund Balance	272,461	-	(272,461)
MISCELLANEOUS TOTALS	**847,132**	**782,234**	**(64,898)**
OTHER FINANCING SOURCES			
Transfer-in Hotel/Motel Fund	23,250	-	(23,250)
Transfer-in SPLOST IV CW	75,000	-	(75,000)
Transfer In - Victim/Witness Fund	100,000	129,990	29,990
Sale of Assets	40,000	40,000	-
OTHER FINANCING SOURCES Totals	**238,250**	**169,990**	**(68,260)**
GENERAL FUND TOTAL	**42,831,212**	**42,831,212**	**-**

FY 21 Budget

Appropriations by Department Summary

Department	FY20 Amended Budget	FY21 Budget	Increase (Decrease)
Administration	3,413,145	2,739,594	(673,551)
Elections and Registration,Elections and Registration	392,671	503,648	110,977
Information Technology	400,747	404,480	3,733
Human Resources,Payroll and Benefits	312,173	357,460	45,287
Tax Commissioner	815,620	827,710	12,090
Property Appraisal	1,032,549	1,040,169	7,620
Judicial Administration	721,874	747,432	25,558
Superior Court	343,724	309,970	(33,754)
Clerk of Courts	1,037,438	1,045,992	8,554
District Attorney	1,055,272	1,047,143	(8,129)
State Court	356,096	350,637	(5,459)
Solicitor	552,114	621,834	69,720
Magistrate Court	467,792	473,883	6,091
Probate Court	332,684	335,364	2,680
Juvenile Justice	1,122,393	1,122,560	167
Public Defender	599,235	597,769	(1,466)
Sheriff,Jail Operations	14,190,285	14,078,237	(112,048)
Fire and Rescue,Fire Administration	5,008,587	5,209,695	201,108
Coroner	103,708	102,916	(792)
Marshal,Animal Control	674,977	722,342	47,365
Roads and Engineering	2,814,757	2,990,215	175,458
Vehicle Maintenance and Shop	449,099	469,002	19,903
Public Health,Health Services	250,245	251,150	905
Parks and Recreation,Parks and Facilities	3,371,628	3,414,276	42,648
Libraries	561,473	557,000	(4,473)
Community Development	602,623	558,920	(43,703)
Outside Agencies Agencies	538,486	516,421	(22,065)
Other Financing Uses	1,309,817	1,435,392	125,575
Total	**42,831,212**	**42,831,211**	**(0)**

Revenue Detail

FY21 Budget
General Fund

Troup County Board of Commissioners
FY21 Budget
General Fund Department Detail

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
REVENUES				
Department: 1110 - Board of Commissioners				
Division: 1130 - Clerk of Commission				
400 - CHARGES FOR SERVICES				
34-1930	Document and Data Sales	100	0	(100)
Account Classification Total: 400 - CHARGES FOR SERVICES		100	0	(100)
Division Total: 1130 - Clerk of Commission		**100**	**0**	**(100)**
Department Total: 1110 - Board of Commissioners		**100**	**0**	**(100)**
Department: 1400 - Elections and Registration				
Division: 1450 - Elections and Registration				
400 - CHARGES FOR SERVICES				
34-1910	Election Qualifying Fee	4,276	4,276	0
34-1912	Election Services	39,000	0	(39,000)
Account Classification Total: 400 - CHARGES FOR SERVICES		43,276	4,276	(39,000)
Division Total: 1450 - Elections and Registration		**43,276**	**4,276**	**(39,000)**
Department Total: 1400 - Elections and Registration		**43,276**	**4,276**	**(39,000)**
Department: 1510 - Finance				
Division: 1515 - Treasury				
100 - TAXES				
31-1350	Personal Property Railroad Current Yr	25,000	36,000	11,000
31-1750	Franchise Tax Cable TV	330,000	330,000	0
31-3100	LOST Local Option Sales Tax	5,390,000	4,530,179	(859,821)
31-3104	LOST TAD Rebate	(50,000)	(50,000)	0
31-4500	Manufacturing Energy Excise Tax	830,000	1,000,000	170,000
31-6200	Insurance Premium Tax	2,125,000	2,367,765	242,765
Account Classification Total: 100 - TAXES		8,650,000	8,213,944	(436,056)
300 - INTERGOVERNMENTAL				
33-3000	PILOT - US Treasury West Point Lake	110,000	110,000	0
33-4113	GA, DOAS Flood Control	23,000	23,000	0
33-8110	LaGrange Housing Auth PILOT	14,000	10,000	(4,000)
Account Classification Total: 300 - INTERGOVERNMENTAL		147,000	143,000	(4,000)
400 - CHARGES FOR SERVICES				
34-1945	SPLOST Admin Fee	119,000	130,000	11,000
Account Classification Total: 400 - CHARGES FOR SERVICES		119,000	130,000	11,000
600 - INVESTMENT INCOME				
36-1000	Interest Revenue	469,428	300,000	(169,428)
Account Classification Total: 600 - INVESTMENT INCOME		469,428	300,000	(169,428)
800 - MISCELLANEOUS				
38-1200	Rent - Crown Castle	9,125	10,495	1,370
38-1500	Rent - CASA	7,200	0	(7,200)
38-9010	Vending Machine Commission	1,000	800	(200)
38-9600	Miscellaneous Revenue	8,500	75,000	66,500
Account Classification Total: 800 - MISCELLANEOUS		25,825	86,295	60,470
Division Total: 1515 - Treasury		**9,411,253**	**8,873,239**	**(538,014)**
Division: 1517 - Purchasing				
900 - OTHER FINANCING SOURCES				
39-2100	Sale of Assets	25,000	30,000	5,000
Account Classification Total: 900 - OTHER FINANCING SOURCES		25,000	30,000	5,000
Division Total: 1517 - Purchasing		**25,000**	**30,000**	**5,000**
Department Total: 1510 - Finance		**9,436,253**	**8,903,239**	**(533,014)**
Department: 1540 - Human Resources				
Division: 1542 - Payroll and Benefits				
400 - CHARGES FOR SERVICES				
34-1195	Child support/Garnishment Fee	75	100	25

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
34-1930	Document and Data Sales	75	0	(75)
Account Classification Total: 400 - CHARGES FOR SERVICES		150	100	(50)
Division Total: 1542 - Payroll and Benefits		**150**	**100**	**(50)**
Department Total: 1540 - Human Resources		**150**	**100**	**(50)**
Department: 1545 - Tax Commissioner				
100 - TAXES				
31-1110	Real Property - Utility Current Yr	603,000	681,551	78,551
31-1111	Real Property Digest Current Yr	16,480,970	17,512,954	1,031,984
31-1114	Real Property - TAD Rebate	(86,100)	(82,160)	3,940
31-1120	Real Property Timber Current Yr	20,500	17,500	(3,000)
31-1198	Forest Land Protection	131,950	117,655	(14,295)
31-1200	Real Property - prior year	13,300	2,500	(10,800)
31-1310	Personal Property Motor Vehicle Current Yr	1,598,100	360,753	(1,237,347)
31-1311	Personal Property Digest Current Year	4,345,100	4,375,000	29,900
31-1315	TAVT Motor Vehicle Title Tax	425,000	1,762,347	1,337,347
31-1316	AATV	75,000	33,739	(41,261)
31-1320	Personal Property Mobile Home Current Yr	51,000	36,400	(14,600)
31-1400	Personal property - prior year	2,100	1,250	(850)
31-1500	Property Not on Digest	15,500	12,500	(3,000)
31-1800	Audit Settlement	400,000	350,000	(50,000)
31-9100	Penalties & Interest General Property	5,300	0	(5,300)
31-9125	Motor Vehicle Tax Penatly	33,000	17,420	(15,580)
Account Classification Total: 100 - TAXES		24,113,720	25,199,409	1,085,689
200 - LICENSES AND PERMITS				
32-4300	Late Tag Penalty	44,250	44,900	650
Account Classification Total: 200 - LICENSES AND PERMITS		44,250	44,900	650
300 - INTERGOVERNMENTAL				
33-8100	PILOTs - LaGrange Development Authority	560,000	641,630	81,630
33-8102	PILOTs - West Point Development Authority	411,000	254,872	(156,128)
33-8106	Hogansville-Meriwether DA PILOT	750	1,120	370
Account Classification Total: 300 - INTERGOVERNMENTAL		971,750	897,622	(74,128)
400 - CHARGES FOR SERVICES				
34-1210	Title Transfer/Duplicate Registration Fee	5,500	3,100	(2,400)
34-1600	Tag Agent Fee	70,100	69,500	(600)
34-1940	Other - Commission on Tax Collections	110,800	123,000	12,200
34-1941	School/State Commissions	1,045,000	1,054,600	9,600
Account Classification Total: 400 - CHARGES FOR SERVICES		1,231,400	1,250,200	18,800
Department Total: 1545 - Tax Commissioner		**26,361,120**	**27,392,131**	**1,031,011**
Department: 1550 - Property Appraisal				
400 - CHARGES FOR SERVICES				
34-1400-	Printing & Duplication Services	20	20	0
34-1510	PILOT Processing Fee	125,720	121,470	(4,250)
34-1511	Audit Fee	0	75,000	75,000
Account Classification Total: 400 - CHARGES FOR SERVICES		125,740	196,490	70,750
Department Total: 1550 - Property Appraisal		**125,740**	**196,490**	**70,750**
Department: 1580 - Records Management				
Division: 1582 - Archive Records				
300 - INTERGOVERNMENTAL				
33-6705	Local Project Assistance	374,182	0	(374,182)
Account Classification Total: 300 - INTERGOVERNMENTAL		374,182	0	(374,182)
800 - MISCELLANEOUS				
38-9800	Funds Forward - Use of Fund Balance	272,461	0	(272,461)
Account Classification Total: 800 - MISCELLANEOUS		272,461	0	(272,461)
Division Total: 1582 - Archive Records		**646,643**	**0**	**(646,643)**
Department Total: 1580 - Records Management		**646,643**	**0**	**(646,643)**
Department: 2100 - Judicial Administration				
Division: 2100 - Judicial Administration Main				
400 - CHARGES FOR SERVICES				

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
34-1192	Indigent Defense Application Fee	5,000	6,650	1,650
34-6210	Divorce/Parent Workshop Fees	5,000	0	(5,000)
Account Classification Total: 400 - CHARGES FOR SERVICES		10,000	6,650	(3,350)
800 - MISCELLANEOUS				
38-1610	Rent - GSC Room/Space	300	0	(300)
38-9011	Judicial Circuit ADR Reimbursement	111,085	109,172	(1,913)
Account Classification Total: 800 - MISCELLANEOUS		111,385	109,172	(2,213)
Division Total: 2100 - Judicial Administration Main		**121,385**	**115,822**	**(5,563)**
Division: 2110 - Drug Lab				
400 - CHARGES FOR SERVICES				
34-1132	Drug Testing - DFCS	45,000	45,000	0
34-1134	Drug Testing - Juvenile Court	200	0	(200)
34-1136	Drug Testing - Governmental	100,000	111,864	11,864
34-1137	Drug Testing - Municipal	2,000	0	(2,000)
34-1138	Drug Testing - Others	30,000	26,303	(3,697)
Account Classification Total: 400 - CHARGES FOR SERVICES		177,200	183,167	5,967
Division Total: 2110 - Drug Lab		**177,200**	**183,167**	**5,967**
Department Total: 2100 - Judicial Administration		**298,585**	**298,989**	**404**
Department: 2150 - Superior Court				
400 - CHARGES FOR SERVICES				
34-1107	Superior Court Fees	180,000	180,653	653
34-1192	Indigent Defense Application Fee	1,500	1,104	(396)
Account Classification Total: 400 - CHARGES FOR SERVICES		181,500	181,757	257
500 - FINES AND FORFEITURES				
35-1110	Superior Court Fines	100,000	60,000	(40,000)
35-1220	Superior Court Bonds	20,000	8,905	(11,095)
35-1410	10% Jail Add On Fines	10,000	6,556	(3,444)
35-1440	Attorney Fund	7,500	6,947	(553)
Account Classification Total: 500 - FINES AND FORFEITURES		137,500	82,408	(55,092)
Department Total: 2150 - Superior Court		**319,000**	**264,165**	**(54,835)**
Department: 2180 - Clerk of Courts				
100 - TAXES				
31-1340	Intangible Recording Tax	260,000	260,000	0
31-1600	Real Estate Transfer Tax	80,000	80,000	0
Account Classification Total: 100 - TAXES		340,000	340,000	0
Department Total: 2180 - Clerk of Courts		**340,000**	**340,000**	**0**
Department: 2300 - State Court				
400 - CHARGES FOR SERVICES				
34-1106	State Court Fees	56,000	90,000	34,000
Account Classification Total: 400 - CHARGES FOR SERVICES		56,000	90,000	34,000
500 - FINES AND FORFEITURES				
35-1120	State Court Fines	395,000	390,000	(5,000)
35-1125	State Court Traffic Fines	920,000	1,000,000	80,000
35-1210	State Court Bonds	5,000	11,000	6,000
35-1410	10% Jail Add On Fines	140,000	140,000	0
35-1440	Attorney Fund	7,000	4,000	(3,000)
Account Classification Total: 500 - FINES AND FORFEITURES		1,467,000	1,545,000	78,000
600 - INVESTMENT INCOME				
36-1000	Interest Revenue	0	300	300
Account Classification Total: 600 - INVESTMENT INCOME		0	300	300
Department Total: 2300 - State Court		**1,523,000**	**1,635,300**	**112,300**
Department: 2400 - Magistrate Court				
400 - CHARGES FOR SERVICES				
34-1109	Magistrate Civil Case Filing Fee	340,000	400,073	60,073
Account Classification Total: 400 - CHARGES FOR SERVICES		340,000	400,073	60,073
500 - FINES AND FORFEITURES				
35-1130	Magistrate Court Fines	20,000	18,405	(1,595)
Account Classification Total: 500 - FINES AND FORFEITURES		20,000	18,405	(1,595)

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
Department Total: 2400 - Magistrate Court		**360,000**	**418,478**	**58,478**
Department: 2450 - Probate Court				
200 - LICENSES AND PERMITS				
32-2400	Marriage Licenses	27,500	25,000	(2,500)
32-2910	Pistol Permit	40,000	40,000	0
Account Classification Total: 200 - LICENSES AND PERMITS		67,500	65,000	(2,500)
400 - CHARGES FOR SERVICES				
34-1141	Estate Filing Fee	65,500	55,000	(10,500)
34-1142	Guardianship/Cons Filing Fee	15,500	12,000	(3,500)
34-1144	Miscellaneous Filing Fees	12,000	12,000	0
34-1192	Indigent Defense Application Fee	6,500	6,500	0
Account Classification Total: 400 - CHARGES FOR SERVICES		99,500	85,500	(14,000)
Department Total: 2450 - Probate Court		**167,000**	**150,500**	**(16,500)**
Department: 2600 - Juvenile Justice				
300 - INTERGOVERNMENTAL				
33-4118	Judicial Council Grant	45,150	45,150	0
Account Classification Total: 300 - INTERGOVERNMENTAL		45,150	45,150	0
400 - CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	6,000	6,000	0
34-1930	Document and Data Sales	5	10	5
Account Classification Total: 400 - CHARGES FOR SERVICES		6,005	6,010	5
500 - FINES AND FORFEITURES				
35-1160	Juvenile Court Fines	12,000	10,000	(2,000)
35-1180	Contempt Fines	500	500	0
35-1410	10% Jail Add On Fines	1,050	1,500	450
Account Classification Total: 500 - FINES AND FORFEITURES		13,550	12,000	(1,550)
Department Total: 2600 - Juvenile Justice		**64,705**	**63,160**	**(1,545)**
Department: 3300 - Sheriff				
Division: 3310 - Sheriff Administration				
200 - LICENSES AND PERMITS				
32-3010	Metal Recycler's Registration	200	400	200
Account Classification Total: 200 - LICENSES AND PERMITS		200	400	200
300 - INTERGOVERNMENTAL				
33-1111	US Treasury - West Point Lake Patrol	21,000	21,000	0
33-1115	US DOJ - Bulletproof Vest	3,000	3,000	0
33-6700	BOE Resource Officer	150,000	150,000	0
Account Classification Total: 300 - INTERGOVERNMENTAL		174,000	174,000	0
400 - CHARGES FOR SERVICES				
34-2305	Sheriff Department Fees	45,000	45,000	0
Account Classification Total: 400 - CHARGES FOR SERVICES		45,000	45,000	0
800 - MISCELLANEOUS				
38-9600	Miscellaneous Revenue	65,000	60,000	(5,000)
Account Classification Total: 800 - MISCELLANEOUS		65,000	60,000	(5,000)
900 - OTHER FINANCING SOURCES				
39-2100	Sale of Assets	15,000	10,000	(5,000)
Account Classification Total: 900 - OTHER FINANCING SOURCES		15,000	10,000	(5,000)
Division Total: 3310 - Sheriff Administration		**299,200**	**289,400**	**(9,800)**
Division: 3326 - Jail Operations				
400 - CHARGES FOR SERVICES				
34-1105	Bond Processing Fee	40,000	30,000	(10,000)
34-2320	Inmate Medical & Dental Fees	5,000	5,000	0
34-2331	Prisoner Housing - City of LaGrange	150,000	150,000	0
34-2332	Prisoner Housing - City of West Point	15,000	15,000	0
34-2333	Prisoner Housing - City of Hogansville	10,000	7,500	(2,500)
34-2360	Inmate Weekender Fee	1,000	0	(1,000)
Account Classification Total: 400 - CHARGES FOR SERVICES		221,000	207,500	(13,500)
500 - FINES AND FORFEITURES				
35-1410	10% Jail Add On Fines	65,000	65,000	0

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
Account Classification Total: 500 - FINES AND FORFEITURES		65,000	65,000	0
800 - MISCELLANEOUS				
38-2000	Telephone Commissions	150,000	250,000	100,000
38-9600	Miscellaneous Revenue	300	300	0
Account Classification Total: 800 - MISCELLANEOUS		150,300	250,300	100,000
Division Total: 3326 - Jail Operations		**436,300**	**522,800**	**86,500**
Division: 3395 - S/O - Detail & Work Release				
400 - CHARGES FOR SERVICES				
34-2340	Work Release Program Fees	400,000	400,000	0
Account Classification Total: 400 - CHARGES FOR SERVICES		400,000	400,000	0
Division Total: 3395 - S/O - Detail & Work Release		**400,000**	**400,000**	**0**
Department Total: 3300 - Sheriff		**1,135,500**	**1,212,200**	**76,700**
Department: 3500 - Fire and Rescue				
Division: 3510 - Fire Administration				
200 - LICENSES AND PERMITS				
32-1910	FIRE WORKS LICENSE FEE 25-10-5.1	1,000	500	(500)
32-3190	Fire Marshal Life Safety Fee	0	500	500
Account Classification Total: 200 - LICENSES AND PERMITS		1,000	1,000	0
400 - CHARGES FOR SERVICES				
33-6550	Hogansville Fire Service	223,993	235,192	11,199
Account Classification Total: 400 - CHARGES FOR SERVICES		223,993	235,192	11,199
Division Total: 3510 - Fire Administration		**224,993**	**236,192**	**11,199**
Division: 3920 - Emergency Management				
300 - INTERGOVERNMENTAL				
33-4115	GA, DOD Ema Salary Supplement	20,113	20,113	0
Account Classification Total: 300 - INTERGOVERNMENTAL		20,113	20,113	0
Division Total: 3920 - Emergency Management		**20,113**	**20,113**	**0**
Department Total: 3500 - Fire and Rescue		**245,106**	**256,305**	**11,199**
Department: 3900 - Marshal				
Division: 3905 - Marshal Administration				
200 - LICENSES AND PERMITS				
32-2130	Foreclosure Registration	3,000	3,000	0
Account Classification Total: 200 - LICENSES AND PERMITS		3,000	3,000	0
Division Total: 3905 - Marshal Administration		**3,000**	**3,000**	**0**
Division: 3910 - Animal Control				
200 - LICENSES AND PERMITS				
32-2510	Dangerous Dog	500	500	0
Account Classification Total: 200 - LICENSES AND PERMITS		500	500	0
Division Total: 3910 - Animal Control		**500**	**500**	**0**
Department Total: 3900 - Marshal		**3,500**	**3,500**	**0**
Department: 4900 - Vehicle Maintenance and Shop				
400 - CHARGES FOR SERVICES				
34-4160	Recylcing Fees	1,200	1,200	0
Account Classification Total: 400 - CHARGES FOR SERVICES		1,200	1,200	0
Department Total: 4900 - Vehicle Maintenance and Shop		**1,200**	**1,200**	**0**
Department: 6000 - Parks and Recreation				
Division: 6110 - Parks and Rec Administration				
400 - CHARGES FOR SERVICES				
34-7500	Program Fees	278,681	278,681	0
34-7900	Non-Program Fees	3,000	3,000	0
Account Classification Total: 400 - CHARGES FOR SERVICES		281,681	281,681	0
700 - CONTRIBUTIONS AND DONATIONS				
37-1003	P&R Fundraising	43,000	35,636	(7,364)
37-1004	Recreation Sponsors	50,450	43,250	(7,200)
37-1011	P&R Non Program Donations	11,500	0	(11,500)
Account Classification Total: 700 - CONTRIBUTIONS AND DONATIONS		104,950	78,886	(26,064)
800 - MISCELLANEOUS				
38-1300	Rent - Parks and Recreation	83,500	139,250	55,750

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
38-9700	P&R Miscellaneous Revenue	18,000	10,200	(7,800)
Account Classification Total: 800 - MISCELLANEOUS		101,500	149,450	47,950
Division Total: 6110 - Parks and Rec Administration		**488,131**	**510,017**	**21,886**
Division: 6220 - Parks and Facilities				
700 - CONTRIBUTIONS AND DONATIONS				
37-1004	Recreation Sponsors	72,020	40,000	(32,020)
Account Classification Total: 700 - CONTRIBUTIONS AND DONATIONS		72,020	40,000	(32,020)
Division Total: 6220 - Parks and Facilities		**72,020**	**40,000**	**(32,020)**
Department Total: 6000 - Parks and Recreation		**560,151**	**550,017**	**(10,134)**
Department: 7000 - Community Development				
Division: 7220 - Building Inspections				
100 - TAXES				
31-4200	Beverage Taxes	180,000	185,000	5,000
31-6100	Business & Occupation	108,000	110,000	2,000
31-6300	Bank Licenses	170,000	170,000	0
Account Classification Total: 100 - TAXES		458,000	465,000	7,000
200 - LICENSES AND PERMITS				
32-1110	Beer Licenses	8,000	20,000	12,000
32-1120	Wine Licenses	7,500	7,500	0
32-1230	Driveway/Timber/Rec/Erosion	9,000	9,000	0
32-1240	Home Occupational Permit	12,000	17,000	5,000
32-2210	Rezoning & Variance Fees	23,500	23,500	0
32-2230	Sign Permit	500	500	0
32-3110	Building Permits	165,000	170,000	5,000
32-3910	Driveway Permits	5,000	5,000	0
Account Classification Total: 200 - LICENSES AND PERMITS		230,500	252,500	22,000
400 - CHARGES FOR SERVICES				
34-1930	Document and Data Sales	3,000	2,500	(500)
34-1950	Occupation Certificate Admin Fee	30,400	31,000	600
Account Classification Total: 400 - CHARGES FOR SERVICES		33,400	33,500	100
Division Total: 7220 - Building Inspections		**721,900**	**751,000**	**29,100**
Division: 7410 - Planning and Zoning				
200 - LICENSES AND PERMITS				
32-3200	Entertainment	1,000	1,000	0
32-3205	Special Event	1,000	1,000	0
Account Classification Total: 200 - LICENSES AND PERMITS		2,000	2,000	0
Division Total: 7410 - Planning and Zoning		**2,000**	**2,000**	**0**
Department Total: 7000 - Community Development		**723,900**	**753,000**	**29,100**
Department: 7112 - Two Rivers RC & D				
300 - INTERGOVERNMENTAL				
33-1112	US Treasury - Two Rivers Salary	157,372	131,155	(26,217)
Account Classification Total: 300 - INTERGOVERNMENTAL		157,372	131,155	(26,217)
800 - MISCELLANEOUS				
38-9600	Miscellaneous Revenue	1,265	1,030	(235)
Account Classification Total: 800 - MISCELLANEOUS		1,265	1,030	(235)
Department Total: 7112 - Two Rivers RC & D		**158,637**	**132,185**	**(26,452)**
Department: 7415 - Center for Strategic Planning				
800 - MISCELLANEOUS				
38-9014	Center for Strategic Planning Reimbursement	4,422	4,603	181
Account Classification Total: 800 - MISCELLANEOUS		4,422	4,603	181
Department Total: 7415 - Center for Strategic Planning		**4,422**	**4,603**	**181**
Department: 7681 - CIRCLES				
800 - MISCELLANEOUS				
38-9015	Circles - Reimbursement	114,974	121,384	6,410
Account Classification Total: 800 - MISCELLANEOUS		114,974	121,384	6,410
Department Total: 7681 - CIRCLES		**114,974**	**121,384**	**6,410**
Department: 9000 - Other Financing Uses				
900 - OTHER FINANCING SOURCES				
39-1215	Transfer-in Hotel/Motel Fund	23,250	0	(23,250)

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
39-1240	Transfer-in SPLOST IV CW	75,000	0	(75,000)
39-1250	Transfer In - Victim/Witness Fund	100,000	129,990	29,990
Account Classification Total: 900 - OTHER FINANCING SOURCES		198,250	129,990	(68,260)
Department Total: 9000 - Other Financing Uses		**198,250**	**129,990**	**(68,260)**
GENERAL FUND REVENUE GRAND Totals:		**42,831,212**	**42,831,212**	**0**

Expenditure Detail

FY21 Budget
General Fund

Troup County Board of Commissioners
FY21 Budget
General Fund Department Detail

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
EXPENSES				
Department:	**1110 - Board of Commissioners**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1400	Salaries - Board	48,188	47,562	(626)
51-2102	Medical Insurance	61,066	65,015	3,949
51-2103	Life Insurance	245	225	(20)
51-2200	Social Security (FICA) Contributions	2,988	2,948	(40)
51-2300	Medicare	700	689	(11)
51-2400	Retirement Contribution	8,730	8,863	133
51-2700	Workers Compensation	973	885	(88)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		122,890	126,187	3,297
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-3851	Contract Cost Allocation	9,567	10,443	876
52-2202	Equipment Repairs and Maintenance	2,300	2,500	200
52-2204	Building Repairs and Maintenance	4,538	4,538	0
52-3101	General Liability Insurance	753	628	(125)
52-3105	Building and Property Insurance	1,789	2,141	352
52-3106	Bonds Fidelity	245	89	(156)
52-3201	Communications	1,400	1,400	0
52-3205	Cell Phone	2,580	2,580	0
52-3300	Advertising	2,700	3,000	300
52-3400	Printing and Binding	1,150	2,500	1,350
52-3500	Travel	11,107	9,600	(1,507)
52-3601	Dues, Certification Fees, Subscriptions	2,731	2,751	20
52-3700	Education and Training	14,702	12,802	(1,900)
52-3852	Contract Services	3,000	0	(3,000)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		58,662	55,072	(3,590)
300 - SUPPLIES				
53-1101	Office Supplies	5,760	5,770	10
53-1102	Uniforms	250	250	0
53-1170	Special Events Supplies	6,300	0	(6,300)
53-1230	Utilities	9,529	9,529	0
53-1705	Intergvmt/Employee Relation Supplies	1,500	1,500	0
53-1805	Computer Hardware / Software	0	1,200	1,200
53-1830	Other Equipment	250	0	(250)
Account Classification Total: 300 - SUPPLIES		23,589	18,249	(5,340)
Division:	**1130 - Clerk of Commission**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	61,420	62,624	1,204
51-2102	Medical Insurance	12,213	13,003	790
51-2103	Life Insurance	165	150	(15)
51-2200	Social Security (FICA) Contributions	3,808	3,946	138
51-2300	Medicare	890	923	33
51-2400	Retirement Contribution	11,129	11,417	288
51-2700	Workers Compensation	228	210	(18)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		89,853	92,273	2,420
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	3,000	0	(3,000)
52-1206	Employee Medical Exam	50	50	0

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
52-2220	Computer/Software Maintenance	18,932	57,740	38,808
52-3851	Contract Cost Allocation	2,767	2,966	199
52-2204	Building Repairs and Maintenance	965	965	0
52-3101	General Liability Insurance	151	126	(25)
52-3105	Building and Property Insurance	381	456	75
52-3106	Bonds Fidelity	31	30	(1)
52-3201	Communications	260	260	0
52-3205	Cell Phone	0	600	600
52-3400	Printing and Binding	250	250	0
52-3500	Travel	1,400	1,000	(400)
52-3505	Mileage - Non-Overnight Travel	1	0	(1)
52-3601	Dues, Certification Fees, Subscriptions	80	220	140
52-3700	Education and Training	2,186	1,705	(481)
52-3852	Contract Services	1	0	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		30,455	66,368	35,913
300 - SUPPLIES				
53-1101	Office Supplies	1	0	(1)
53-1102	Uniforms	100	100	0
53-1230	Utilities	2,026	2,026	0
53-1400	Books and Periodicals	200	100	(100)
Account Classification Total: 300 - SUPPLIES		2,327	2,226	(101)
Division Total: 1130 - Clerk of Commission		**122,635**	**160,867**	**38,232**
Department Total: 1110 - Board of Commissioners		**327,776**	**360,375**	**32,599**
Department: 1320 - County Manager				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	206,227	238,408	32,181
51-1200	Part-time Employees	6,000	12,000	6,000
51-2102	Medical Insurance	36,640	32,508	(4,132)
51-2103	Life Insurance	237	178	(59)
51-2200	Social Security (FICA) Contributions	16,412	15,146	(1,266)
51-2300	Medicare	3,926	3,699	(227)
51-2400	Retirement Contribution	52,057	48,991	(3,066)
51-2700	Workers Compensation	1,000	844	(156)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		322,499	351,774	29,275
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70	70	0
52-3851	Contract Cost Allocation	2,767	2,966	199
52-2203	Vehicle Repairs and Maintenance	550	500	(50)
52-2204	Building Repairs and Maintenance	965	965	0
52-3101	General Liability Insurance	302	252	(50)
52-3103	Auto Insurance	350	328	(22)
52-3105	Building and Property Insurance	381	456	75
52-3106	Bonds Fidelity	61	59	(2)
52-3201	Communications	900	900	0
52-3205	Cell Phone	2,000	2,000	0
52-3300	Advertising	15,000	0	(15,000)
52-3400	Printing and Binding	200	200	0
52-3500	Travel	4,983	7,480	2,496
52-3601	Dues, Certification Fees, Subscriptions	125	125	0
52-3700	Education and Training	2,052	3,999	1,947
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		30,706	20,300	(10,407)
300 - SUPPLIES				
53-1102	Uniforms	200	200	0
53-1112	Employee Awards Program	5,000	0	(5,000)
53-1230	Utilities	2,026	2,026	0
53-1270	Auto Fuel	2,000	2,500	500

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
53-1705	Intergvmt/Employee Relation Supplies	0	8,500	8,500
53-1805	Computer Hardware / Software	5,017	0	(5,017)
53-1815	Office Furniture	1	0	(1)
53-1830	Other Equipment	75	0	(75)
Account Classification Total: 300 - SUPPLIES		14,319	13,226	(1,093)
Department Total: 1320 - County Manager		**367,524**	**385,300**	**17,775**
Department:	**1400 - Elections and Registration**			
Division:	**1450 - Elections and Registration**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	85,969	117,194	31,225
51-1200	Part-time Employees	17,561	16,881	(680)
51-1300	Overtime	3,552	4,000	448
51-2102	Medical Insurance	24,426	39,009	14,583
51-2103	Life Insurance	271	339	68
51-2200	Social Security (FICA) Contributions	7,662	8,680	1,018
51-2300	Medicare	1,792	2,030	238
51-2400	Retirement Contribution	15,578	21,297	5,719
51-2700	Workers Compensation	444	449	5
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		157,255	209,879	52,624
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-3851	Contract Cost Allocation	3,840	4,099	259
52-2201	Computer Maintenance	500	500	0
52-2202	Equipment Repairs and Maintenance	11,000	11,000	0
52-2204	Building Repairs and Maintenance	1,226	1,226	0
52-3101	General Liability Insurance	452	377	(75)
52-3105	Building and Property Insurance	483	578	95
52-3106	Bonds Fidelity	92	103	11
52-3201	Communications	1,000	2,000	1,000
52-3203	Postage and Shipping	13,000	15,000	2,000
52-3205	Cell Phone	1,000	1,000	0
52-3300	Advertising	8,000	8,000	0
52-3400	Printing and Binding	21,000	18,000	(3,000)
52-3500	Travel	5,000	7,000	2,000
52-3505	Mileage - Non-Overnight Travel	500	1,000	500
52-3601	Dues, Certification Fees, Subscriptions	1,050	1,000	(50)
52-3700	Education and Training	5,000	7,000	2,000
52-3852	Contract Services	142,700	194,913	52,213
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		215,943	272,896	56,953
300 - SUPPLIES				
53-1101	Office Supplies	5,000	10,000	5,000
53-1102	Uniforms	0	400	400
53-1127	Materials and Supplies	500	500	0
53-1230	Utilities	2,573	2,573	0
53-1400	Books and Periodicals	150	150	0
53-1805	Computer Hardware / Software	3,500	5,000	1,500
53-1810	Office Equipment	0	1,000	1,000
53-1815	Office Furniture	500	500	0
53-1820	Communications Equipment	250	250	0
53-1830	Other Equipment	500	500	0
Account Classification Total: 300 - SUPPLIES		12,973	20,873	7,900
400 - CAPITAL OUTLAYS				
54-2400	Computers and Software	6,500	0	(6,500)
54-2510	Office Equipment	0	0	0
Account Classification Total: 400 - CAPITAL OUTLAYS		6,500	0	(6,500)
Division Total: 1450 - Elections and Registration		**392,671**	**503,648**	**110,977**

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
Department Total: 1400 - Elections and Registration		**392,671**	**503,648**	**110,977**
Department: 1510 - Finance				
Division: 1511 - Financial Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	218,766	210,110	(8,656)
51-1200	Part-time Employees	17,191	12,854	(4,337)
51-2102	Medical Insurance	39,007	48,762	9,755
51-2103	Life Insurance	496	530	34
51-2200	Social Security (FICA) Contributions	14,645	13,453	(1,192)
51-2300	Medicare	3,424	3,262	(162)
51-2400	Retirement Contribution	43,649	37,109	(6,540)
51-2700	Workers Compensation	873	736	(137)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		338,051	326,816	(11,235)
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	117,875	117,875	0
52-1206	Employee Medical Exam	70	70	0
52-3620	Bank and Credit Card Fees	2,000	2,820	820
52-3851	Contract Cost Allocation	4,892	5,132	240
52-2204	Building Repairs and Maintenance	965	966	1
52-3101	General Liability Insurance	528	440	(88)
52-3105	Building and Property Insurance	381	456	75
52-3106	Bonds Fidelity	546	344	(202)
52-3201	Communications	1,230	1,140	(90)
52-3203	Postage and Shipping	3,600	2,928	(672)
52-3205	Cell Phone	650	900	250
52-3400	Printing and Binding	1,000	800	(200)
52-3500	Travel	1,000	1,000	0
52-3601	Dues, Certification Fees, Subscriptions	1,245	1,300	55
52-3700	Education and Training	1,950	957	(993)
52-3900	Other Purchased Services	250	250	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		138,182	137,378	(804)
300 - SUPPLIES				
53-1102	Uniforms	82	200	118
53-1230	Utilities	2,026	2,026	0
53-1805	Computer Hardware / Software	500	1,500	1,000
53-1815	Office Furniture	500	250	(250)
Account Classification Total: 300 - SUPPLIES		3,108	3,976	868
Division Total: 1511 - Financial Administration		**479,341**	**468,170**	**(11,171)**
Division: 1515 - Treasury				
700 - OTHER COSTS				
57-1110	City of LaGrange	261,000	363,825	102,825
57-1210	City of Hogansville	35,500	49,500	14,000
57-1310	City of West Point	35,500	49,500	14,000
Account Classification Total: 700 - OTHER COSTS		332,000	462,825	130,825
Division Total: 1515 - Treasury		**332,000**	**462,825**	**130,825**
Division: 1517 - Purchasing				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	137,385	140,719	3,334
51-2102	Medical Insurance	39,007	39,009	2
51-2103	Life Insurance	315	348	33
51-2200	Social Security (FICA) Contributions	8,542	8,867	325
51-2300	Medicare	1,998	2,073	75
51-2400	Retirement Contribution	24,966	20,646	(4,320)
51-2700	Workers Compensation	510	472	(38)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		212,723	212,134	(589)
200 - PURCHASED/CONTRACTED SERVICES				

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
52-1206	Employee Medical Exam	70	70	0
52-3851	Contract Cost Allocation	5,061	5,475	414
52-2201	Computer Maintenance	150	0	(150)
52-2203	Vehicle Repairs and Maintenance	1,500	1,500	0
52-2204	Building Repairs and Maintenance	2,098	2,098	0
52-3101	General Liability Insurance	377	377	0
52-3103	Auto Insurance	350	328	(22)
52-3105	Building and Property Insurance	827	990	163
52-3106	Bonds Fidelity	76	88	12
52-3201	Communications	1,680	1,000	(680)
52-3203	Postage and Shipping	25	25	0
52-3205	Cell Phone	1,200	1,200	0
52-3300	Advertising	200	100	(100)
52-3400	Printing and Binding	150	100	(50)
52-3500	Travel	600	0	(600)
52-3505	Mileage - Non-Overnight Travel	102	150	48
52-3601	Dues, Certification Fees, Subscriptions	744	744	0
52-3700	Education and Training	600	0	(600)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		15,810	14,245	(1,565)
300 - SUPPLIES				
53-1101	Office Supplies	1,200	1,200	0
53-1102	Uniforms	175	175	0
53-1110	Program Supplies and Materials	448	702	254
53-1123	Tires and Tubes	750	750	0
53-1230	Utilities	4,404	4,404	0
53-1270	Auto Fuel	1,500	1,500	0
53-1805	Computer Hardware / Software	1,952	1,200	(752)
53-1810	Office Equipment	300	0	(300)
53-1830	Other Equipment	450	313	(137)
Account Classification Total: 300 - SUPPLIES		11,179	10,244	(935)
Division Total: 1517 - Purchasing		**239,712**	**236,623**	**(3,089)**
Department Total: 1510 - Finance		**1,051,053**	**1,167,618**	**116,565**
Department: 1530 - County Attorney				
200 - PURCHASED/CONTRACTED SERVICES				
52-1201	County Attorney	175,000	175,000	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		175,000	175,000	0
Department Total: 1530 - County Attorney		**175,000**	**175,000**	**0**
Department: 1535 - Information Technology				
Division: 1535 - Information Technology Main				
200 - PURCHASED/CONTRACTED SERVICES				
52-2220	Computer/Software Maintenance	196,000	196,000	0
52-3851	Contract Cost Allocation	2,678	2,915	237
52-2204	Building Repairs and Maintenance	1,251	1,252	1
52-3105	Building and Property Insurance	493	591	98
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		200,422	200,758	336
300 - SUPPLIES				
53-1230	Utilities	2,627	2,628	1
53-1805	Computer Hardware / Software	50,000	50,000	0
Account Classification Total: 300 - SUPPLIES		52,627	52,628	1
Division Total: 1535 - Information Technology Main		**253,050**	**253,386**	**336**
Division: 1537 - GIS				
200 - PURCHASED/CONTRACTED SERVICES				
52-1309	Data Processing	147,697	151,094	3,397
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		147,697	151,094	3,397
Division Total: 1537 - GIS		**147,697**	**151,094**	**3,397**
Department Total: 1535 - Information Technology		**400,747**	**404,480**	**3,733**

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
Department:	**1540 - Human Resources**			
Division:	**1540 - Human Resources**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	136,050	160,402	24,352
51-2102	Medical Insurance	26,005	32,508	6,503
51-2103	Life Insurance	291	336	45
51-2200	Social Security (FICA) Contributions	8,435	10,107	1,672
51-2300	Medicare	1,973	2,364	391
51-2400	Retirement Contribution	25,795	30,992	5,197
51-2700	Workers Compensation	503	538	35
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		199,052	237,247	38,195
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	2,000	3,000	1,000
52-1206	Employee Medical Exam	80	100	20
52-1214	Employee Assistance Program	6,500	6,200	(300)
52-3851	Contract Cost Allocation	1,894	1,996	102
52-2201	Computer Maintenance	200	200	0
52-2202	Equipment Repairs and Maintenance	300	300	0
52-2204	Building Repairs and Maintenance	419	419	0
52-3101	General Liability Insurance	151	189	38
52-3105	Building and Property Insurance	166	198	32
52-3106	Bonds Fidelity	361	288	(73)
52-3201	Communications	1,500	1,500	0
52-3203	Postage and Shipping	500	500	0
52-3205	Cell Phone	0	600	600
52-3400	Printing and Binding	2,000	500	(1,500)
52-3500	Travel	1,200	900	(300)
52-3505	Mileage - Non-Overnight Travel	300	300	0
52-3601	Dues, Certification Fees, Subscriptions	500	500	0
52-3700	Education and Training	2,500	2,000	(500)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		20,571	19,690	(881)
300 - SUPPLIES				
53-1101	Office Supplies	500	0	(500)
53-1102	Uniforms	400	200	(200)
53-1112	Employee Awards Program	0	6,700	6,700
53-1230	Utilities	880	880	0
53-1805	Computer Hardware / Software	1,500	1,500	0
53-1810	Office Equipment	200	100	(100)
53-1815	Office Furniture	500	700	200
Account Classification Total: 300 - SUPPLIES		3,980	10,080	6,100
Division Total: 1540 - Human Resources		**223,603**	**267,017**	**43,414**
Division:	**1542 - Payroll and Benefits**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	44,570	45,449	879
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	145	141	(4)
51-2200	Social Security (FICA) Contributions	2,763	2,864	101
51-2300	Medicare	647	670	23
51-2400	Retirement Contribution	8,076	8,286	210
51-2700	Workers Compensation	164	152	(12)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		69,368	70,565	1,197
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	40	40	0
52-2220	Computer/Software Maintenance	12,500	12,500	0
52-3851	Contract Cost Allocation	2,336	2,467	131
52-2201	Computer Maintenance	100	200	100

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
52-2204	Building Repairs and Maintenance	579	579	0
52-3101	General Liability Insurance	302	252	(50)
52-3105	Building and Property Insurance	229	274	45
52-3106	Bonds Fidelity	100	150	50
52-3400	Printing and Binding	300	300	0
52-3505	Mileage - Non-Overnight Travel	200	100	(100)
52-3700	Education and Training	500	500	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		17,186	17,362	176
300 - SUPPLIES				
53-1230	Utilities	1,216	1,216	0
53-1805	Computer Hardware / Software	500	1,300	800
53-1810	Office Equipment	300	0	(300)
Account Classification Total: 300 - SUPPLIES		2,016	2,516	500
Division Total: 1542 - Payroll and Benefits		**88,570**	**90,443**	**1,873**
Department Total: 1540 - Human Resources		**312,173**	**357,460**	**45,287**
Department:	**1545 - Tax Commissioner**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	413,875	419,557	5,682
51-2102	Medical Insurance	130,026	130,030	4
51-2103	Life Insurance	1,122	1,173	51
51-2200	Social Security (FICA) Contributions	25,660	26,434	774
51-2300	Medicare	6,002	6,184	182
51-2400	Retirement Contribution	79,084	80,523	1,439
51-2700	Workers Compensation	2,813	2,601	(212)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		658,582	666,502	7,920
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	8,500	8,500	0
52-1206	Employee Medical Exam	100	100	0
52-2220	Computer/Software Maintenance	25,701	24,000	(1,701)
52-3851	Contract Cost Allocation	15,195	16,059	864
52-2202	Equipment Repairs and Maintenance	880	880	0
52-2203	Vehicle Repairs and Maintenance	500	500	0
52-2204	Building Repairs and Maintenance	3,772	3,772	0
52-3101	General Liability Insurance	1,506	1,256	(250)
52-3103	Auto Insurance	350	328	(22)
52-3105	Building and Property Insurance	1,487	1,780	293
52-3106	Bonds Fidelity	593	584	(9)
52-3201	Communications	5,500	5,500	0
52-3203	Postage and Shipping	44,250	45,000	750
52-3205	Cell Phone	1,500	1,600	100
52-3300	Advertising	400	400	0
52-3400	Printing and Binding	1,050	1,050	0
52-3500	Travel	6,000	8,200	2,200
52-3505	Mileage - Non-Overnight Travel	250	250	0
52-3601	Dues, Certification Fees, Subscriptions	650	650	0
52-3700	Education and Training	1,820	1,900	80
52-3900	Other Purchased Services	16,263	16,928	665
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		136,267	139,237	2,970
300 - SUPPLIES				
53-1101	Office Supplies	8,000	8,250	250
53-1102	Uniforms	750	1,500	750
53-1123	Tires and Tubes	100	100	0
53-1230	Utilities	7,921	7,921	0
53-1270	Auto Fuel	1,000	1,000	0
53-1805	Computer Hardware / Software	1,500	2,700	1,200
53-1810	Office Equipment	500	500	0

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
Account Classification Total: 300 - SUPPLIES		19,771	21,971	2,200
400 - CAPITAL OUTLAYS				
54-2400	Computers and Software	1,000	0	(1,000)
Account Classification Total: 400 - CAPITAL OUTLAYS		1,000	0	(1,000)
Department Total: 1545 - Tax Commissioner		**815,620**	**827,710**	**12,090**
Department: 1550 - Property Appraisal				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	487,566	497,046	9,480
51-1400	Salaries - Board	17,500	17,500	0
51-2102	Medical Insurance	130,026	130,030	4
51-2103	Life Insurance	1,381	1,296	(85)
51-2200	Social Security (FICA) Contributions	30,229	31,318	1,089
51-2300	Medicare	7,069	7,326	257
51-2400	Retirement Contribution	91,404	93,609	2,205
51-2700	Workers Compensation	8,082	7,698	(384)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		773,257	785,823	12,566
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	26,500	27,500	1,000
52-1206	Employee Medical Exam	150	150	0
52-2220	Computer/Software Maintenance	10,800	15,200	4,400
52-3851	Contract Cost Allocation	13,719	14,395	676
52-2202	Equipment Repairs and Maintenance	1,100	1,100	0
52-2203	Vehicle Repairs and Maintenance	1,500	1,500	0
52-2204	Building Repairs and Maintenance	2,718	2,718	0
52-3101	General Liability Insurance	1,506	1,256	(250)
52-3103	Auto Insurance	1,750	1,968	218
52-3105	Building and Property Insurance	1,072	1,282	210
52-3201	Communications	4,000	4,000	0
52-3203	Postage and Shipping	1,200	1,200	0
52-3205	Cell Phone	5,000	5,000	0
52-3300	Advertising	200	200	0
52-3400	Printing and Binding	23,000	23,000	0
52-3500	Travel	10,500	10,500	0
52-3505	Mileage - Non-Overnight Travel	300	300	0
52-3601	Dues, Certification Fees, Subscriptions	725	725	0
52-3700	Education and Training	5,500	5,500	0
52-3852	Contract Services	125,720	110,970	(14,750)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		236,960	228,464	(8,496)
300 - SUPPLIES				
53-1101	Office Supplies	5,000	5,000	0
53-1102	Uniforms	200	400	200
53-1113	Other Supplies & Essentials	475	475	0
53-1123	Tires and Tubes	400	400	0
53-1126	Parts and Supplies	300	300	0
53-1230	Utilities	5,707	5,707	0
53-1270	Auto Fuel	4,000	4,000	0
53-1400	Books and Periodicals	1,300	1,300	0
53-1805	Computer Hardware / Software	3,000	6,500	3,500
53-1810	Office Equipment	150	0	(150)
53-1815	Office Furniture	0	0	0
53-1830	Other Equipment	1,800	1,800	0
Account Classification Total: 300 - SUPPLIES		22,332	25,882	3,550
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	0	0	0
Account Classification Total: 400 - CAPITAL OUTLAYS		0	0	0
Department Total: 1550 - Property Appraisal		**1,032,549**	**1,040,169**	**7,620**

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
Department:	**1565 - General Government**			
Division:	**1565 - General Administration**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	31,656	62,545	30,889
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	103	166	63
51-2200	Social Security (FICA) Contributions	1,963	3,896	1,933
51-2300	Medicare	459	911	452
51-2400	Retirement Contribution	6,369	11,916	5,547
51-2700	Workers Compensation	117	795	678
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		53,670	93,232	39,562
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	953	984	31
52-2204	Building Repairs and Maintenance	97	97	0
52-3101	General Liability Insurance	151	63	(88)
52-3105	Building and Property Insurance	39	46	7
52-3201	Communications	725	0	(725)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		1,965	1,190	(775)
300 - SUPPLIES				
53-1230	Utilities	203	203	0
Account Classification Total: 300 - SUPPLIES		203	203	0
400 - CAPITAL OUTLAYS				
54-2400	Computers and Software	36,876	0	(36,876)
Account Classification Total: 400 - CAPITAL OUTLAYS		36,876	0	(36,876)
Division Total: 1565 - General Administration		**92,714**	**94,625**	**1,911**
Division:	**1566 - SO D/WR - Bldg/Grounds Detail**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	34,244	34,906	662
51-1300	Overtime	1,522	1,522	0
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	106	102	(4)
51-2200	Social Security (FICA) Contributions	2,218	2,293	75
51-2300	Medicare	519	536	17
51-2400	Retirement Contribution	6,205	6,326	121
51-2700	Workers Compensation	818	816	(2)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		58,635	59,504	869
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	200	200	0
52-2202	Equipment Repairs and Maintenance	1,000	1,000	0
52-2203	Vehicle Repairs and Maintenance	1,325	1,325	0
52-3101	General Liability Insurance	151	126	(25)
52-3102	Law Enforcement Liability	904	530	(374)
52-3103	Auto Insurance	700	656	(44)
52-3204	Non-Telephone Communication	600	600	0
52-3205	Cell Phone	675	675	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		5,555	5,112	(443)
300 - SUPPLIES				
53-1102	Uniforms	600	600	0
53-1112	Employee Awards Program	50	50	0
53-1123	Tires and Tubes	1,000	800	(200)
53-1126	Parts and Supplies	1,500	1,300	(200)
53-1270	Auto Fuel	500	3,450	2,950
Account Classification Total: 300 - SUPPLIES		3,650	6,200	2,550
Division Total: 1566 - SO D/WR - Bldg/Grounds Detail		**67,840**	**70,816**	**2,976**
Division:	**1567 - Building and Grounds**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
51-1100	Regular Employees	152,432	155,410	2,978
51-1300	Overtime	5,075	5,000	(75)
51-2102	Medical Insurance	39,008	39,009	1
51-2103	Life Insurance	430	402	(28)
51-2200	Social Security (FICA) Contributions	9,765	10,163	398
51-2300	Medicare	2,284	2,377	93
51-2400	Retirement Contribution	29,150	29,846	696
51-2700	Workers Compensation	4,405	4,707	302
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		242,549	246,914	4,365
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-2220	Computer/Software Maintenance	6,500	7,000	500
52-3851	Contract Cost Allocation	2,366	2,514	148
52-2141	Grounds Maintenance	6,430	4,102	(2,328)
52-2202	Equipment Repairs and Maintenance	1,500	1,500	0
52-2203	Vehicle Repairs and Maintenance	1,000	1,000	0
52-2204	Building Repairs and Maintenance	31,500	25,001	(6,499)
52-3101	General Liability Insurance	452	377	(75)
52-3103	Auto Insurance	1,050	984	(66)
52-3105	Building and Property Insurance	5,690	6,808	1,118
52-3201	Communications	4,800	4,800	0
52-3203	Postage and Shipping	0	50	50
52-3205	Cell Phone	4,160	3,160	(1,000)
52-3400	Printing and Binding	100	100	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		65,648	57,496	(8,152)
300 - SUPPLIES				
53-1101	Office Supplies	800	800	0
53-1102	Uniforms	1,000	1,200	200
53-1107	Janitorial Supplies	8,000	8,000	0
53-1123	Tires and Tubes	500	1,000	500
53-1230	Utilities	12,200	10,000	(2,200)
53-1270	Auto Fuel	6,000	6,500	500
53-1600	Small Equipment	1,500	1,500	0
53-1830	Other Equipment	2,000	3,000	1,000
Account Classification Total: 300 - SUPPLIES		32,000	32,000	0
400 - CAPITAL OUTLAYS				
54-2500	Other Equipment	0	0	0
Account Classification Total: 400 - CAPITAL OUTLAYS		0	0	0
Division Total: 1567 - Building and Grounds		**340,197**	**336,410**	**(3,787)**
Department Total: 1565 - General Government		**500,751**	**501,851**	**1,100**
Department: 1580 - Records Management				
Division: 1582 - Archive Records				
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	58,341	0	(58,341)
52-2220	Computer/Software Maintenance	10,529	0	(10,529)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		68,870	0	(68,870)
300 - SUPPLIES				
53-1805	Computer Hardware / Software	9,712	0	(9,712)
Account Classification Total: 300 - SUPPLIES		9,712	0	(9,712)
400 - CAPITAL OUTLAYS				
54-1300	Buildings & Building Improvements	164,070	0	(164,070)
54-2100	Machinery	366,344	0	(366,344)
54-2400	Computers and Software	48,147	0	(48,147)
Account Classification Total: 400 - CAPITAL OUTLAYS		578,561	0	(578,561)
700 - OTHER COSTS				
57-2001	Allocation	98,410	97,426	(984)

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
Account Classification Total: 700 - OTHER COSTS		98,410	97,426	(984)
Division Total: 1582 - Archive Records		**755,553**	**97,426**	**(658,127)**
Department Total: 1580 - Records Management		**755,553**	**97,426**	**(658,127)**
Department: 1595 - General Association				
200 - PURCHASED/CONTRACTED SERVICES				
52-3601	Dues, Certification Fees, Subscriptions	8,000	8,025	25
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		8,000	8,025	25
700 - OTHER COSTS				
57-2001	Allocation	35,000	35,000	0
Account Classification Total: 700 - OTHER COSTS		35,000	35,000	0
Department Total: 1595 - General Association		**43,000**	**43,025**	**25**
Department: 1596 - Non-Departmental				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-2600	Unemployment Insurance	0	9,000	9,000
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		0	9,000	9,000
300 - SUPPLIES				
53-1121	COVID-19 Response	50,000	0	(50,000)
Account Classification Total: 300 - SUPPLIES		50,000	0	(50,000)
700 - OTHER COSTS				
57-9000	Contingency	142,488	0	(142,488)
Account Classification Total: 700 - OTHER COSTS		142,488	0	(142,488)
Department Total: 1596 - Non-Departmental		**192,488**	**9,000**	**(183,488)**
Department: 2100 - Judicial Administration				
Division: 2100 - Judicial Administration Main				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	270,418	276,241	5,823
51-1200	Part-time Employees	0	6,370	6,370
51-1300	Overtime	609	0	(609)
51-2102	Medical Insurance	65,013	65,015	2
51-2103	Life Insurance	754	696	(58)
51-2200	Social Security (FICA) Contributions	18,006	17,801	(205)
51-2300	Medicare	4,210	4,161	(49)
51-2400	Retirement Contribution	49,000	50,193	1,193
51-2700	Workers Compensation	681	586	(95)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		408,691	421,063	12,372
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	44,440	44,400	(40)
52-1206	Employee Medical Exam	120	120	0
52-3851	Contract Cost Allocation	12,151	13,314	1,163
52-2201	Computer Maintenance	100	0	(100)
52-2202	Equipment Repairs and Maintenance	2,500	2,500	0
52-2204	Building Repairs and Maintenance	6,150	6,150	0
52-3101	General Liability Insurance	829	691	(138)
52-3105	Building and Property Insurance	2,425	2,901	476
52-3106	Bonds Fidelity	328	321	(7)
52-3201	Communications	4,032	3,500	(532)
52-3203	Postage and Shipping	1,000	750	(250)
52-3400	Printing and Binding	300	300	0
52-3500	Travel	1,195	0	(1,195)
52-3505	Mileage - Non-Overnight Travel	400	0	(400)
52-3510	Travel/Training - Indigent Attorney	1,000	1,000	0
52-3601	Dues, Certification Fees, Subscriptions	520	850	330
52-3700	Education and Training	1,340	0	(1,340)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		78,830	76,797	(2,033)
300 - SUPPLIES				
53-1101	Office Supplies	1,475	1,500	25

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
53-1102	Uniforms	222	200	(22)
53-1111	Indigent Supplies	365	400	35
53-1230	Utilities	12,914	12,914	0
53-1805	Computer Hardware / Software	178	1,200	1,022
53-1810	Office Equipment	0	0	0
53-1815	Office Furniture	405	500	95
Account Classification Total: 300 - SUPPLIES		15,559	16,714	1,155
Division Total: 2100 - Judicial Administration Main		**503,080**	**514,574**	**11,494**
Division: 2110 - Drug Lab				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	40,528	41,318	790
51-1200	Part-time Employees	30,160	31,320	1,160
51-1300	Overtime	1,015	0	(1,015)
51-2102	Medical Insurance	0	13,003	13,003
51-2103	Life Insurance	132	126	(6)
51-2200	Social Security (FICA) Contributions	4,474	4,545	71
51-2300	Medicare	1,047	1,063	16
51-2400	Retirement Contribution	8,155	8,313	158
51-2700	Workers Compensation	264	243	(21)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		85,775	99,931	14,156
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	60	60	0
52-3851	Contract Cost Allocation	2,603	2,781	178
52-2202	Equipment Repairs and Maintenance	690	700	10
52-2204	Building Repairs and Maintenance	847	847	0
52-3101	General Liability Insurance	14,000	14,252	252
52-3105	Building and Property Insurance	334	400	66
52-3106	Bonds Fidelity	61	58	(3)
52-3201	Communications	840	800	(40)
52-3203	Postage and Shipping	100	100	0
52-3400	Printing and Binding	0	50	50
52-3500	Travel	100	100	0
52-3601	Dues, Certification Fees, Subscriptions	325	250	(75)
52-3700	Education and Training	50	100	50
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		20,010	20,498	488
300 - SUPPLIES				
53-1101	Office Supplies	981	250	(731)
53-1102	Uniforms	139	50	(89)
53-1125	Drug Testing/Monitoring Supplies	110,000	110,000	0
53-1230	Utilities	1,779	1,779	0
53-1810	Office Equipment	110	250	140
53-1815	Office Furniture	0	100	100
Account Classification Total: 300 - SUPPLIES		113,009	112,429	(580)
Division Total: 2110 - Drug Lab		**218,794**	**232,858**	**14,064**
Department Total: 2100 - Judicial Administration		**721,874**	**747,432**	**25,558**
Department: 2150 - Superior Court				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1200	Part-time Employees	19,110	21,000	1,890
51-1900	Salary Supplements	55,062	55,062	0
51-1910	Judge's Secretary Supplement	17,400	19,200	1,800
51-2200	Social Security (FICA) Contributions	1,203	1,975	772
51-2300	Medicare	280	460	180
51-2700	Workers Compensation	73	105	32
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		93,128	97,802	4,674
200 - PURCHASED/CONTRACTED SERVICES				
52-1301	Court Reporter	105,000	105,000	0

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
52-1302	Interpreter/Witness/Indigent Reporter	4,000	4,500	500
52-3851	Contract Cost Allocation	19,988	21,647	1,659
52-2202	Equipment Repairs and Maintenance	750	1,000	250
52-2204	Building Repairs and Maintenance	8,478	8,478	0
52-3101	General Liability Insurance	226	189	(37)
52-3105	Building and Property Insurance	3,343	4,000	657
52-3201	Communications	4,000	3,000	(1,000)
52-3203	Postage and Shipping	400	400	0
52-3301	Grand Jury Presentment	750	750	0
52-3400	Printing and Binding	221	150	(71)
52-3601	Dues, Certification Fees, Subscriptions	750	750	0
52-3603	Jury Per Diem	75,000	37,500	(37,500)
52-3604	Witness Fees	5,000	4,500	(500)
52-3700	Education and Training	500	1,500	1,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		228,406	193,364	(35,042)
300 - SUPPLIES				
53-1101	Office Supplies	1,429	1,000	(429)
53-1230	Utilities	17,804	17,804	0
53-1805	Computer Hardware / Software	2,957	0	(2,957)
Account Classification Total: 300 - SUPPLIES		22,190	18,804	(3,386)
Department Total: 2150 - Superior Court		**343,724**	**309,970**	**(33,754)**
Department:	**2180 - Clerk of Courts**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	508,547	509,080	533
51-1200	Part-time Employees	22,620	23,490	870
51-1300	Overtime	12,180	12,000	(180)
51-1450	Board - Equalization	3,500	3,500	0
51-2102	Medical Insurance	169,034	169,039	5
51-2103	Life Insurance	1,393	1,332	(61)
51-2200	Social Security (FICA) Contributions	33,928	34,492	564
51-2300	Medicare	7,935	8,068	133
51-2400	Retirement Contribution	92,722	95,565	2,843
51-2700	Workers Compensation	1,967	1,784	(183)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		853,826	858,350	4,524
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	120	140	20
52-2220	Computer/Software Maintenance	36,600	39,000	2,400
52-3851	Contract Cost Allocation	27,590	29,190	1,600
52-2202	Equipment Repairs and Maintenance	100	0	(100)
52-2204	Building Repairs and Maintenance	7,061	7,061	0
52-3101	General Liability Insurance	2,033	1,696	(337)
52-3105	Building and Property Insurance	2,784	3,331	547
52-3106	Bonds Fidelity	1,045	1,030	(15)
52-3201	Communications	5,400	5,400	0
52-3203	Postage and Shipping	6,750	7,215	465
52-3300	Advertising	300	300	0
52-3400	Printing and Binding	2,000	2,000	0
52-3500	Travel	2,500	2,500	0
52-3505	Mileage - Non-Overnight Travel	840	840	0
52-3601	Dues, Certification Fees, Subscriptions	1,900	2,450	550
52-3700	Education and Training	650	650	0
52-3852	Contract Services	12,000	12,000	0
52-3900	Other Purchased Services	45,000	45,000	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		154,673	159,803	5,130
300 - SUPPLIES				
53-1101	Office Supplies	13,600	12,500	(1,100)

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
53-1102	Uniforms	286	286	0
53-1230	Utilities	14,828	14,828	0
53-1815	Office Furniture	225	225	0
Account Classification Total: 300 - SUPPLIES		28,939	27,839	(1,100)
Department Total: 2180 - Clerk of Courts		**1,037,438**	**1,045,992**	**8,554**
Department: 2200 - District Attorney				
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	16,545	17,504	959
52-2204	Building Repairs and Maintenance	4,230	4,230	0
52-3105	Building and Property Insurance	1,668	1,996	328
52-3201	Communications	1,360	1,360	0
52-3203	Postage and Shipping	0	25	25
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		23,803	25,115	1,312
300 - SUPPLIES				
53-1230	Utilities	8,883	8,883	0
Account Classification Total: 300 - SUPPLIES		8,883	8,883	0
700 - OTHER COSTS				
57-2001	Allocation	1,022,586	1,013,145	(9,441)
Account Classification Total: 700 - OTHER COSTS		1,022,586	1,013,145	(9,441)
Department Total: 2200 - District Attorney		**1,055,272**	**1,047,143**	**(8,129)**
Department: 2300 - State Court				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	221,666	221,621	(45)
51-1200	Part-time Employees	0	10,850	10,850
51-2102	Medical Insurance	39,008	39,009	1
51-2103	Life Insurance	303	396	93
51-2200	Social Security (FICA) Contributions	13,256	13,607	351
51-2300	Medicare	3,213	3,266	53
51-2400	Retirement Contribution	14,297	16,228	1,931
51-2700	Workers Compensation	819	742	(77)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		292,562	305,719	13,157
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	4,000	4,000	0
52-1206	Employee Medical Exam	80	80	0
52-1301	Court Reporter	1,000	0	(1,000)
52-1302	Interpreter/Witness/Indigent Reporter	5,000	3,500	(1,500)
52-3851	Contract Cost Allocation	7,451	8,092	641
52-2202	Equipment Repairs and Maintenance	900	700	(200)
52-2204	Building Repairs and Maintenance	3,298	3,298	0
52-3101	General Liability Insurance	678	566	(112)
52-3105	Building and Property Insurance	1,301	1,556	255
52-3201	Communications	1,600	1,400	(200)
52-3203	Postage and Shipping	50	50	0
52-3400	Printing and Binding	50	50	0
52-3500	Travel	1,500	1,000	(500)
52-3505	Mileage - Non-Overnight Travel	200	200	0
52-3601	Dues, Certification Fees, Subscriptions	500	500	0
52-3603	Jury Per Diem	20,000	10,000	(10,000)
52-3700	Education and Training	1,000	1,000	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		48,608	35,992	(12,616)
300 - SUPPLIES				
53-1101	Office Supplies	1,000	1,000	0
53-1230	Utilities	6,926	6,926	0
53-1805	Computer Hardware / Software	5,400	500	(4,900)
53-1810	Office Equipment	100	0	(100)
53-1815	Office Furniture	1,500	500	(1,000)

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
Account Classification Total: 300 - SUPPLIES		14,926	8,926	(6,000)
Department Total: 2300 - State Court		**356,096**	**350,637**	**(5,459)**
Department: 2350 - Solicitor				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	344,665	385,365	40,700
51-1200	Part-time Employees	9,040	5,302	(3,738)
51-2102	Medical Insurance	78,016	91,021	13,005
51-2103	Life Insurance	712	642	(70)
51-2200	Social Security (FICA) Contributions	22,511	25,087	2,576
51-2300	Medicare	5,264	5,865	601
51-2400	Retirement Contribution	47,032	72,869	25,837
51-2700	Workers Compensation	694	616	(78)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		507,934	586,767	78,833
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-3851	Contract Cost Allocation	8,227	8,815	588
52-2202	Equipment Repairs and Maintenance	1,860	2,500	640
52-2204	Building Repairs and Maintenance	2,841	2,841	0
52-3101	General Liability Insurance	979	817	(162)
52-3105	Building and Property Insurance	1,120	1,341	221
52-3201	Communications	4,500	4,500	0
52-3203	Postage and Shipping	1,200	1,200	0
52-3400	Printing and Binding	700	700	0
52-3500	Travel	750	397	(353)
52-3505	Mileage - Non-Overnight Travel	1,000	0	(1,000)
52-3601	Dues, Certification Fees, Subscriptions	1,500	1,000	(500)
52-3700	Education and Training	1,000	1,000	0
52-3852	Contract Services	1	0	(1)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		25,778	25,211	(567)
300 - SUPPLIES				
53-1101	Office Supplies	1,750	1,750	0
53-1230	Utilities	5,966	5,966	0
53-1805	Computer Hardware / Software	2,470	1,360	(1,110)
53-1810	Office Equipment	8,116	780	(7,336)
53-1820	Communications Equipment	100	0	(100)
Account Classification Total: 300 - SUPPLIES		18,402	9,856	(8,546)
Department Total: 2350 - Solicitor		**552,114**	**621,834**	**69,720**
Department: 2400 - Magistrate Court				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	253,148	275,951	22,803
51-1200	Part-time Employees	11,554	0	(11,554)
51-2102	Medical Insurance	65,013	65,015	2
51-2103	Life Insurance	624	591	(33)
51-2200	Social Security (FICA) Contributions	16,422	17,387	965
51-2300	Medicare	3,841	4,066	225
51-2400	Retirement Contribution	25,370	25,962	592
51-2700	Workers Compensation	980	925	(55)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		376,952	389,897	12,945
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	80	80	0
52-1302	Interpreter/Witness/Indigent Reporter	2,000	2,000	0
52-2220	Computer/Software Maintenance	36,000	36,000	0
52-3851	Contract Cost Allocation	14,222	15,343	1,121
52-2202	Equipment Repairs and Maintenance	700	700	0
52-2204	Building Repairs and Maintenance	5,606	5,606	0
52-3101	General Liability Insurance	829	691	(138)

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
52-3105	Building and Property Insurance	2,210	2,645	435
52-3106	Bonds Fidelity	600	600	0
52-3201	Communications	2,000	1,750	(250)
52-3203	Postage and Shipping	1,600	1,600	0
52-3400	Printing and Binding	1,500	1,500	0
52-3500	Travel	525	0	(525)
52-3601	Dues, Certification Fees, Subscriptions	700	700	0
52-3700	Education and Training	750	0	(750)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		69,322	69,215	(107)
300 - SUPPLIES				
53-1101	Office Supplies	2,200	2,000	(200)
53-1230	Utilities	11,771	11,771	0
53-1805	Computer Hardware / Software	1,000	500	(500)
53-1810	Office Equipment	5,647	500	(5,147)
53-1815	Office Furniture	900	0	(900)
Account Classification Total: 300 - SUPPLIES		21,518	14,771	(6,747)
Department Total: 2400 - Magistrate Court		**467,792**	**473,883**	**6,091**
Department:	**2450 - Probate Court**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	170,657	171,755	1,098
51-2102	Medical Insurance	52,010	52,012	2
51-2103	Life Insurance	363	456	93
51-2200	Social Security (FICA) Contributions	10,580	10,822	242
51-2300	Medicare	2,473	2,531	58
51-2400	Retirement Contribution	30,923	31,245	322
51-2700	Workers Compensation	631	576	(55)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		267,637	269,397	1,760
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	0	100	100
52-1213	Lunacy Hearing Fees	1,800	1,800	0
52-2220	Computer/Software Maintenance	3,600	213	(3,387)
52-3851	Contract Cost Allocation	16,525	18,091	1,566
52-2202	Equipment Repairs and Maintenance	675	700	25
52-2204	Building Repairs and Maintenance	8,262	8,262	0
52-3101	General Liability Insurance	603	503	(100)
52-3105	Building and Property Insurance	3,257	3,898	641
52-3106	Bonds Fidelity	400	400	0
52-3201	Communications	1,950	1,950	0
52-3203	Postage and Shipping	1,800	1,800	0
52-3400	Printing and Binding	150	150	0
52-3500	Travel	2,800	4,300	1,500
52-3505	Mileage - Non-Overnight Travel	300	350	50
52-3601	Dues, Certification Fees, Subscriptions	500	500	0
52-3700	Education and Training	1,300	1,500	200
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		43,922	44,517	595
300 - SUPPLIES				
53-1101	Office Supplies	2,350	2,400	50
53-1230	Utilities	17,350	17,350	0
53-1400	Books and Periodicals	75	150	75
53-1805	Computer Hardware / Software	500	1,200	700
53-1810	Office Equipment	350	350	0
53-1815	Office Furniture	500	0	(500)
Account Classification Total: 300 - SUPPLIES		21,125	21,450	325
Department Total: 2450 - Probate Court		**332,684**	**335,364**	**2,680**
Department:	**2600 - Juvenile Justice**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
51-1100	Regular Employees	518,280	521,286	3,006
51-1200	Part-time Employees	16,256	18,886	2,630
51-2102	Medical Insurance	117,023	117,027	4
51-2103	Life Insurance	1,212	1,197	(15)
51-2200	Social Security (FICA) Contributions	33,158	34,016	858
51-2300	Medicare	7,755	7,956	201
51-2400	Retirement Contribution	70,653	72,803	2,150
51-2700	Workers Compensation	1,979	1,810	(169)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		766,316	774,981	8,665
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	209,200	209,200	0
52-1206	Employee Medical Exam	300	150	(150)
52-1301	Court Reporter	0	323	323
52-1302	Interpreter/Witness/Indigent Reporter	2,307	826	(1,481)
52-2220	Computer/Software Maintenance	21,803	20,000	(1,803)
52-3851	Contract Cost Allocation	26,477	28,850	2,373
52-2202	Equipment Repairs and Maintenance	2,045	2,065	20
52-2203	Vehicle Repairs and Maintenance	400	400	0
52-2204	Building Repairs and Maintenance	12,336	12,335	(1)
52-3101	General Liability Insurance	1,431	1,193	(238)
52-3103	Auto Insurance	700	656	(44)
52-3105	Building and Property Insurance	4,018	4,743	725
52-3106	Bonds Fidelity	448	361	(87)
52-3201	Communications	5,600	5,600	0
52-3203	Postage and Shipping	1,700	1,820	120
52-3205	Cell Phone	1,300	1,000	(300)
52-3300	Advertising	84	105	21
52-3400	Printing and Binding	200	340	140
52-3500	Travel	3,684	0	(3,684)
52-3505	Mileage - Non-Overnight Travel	600	0	(600)
52-3601	Dues, Certification Fees, Subscriptions	425	425	0
52-3700	Education and Training	2,783	3,433	650
52-3900	Other Purchased Services	19,200	19,200	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		317,041	313,025	(4,016)
300 - SUPPLIES				
53-1101	Office Supplies	4,500	5,000	500
53-1102	Uniforms	42	0	(42)
53-1110	Program Supplies and Materials	1,750	250	(1,500)
53-1123	Tires and Tubes	400	400	0
53-1230	Utilities	25,904	25,904	0
53-1270	Auto Fuel	1,000	1,000	0
53-1805	Computer Hardware / Software	3,688	2,000	(1,688)
53-1815	Office Furniture	1,752	0	(1,752)
Account Classification Total: 300 - SUPPLIES		39,036	34,554	(4,482)
Department Total: 2600 - Juvenile Justice		**1,122,393**	**1,122,560**	**167**
Department: 2800 - Public Defender				
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	1,797	1,839	42
52-2202	Equipment Repairs and Maintenance	200	200	0
52-2204	Building Repairs and Maintenance	1,114	1,114	0
52-3105	Building and Property Insurance	53	63	10
52-3201	Communications	4,320	4,320	0
52-3203	Postage and Shipping	300	300	0
52-3400	Printing and Binding	400	200	(200)
52-3601	Dues, Certification Fees, Subscriptions	1,933	1,933	0
52-3910	Court Costs and Other Evidence Charges	200	200	0

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		10,317	10,169	(148)
300 - SUPPLIES				
53-1101	Office Supplies	3,000	2,800	(200)
53-1230	Utilities	4,000	4,000	0
53-1400	Books and Periodicals	800	800	0
53-1810	Office Equipment	986	0	(986)
53-1815	Office Furniture	132	0	(132)
Account Classification Total: 300 - SUPPLIES		8,918	7,600	(1,318)
700 - OTHER COSTS				
57-2001	Allocation	580,000	580,000	0
Account Classification Total: 700 - OTHER COSTS		580,000	580,000	0
Department Total: 2800 - Public Defender		**599,235**	**597,769**	**(1,466)**
Department: 3300 - Sheriff				
Division: 3310 - Sheriff Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	3,826,586	3,824,721	(1,865)
51-1200	Part-time Employees	62,400	64,800	2,400
51-1300	Overtime	73,182	125,000	51,818
51-2102	Medical Insurance	1,118,226	1,118,258	32
51-2103	Life Insurance	11,221	10,518	(703)
51-2200	Social Security (FICA) Contributions	245,324	253,917	8,593
51-2300	Medicare	57,382	59,384	2,002
51-2400	Retirement Contribution	706,703	717,996	11,293
51-2700	Workers Compensation	85,778	84,450	(1,328)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		6,186,802	6,259,044	72,242
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,500	1,500	0
52-2220	Computer/Software Maintenance	11,598	21,692	10,094
52-3851	Contract Cost Allocation	58,266	61,167	2,901
52-2201	Computer Maintenance	450	450	0
52-2202	Equipment Repairs and Maintenance	14,605	14,605	0
52-2203	Vehicle Repairs and Maintenance	79,500	70,000	(9,500)
52-2204	Building Repairs and Maintenance	13,000	13,001	1
52-2206	Boat Repair and Maintenance	1,500	1,000	(500)
52-3101	General Liability Insurance	11,350	10,800	(550)
52-3102	Law Enforcement Liability	51,400	44,500	(6,900)
52-3103	Auto Insurance	38,975	35,697	(3,278)
52-3105	Building and Property Insurance	33,055	39,579	6,524
52-3106	Bonds Fidelity	9,000	8,550	(450)
52-3201	Communications	17,936	16,020	(1,916)
52-3203	Postage and Shipping	2,500	2,500	0
52-3204	Non-Telephone Communication	1,865	3,000	1,135
52-3205	Cell Phone	33,500	33,500	0
52-3300	Advertising	1,500	1,000	(500)
52-3400	Printing and Binding	2,000	1,000	(1,000)
52-3500	Travel	12,000	13,875	1,875
52-3505	Mileage - Non-Overnight Travel	0	0	0
52-3601	Dues, Certification Fees, Subscriptions	4,000	4,000	0
52-3602	Vehicle Tag and Title	500	500	0
52-3605	Motor Vehicle Impact Fee - GA,DOR	100	100	0
52-3615	Georgia Sheriffs Assoc Database Fee	500	500	0
52-3700	Education and Training	6,000	6,930	930
52-3900	Other Purchased Services	25,450	25,500	50
52-3930	Travel for Prisoners	1,200	2,500	1,300
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		433,250	433,466	216
300 - SUPPLIES				

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
53-1101	Office Supplies	10,000	10,000	0
53-1102	Uniforms	19,000	18,000	(1,000)
53-1108	Tactical Defense Supplies	30,800	24,800	(6,000)
53-1110	Program Supplies and Materials	7,000	6,000	(1,000)
53-1114	Intoximeter Supplies	471	400	(71)
53-1123	Tires and Tubes	25,000	25,000	0
53-1175	US DOJ Bulletproof Vest	3,000	3,000	0
53-1230	Utilities	22,868	22,868	0
53-1270	Auto Fuel	292,000	278,000	(14,000)
53-1301	Food Table Supplies	500	500	0
53-1805	Computer Hardware / Software	7,500	1,000	(6,500)
53-1815	Office Furniture	500	0	(500)
53-1830	Other Equipment	500	500	0
Account Classification Total: 300 - SUPPLIES		419,139	390,068	(29,071)
Division Total: 3310 - Sheriff Administration		**7,039,191**	**7,082,578**	**43,387**
Division: 3326 - Jail Operations				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	2,196,248	2,176,671	(19,577)
51-1300	Overtime	253,750	243,750	(10,000)
51-2102	Medical Insurance	793,160	793,183	23
51-2103	Life Insurance	6,715	6,096	(619)
51-2200	Social Security (FICA) Contributions	144,544	147,624	3,080
51-2300	Medicare	35,645	36,194	549
51-2400	Retirement Contribution	401,881	403,055	1,174
51-2700	Workers Compensation	50,827	49,913	(914)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		3,882,770	3,856,486	(26,284)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,000	1,000	0
52-1208	Medical Fees	1,000,000	1,000,000	0
52-2220	Computer/Software Maintenance	6,850	10,900	4,050
52-2141	Grounds Maintenance	600	500	(100)
52-2202	Equipment Repairs and Maintenance	30,739	28,000	(2,739)
52-2204	Building Repairs and Maintenance	142,110	131,260	(10,850)
52-3101	General Liability Insurance	9,186	7,660	(1,526)
52-3102	Law Enforcement Liability	32,315	32,316	1
52-3106	Bonds Fidelity	500	0	(500)
52-3201	Communications	3,720	10,100	6,380
52-3203	Postage and Shipping	150	150	0
52-3204	Non-Telephone Communication	2,900	2,000	(900)
52-3400	Printing and Binding	0	100	100
52-3500	Travel	7,500	8,000	500
52-3601	Dues, Certification Fees, Subscriptions	400	350	(50)
52-3606	Prison Housing - Other	1,000	1,000	0
52-3700	Education and Training	2,600	3,500	900
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		1,241,570	1,236,836	(4,734)
300 - SUPPLIES				
53-1101	Office Supplies	7,500	7,000	(500)
53-1102	Uniforms	7,500	8,000	500
53-1103	Protective Clothing	500	500	0
53-1104	Inmate Clothing	3,000	2,000	(1,000)
53-1105	Inmate Supplies	32,000	29,000	(3,000)
53-1107	Janitorial Supplies	45,000	42,000	(3,000)
53-1114	Intoximeter Supplies	500	500	0
53-1230	Utilities	450,000	400,000	(50,000)
53-1301	Food Table Supplies	550,000	550,000	0
53-1600	Small Equipment	2,000	1,000	(1,000)

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
53-1805	Computer Hardware / Software	1,000	1,000	0
53-1830	Other Equipment	5,000	3,500	(1,500)
Account Classification Total: 300 - SUPPLIES		1,104,000	1,044,500	(59,500)
Division Total: 3326 - Jail Operations		**6,228,340**	**6,137,822**	**(90,518)**
Division:	**3395 - S/O - Detail & Work Release**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	387,699	349,875	(37,824)
51-1300	Overtime	30,450	30,450	0
51-1900	Salary Supplements	1,667	0	(1,667)
51-2102	Medical Insurance	117,024	104,024	(13,000)
51-2103	Life Insurance	1,147	978	(169)
51-2200	Social Security (FICA) Contributions	25,927	23,932	(1,995)
51-2300	Medicare	6,065	5,597	(468)
51-2400	Retirement Contribution	70,250	65,053	(5,197)
51-2700	Workers Compensation	9,269	8,179	(1,090)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		649,498	588,088	(61,410)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,000	250	(750)
52-1208	Medical Fees	8,000	4,000	(4,000)
52-2220	Computer/Software Maintenance	2,600	2,600	0
52-3851	Contract Cost Allocation	4,193	4,290	97
52-2141	Grounds Maintenance	165	0	(165)
52-2201	Computer Maintenance	125	125	0
52-2202	Equipment Repairs and Maintenance	22,180	9,100	(13,080)
52-2203	Vehicle Repairs and Maintenance	5,000	2,250	(2,750)
52-2204	Building Repairs and Maintenance	11,200	19,225	8,025
52-3101	General Liability Insurance	1,205	1,005	(200)
52-3102	Law Enforcement Liability	4,238	4,239	1
52-3103	Auto Insurance	700	656	(44)
52-3105	Building and Property Insurance	6,125	7,329	1,204
52-3106	Bonds Fidelity	425	0	(425)
52-3201	Communications	6,680	7,680	1,000
52-3203	Postage and Shipping	100	100	0
52-3205	Cell Phone	3,500	2,500	(1,000)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		77,436	65,349	(12,087)
300 - SUPPLIES				
53-1101	Office Supplies	1,500	1,250	(250)
53-1102	Uniforms	2,500	2,000	(500)
53-1104	Inmate Clothing	2,000	2,000	0
53-1105	Inmate Supplies	2,000	2,000	0
53-1107	Janitorial Supplies	1,500	1,250	(250)
53-1114	Intoximeter Supplies	2,500	2,500	0
53-1123	Tires and Tubes	1,000	600	(400)
53-1125	Drug Testing/Monitoring Supplies	2,500	2,500	0
53-1230	Utilities	115,000	115,000	0
53-1270	Auto Fuel	2,500	3,000	500
53-1301	Food Table Supplies	57,920	72,000	14,080
53-1600	Small Equipment	100	0	(100)
53-1805	Computer Hardware / Software	4,300	300	(4,000)
53-1815	Office Furniture	500	0	(500)
Account Classification Total: 300 - SUPPLIES		195,820	204,400	8,580
Division Total: 3395 - S/O - Detail & Work Release		**922,754**	**857,837**	**(64,917)**
Department Total: 3300 - Sheriff		**14,190,285**	**14,078,237**	**(112,048)**
Department:	**3500 - Fire and Rescue**			
Division:	**3510 - Fire Administration**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
51-1100	Regular Employees	2,748,796	2,620,819	(127,977)
51-1200	Part-time Employees	22,620	207,070	184,450
51-1300	Overtime	192,850	192,850	0
51-2102	Medical Insurance	766,366	754,174	(12,192)
51-2103	Life Insurance	8,253	6,765	(1,488)
51-2200	Social Security (FICA) Contributions	173,126	187,747	14,621
51-2300	Medicare	40,489	44,717	4,228
51-2400	Retirement Contribution	504,365	484,215	(20,150)
51-2700	Workers Compensation	60,554	57,419	(3,135)
51-2910	Firefighter Cancer Ins HB 146	8,300	17,000	8,700
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		4,525,719	4,572,776	47,057
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	900	900	0
52-2220	Computer/Software Maintenance	3,250	3,250	0
52-3851	Contract Cost Allocation	8,985	9,191	206
52-2130	Custodial	552	1,552	1,000
52-2142	Grounds Improvements	2,000	2,000	0
52-2202	Equipment Repairs and Maintenance	20,700	20,000	(700)
52-2203	Vehicle Repairs and Maintenance	56,500	44,000	(12,500)
52-2204	Building Repairs and Maintenance	15,000	15,000	0
52-3101	General Liability Insurance	8,659	8,100	(559)
52-3103	Auto Insurance	70,800	73,455	2,655
52-3105	Building and Property Insurance	3,495	4,182	687
52-3106	Bonds Fidelity	500	59	(441)
52-3201	Communications	34,557	36,841	2,284
52-3203	Postage and Shipping	150	100	(50)
52-3204	Non-Telephone Communication	2,148	2,148	0
52-3205	Cell Phone	3,900	2,720	(1,180)
52-3400	Printing and Binding	500	900	400
52-3500	Travel	2,100	3,500	1,400
52-3505	Mileage - Non-Overnight Travel	150	100	(50)
52-3601	Dues, Certification Fees, Subscriptions	4,000	5,000	1,000
52-3605	Motor Vehicle Impact Fee - GA,DOR	1,700	1,700	0
52-3700	Education and Training	10,000	10,000	0
52-3900	Other Purchased Services	14,260	14,460	200
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		264,806	259,158	(5,648)
300 - SUPPLIES				
53-1101	Office Supplies	2,000	2,800	800
53-1102	Uniforms	28,612	31,000	2,388
53-1103	Protective Clothing	12,000	12,000	0
53-1106	Photo Supplies and Processing	100	100	0
53-1107	Janitorial Supplies	4,000	4,000	0
53-1109	Medical Rescue Supplies	11,000	11,000	0
53-1110	Program Supplies and Materials	3,000	3,000	0
53-1112	Employee Awards Program	3,000	15,000	12,000
53-1113	Other Supplies & Essentials	1,500	1,500	0
53-1120	Hazardous Materials Agents	5,500	6,000	500
53-1123	Tires and Tubes	10,700	5,000	(5,700)
53-1230	Utilities	60,000	75,000	15,000
53-1240	Bottled Gas	7,000	7,000	0
53-1270	Auto Fuel	50,000	52,000	2,000
53-1400	Books and Periodicals	1,000	1,000	0
53-1805	Computer Hardware / Software	5,000	5,000	0
53-1810	Office Equipment	1,000	1,000	0
53-1830	Other Equipment	8,500	8,500	0
53-1840	Non Cap Communications Equipment	4,150	7,400	3,250

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
Account Classification Total: 300 - SUPPLIES		218,062	248,300	30,238
Division Total: 3510 - Fire Administration		**5,008,587**	**5,080,234**	**71,647**
Division: 3920 - Emergency Management				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	0	81,054	81,054
51-2102	Medical Insurance	0	13,003	13,003
51-2103	Life Insurance	0	150	150
51-2200	Social Security (FICA) Contributions	0	5,107	5,107
51-2300	Medicare	0	1,194	1,194
51-2400	Retirement Contribution	0	14,776	14,776
51-2700	Workers Compensation	0	1,647	1,647
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		0	116,931	116,931
200 - PURCHASED/CONTRACTED SERVICES				
52-2203	Vehicle Repairs and Maintenance	0	500	500
52-3101	General Liability Insurance	0	126	126
52-3103	Auto Insurance	0	328	328
52-3205	Cell Phone	0	1,176	1,176
52-3400	Printing and Binding	0	100	100
52-3500	Travel	0	600	600
52-3601	Dues, Certification Fees, Subscriptions	0	100	100
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		0	2,930	2,930
300 - SUPPLIES				
53-1101	Office Supplies	0	200	200
53-1102	Uniforms	0	200	200
53-1270	Auto Fuel	0	3,000	3,000
53-1300	Food and Catering	0	1,200	1,200
53-1830	Other Equipment	0	5,000	5,000
Account Classification Total: 300 - SUPPLIES		0	9,600	9,600
Division Total: 3920 - Emergency Management		**0**	**129,461**	**129,461**
Department Total: 3500 - Fire and Rescue		**5,008,587**	**5,209,695**	**201,108**
Department: 3700 - Coroner				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	28,775	31,341	2,566
51-1200	Part-time Employees	10,500	10,000	(500)
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	56	51	(5)
51-2200	Social Security (FICA) Contributions	2,445	1,975	(470)
51-2300	Medicare	572	462	(110)
51-2700	Workers Compensation	796	593	(203)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		56,147	57,425	1,278
200 - PURCHASED/CONTRACTED SERVICES				
52-2220	Computer/Software Maintenance	600	600	0
52-3851	Contract Cost Allocation	599	613	14
52-3101	General Liability Insurance	302	252	(50)
52-3102	Law Enforcement Liability	1,060	1,060	0
52-3106	Bonds Fidelity	330	300	(30)
52-3201	Communications	40	36	(4)
52-3204	Non-Telephone Communication	1,200	1,320	120
52-3205	Cell Phone	2,000	2,000	0
52-3500	Travel	1,600	1,600	0
52-3505	Mileage - Non-Overnight Travel	3,905	3,905	0
52-3601	Dues, Certification Fees, Subscriptions	450	450	0
52-3700	Education and Training	2,000	2,000	0
52-3900	Other Purchased Services	31,775	29,655	(2,120)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		45,861	43,791	(2,070)
300 - SUPPLIES				

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
53-1109	Medical Rescue Supplies	1,700	1,700	0
Account Classification Total: 300 - SUPPLIES		1,700	1,700	0
Department Total: 3700 - Coroner		**103,708**	**102,916**	**(792)**
Department: 3900 - Marshal				
Division: 3905 - Marshal Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	251,192	258,381	7,189
51-1300	Overtime	8,293	2,000	(6,293)
51-2102	Medical Insurance	65,013	65,015	2
51-2103	Life Insurance	718	669	(49)
51-2200	Social Security (FICA) Contributions	15,700	16,405	705
51-2300	Medicare	3,672	3,837	165
51-2400	Retirement Contribution	45,517	48,662	3,145
51-2700	Workers Compensation	5,345	5,374	29
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		395,450	400,343	4,893
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	200	100	(100)
52-3851	Contract Cost Allocation	3,894	4,160	266
52-2202	Equipment Repairs and Maintenance	700	700	0
52-2203	Vehicle Repairs and Maintenance	500	1,000	500
52-2204	Building Repairs and Maintenance	1,264	1,264	0
52-3101	General Liability Insurance	603	628	25
52-3102	Law Enforcement Liability	2,119	2,120	1
52-3103	Auto Insurance	1,400	1,312	(88)
52-3105	Building and Property Insurance	499	597	98
52-3106	Bonds Fidelity	331	330	(1)
52-3201	Communications	2,200	2,200	0
52-3203	Postage and Shipping	1,500	1,800	300
52-3205	Cell Phone	2,000	3,500	1,500
52-3400	Printing and Binding	750	750	0
52-3500	Travel	1,000	2,000	1,000
52-3601	Dues, Certification Fees, Subscriptions	600	600	0
52-3700	Education and Training	2,000	1,250	(750)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		21,560	24,311	2,751
300 - SUPPLIES				
53-1101	Office Supplies	2,100	1,500	(600)
53-1102	Uniforms	1,800	2,000	200
53-1106	Photo Supplies and Processing	0	100	100
53-1108	Tactical Defense Supplies	700	700	0
53-1112	Employee Awards Program	300	0	(300)
53-1123	Tires and Tubes	1,000	700	(300)
53-1230	Utilities	2,654	2,654	0
53-1270	Auto Fuel	10,811	10,700	(111)
53-1805	Computer Hardware / Software	1,000	500	(500)
53-1830	Other Equipment	140	100	(40)
Account Classification Total: 300 - SUPPLIES		20,505	18,954	(1,551)
Division Total: 3905 - Marshal Administration		**437,515**	**443,608**	**6,093**
Division: 3910 - Animal Control				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	76,194	79,909	3,715
51-1300	Overtime	316	2,000	1,684
51-2102	Medical Insurance	26,005	26,006	1
51-2103	Life Insurance	238	234	(4)
51-2200	Social Security (FICA) Contributions	4,850	5,158	308
51-2300	Medicare	1,135	1,207	72
51-2400	Retirement Contribution	14,980	17,277	2,297

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
51-2700	Workers Compensation	1,821	1,867	46
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		125,539	133,658	8,119
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	1,000	0	(1,000)
52-1206	Employee Medical Exam	300	200	(100)
52-2202	Equipment Repairs and Maintenance	300	200	(100)
52-2203	Vehicle Repairs and Maintenance	1,200	700	(500)
52-3101	General Liability Insurance	302	252	(50)
52-3102	Law Enforcement Liability	1,060	1,060	0
52-3103	Auto Insurance	700	984	284
52-3106	Bonds Fidelity	161	30	(131)
52-3300	Advertising	600	500	(100)
52-3500	Travel	1,000	500	(500)
52-3601	Dues, Certification Fees, Subscriptions	500	250	(250)
52-3608	Housing of Animals	90,000	130,000	40,000
52-3700	Education and Training	500	300	(200)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		97,623	134,976	37,353
300 - SUPPLIES				
53-1101	Office Supplies	200	200	0
53-1102	Uniforms	600	600	0
53-1123	Tires and Tubes	0	500	500
53-1124	Animal Control Supplies	1,000	800	(200)
53-1270	Auto Fuel	12,000	7,500	(4,500)
53-1830	Other Equipment	500	500	0
Account Classification Total: 300 - SUPPLIES		14,300	10,100	(4,200)
Division Total: 3910 - Animal Control		**237,462**	**278,734**	**41,272**
Department Total: 3900 - Marshal		**674,977**	**722,342**	**47,365**
Department: 4200 - Roads and Engineering				
Division: 4210 - Roads & Engineering Admin				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	1,050,106	1,101,363	51,257
51-1200	Part-time Employees	17,191	17,852	661
51-1300	Overtime	36,540	36,500	(40)
51-2102	Medical Insurance	351,071	390,090	39,019
51-2103	Life Insurance	3,075	2,670	(405)
51-2200	Social Security (FICA) Contributions	68,452	73,556	5,104
51-2300	Medicare	16,009	17,201	1,192
51-2400	Retirement Contribution	190,977	203,079	12,102
51-2700	Workers Compensation	43,022	43,881	859
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		1,776,443	1,886,192	109,749
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	850	850	0
52-1303	Surveying	650	550	(100)
52-2220	Computer/Software Maintenance	1,800	1,200	(600)
52-3851	Contract Cost Allocation	3,594	3,677	83
52-2201	Computer Maintenance	250	300	50
52-2202	Equipment Repairs and Maintenance	63,000	55,000	(8,000)
52-2203	Vehicle Repairs and Maintenance	35,000	35,000	0
52-2204	Building Repairs and Maintenance	3,500	3,500	0
52-2205	Road/Bridge Repairs and Maintenance	2,000	322,042	320,042
52-2320	Rental of Equipment and Vehicles	2,200	2,200	0
52-3101	General Liability Insurance	3,840	3,830	(10)
52-3103	Auto Insurance	20,750	23,142	2,392
52-3105	Building and Property Insurance	314	316	2
52-3106	Bonds Fidelity	31	30	(1)
52-3201	Communications	4,650	4,500	(150)

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
52-3203	Postage and Shipping	50	50	0
52-3205	Cell Phone	5,500	5,500	0
52-3300	Advertising	120	100	(20)
52-3400	Printing and Binding	130	150	20
52-3500	Travel	2,500	2,500	0
52-3505	Mileage - Non-Overnight Travel	150	150	0
52-3601	Dues, Certification Fees, Subscriptions	2,500	2,000	(500)
52-3605	Motor Vehicle Impact Fee - GA,DOR	1,250	1,250	0
52-3700	Education and Training	3,500	3,500	0
52-3852	Contract Services	800	0	(800)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		158,929	471,337	312,408
300 - SUPPLIES				
53-1101	Office Supplies	600	600	0
53-1102	Uniforms	4,250	4,500	250
53-1103	Protective Clothing	1,600	1,500	(100)
53-1107	Janitorial Supplies	1,000	1,000	0
53-1112	Employee Awards Program	1,250	1,250	0
53-1115	Road Maintenance Supplies	26,500	15,000	(11,500)
53-1116	Supplies-Blades, LP gas	500	500	0
53-1117	Seed and Fertilizer	2,500	4,000	1,500
53-1119	Sign Post Materials	2,500	3,500	1,000
53-1122	Erosion Control Supplies	100	100	0
53-1123	Tires and Tubes	17,000	17,000	0
53-1230	Utilities	17,500	17,500	0
53-1240	Bottled Gas	400	400	0
53-1270	Auto Fuel	71,250	71,250	0
53-1600	Small Equipment	1,000	750	(250)
53-1805	Computer Hardware / Software	1,100	1,200	100
53-1810	Office Equipment	50	100	50
53-1815	Office Furniture	0	3,500	3,500
53-1820	Communications Equipment	2,900	2,900	0
53-1830	Other Equipment	5,000	5,000	0
Account Classification Total: 300 - SUPPLIES		157,000	151,550	(5,450)
400 - CAPITAL OUTLAYS				
54-2250	Heavy Equipment	0	0	0
54-2510	Office Equipment	6,500	0	(6,500)
Account Classification Total: 400 - CAPITAL OUTLAYS		6,500	0	(6,500)
Division Total: 4210 - Roads & Engineering Admin		**2,098,872**	**2,509,079**	**410,207**
Division: 4226 - SO D/WR - ROW Detail				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	239,153	274,864	35,711
51-1300	Overtime	8,120	8,120	0
51-2102	Medical Insurance	65,013	65,015	2
51-2103	Life Insurance	717	780	63
51-2200	Social Security (FICA) Contributions	15,332	17,821	2,489
51-2300	Medicare	3,585	4,167	582
51-2400	Retirement Contribution	43,335	50,073	6,738
51-2700	Workers Compensation	5,715	6,427	712
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		380,970	427,267	46,297
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	140	140	0
52-2202	Equipment Repairs and Maintenance	11,500	5,500	(6,000)
52-2203	Vehicle Repairs and Maintenance	9,500	9,500	0
52-2205	Road/Bridge Repairs and Maintenance	289,042	0	(289,042)
52-3101	General Liability Insurance	904	754	(150)
52-3102	Law Enforcement Liability	3,179	3,179	0

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
52-3103	Auto Insurance	3,150	2,296	(854)
52-3204	Non-Telephone Communication	1,000	1,000	0
52-3205	Cell Phone	2,000	2,000	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		320,415	24,369	(296,046)
300 - SUPPLIES				
53-1102	Uniforms	1,500	1,500	0
53-1123	Tires and Tubes	6,500	5,000	(1,500)
53-1126	Parts and Supplies	3,500	3,500	0
53-1270	Auto Fuel	3,000	19,500	16,500
Account Classification Total: 300 - SUPPLIES		14,500	29,500	15,000
Division Total: 4226 - SO D/WR - ROW Detail		**715,885**	**481,136**	**(234,749)**
Department Total: 4200 - Roads and Engineering		**2,814,757**	**2,990,215**	**175,458**
Department: 4900 - Vehicle Maintenance and Shop				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	220,167	234,327	14,160
51-1300	Overtime	11,000	15,000	4,000
51-2102	Medical Insurance	78,016	78,016	0
51-2103	Life Insurance	746	702	(44)
51-2200	Social Security (FICA) Contributions	14,332	15,693	1,361
51-2300	Medicare	3,351	3,670	319
51-2400	Retirement Contribution	43,300	45,454	2,154
51-2700	Workers Compensation	3,073	3,287	214
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		373,985	396,149	22,164
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	350	350	0
52-2220	Computer/Software Maintenance	4,500	4,500	0
52-3851	Contract Cost Allocation	1,797	1,839	42
52-2202	Equipment Repairs and Maintenance	5,000	5,000	0
52-2203	Vehicle Repairs and Maintenance	4,000	4,000	0
52-2204	Building Repairs and Maintenance	1,000	2,500	1,500
52-3101	General Liability Insurance	904	754	(150)
52-3103	Auto Insurance	1,050	1,968	918
52-3105	Building and Property Insurance	593	709	116
52-3201	Communications	2,770	2,770	0
52-3400	Printing and Binding	250	250	0
52-3605	Motor Vehicle Impact Fee - GA,DOR	0	50	50
52-3700	Education and Training	5,000	2,500	(2,500)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		27,214	27,190	(24)
300 - SUPPLIES				
53-1101	Office Supplies	1,500	1,500	0
53-1102	Uniforms	1,800	1,800	0
53-1107	Janitorial Supplies	600	600	0
53-1123	Tires and Tubes	2,000	1,500	(500)
53-1230	Utilities	15,000	15,000	0
53-1270	Auto Fuel	5,000	5,000	0
53-1600	Small Equipment	10,000	9,000	(1,000)
53-1830	Other Equipment	12,000	11,263	(737)
Account Classification Total: 300 - SUPPLIES		47,900	45,663	(2,237)
Department Total: 4900 - Vehicle Maintenance and Shop		**449,099**	**469,002**	**19,903**
Department: 5100 - Public Health				
Division: 5110 - Health Services				
200 - PURCHASED/CONTRACTED SERVICES				
52-1110	Public Health Department	200,000	200,000	0
52-1120	Mental Health (Pathways)	29,640	29,640	0
52-1125	Senior Corp Program	16,000	16,000	0
52-3105	Building and Property Insurance	4,605	5,510	905

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		250,245	251,150	905
Division Total: 5110 - Health Services		**250,245**	**251,150**	**905**
Department Total: 5100 - Public Health		**250,245**	**251,150**	**905**
Department: 5400 - Welfare				
Division: 5440 - DFCS				
200 - PURCHASED/CONTRACTED SERVICES				
52-3920	Burial Expense	10,000	10,000	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		10,000	10,000	0
700 - OTHER COSTS				
57-2001	Allocation	72,675	71,950	(725)
Account Classification Total: 700 - OTHER COSTS		72,675	71,950	(725)
Division Total: 5440 - DFCS		**82,675**	**81,950**	**(725)**
Department Total: 5400 - Welfare		**82,675**	**81,950**	**(725)**
Department: 5610 - Extension Service				
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	500	500	0
52-3851	Contract Cost Allocation	2,995	3,064	69
52-2202	Equipment Repairs and Maintenance	600	660	60
52-2203	Vehicle Repairs and Maintenance	400	600	200
52-2204	Building Repairs and Maintenance	1,000	1,050	50
52-3103	Auto Insurance	350	328	(22)
52-3105	Building and Property Insurance	235	282	47
52-3201	Communications	3,100	3,700	600
52-3203	Postage and Shipping	600	600	0
52-3205	Cell Phone	1,255	1,255	0
52-3300	Advertising	130	150	20
52-3500	Travel	4,000	2,575	(1,425)
52-3505	Mileage - Non-Overnight Travel	5,000	5,000	0
52-3601	Dues, Certification Fees, Subscriptions	300	500	200
52-3700	Education and Training	1,800	2,800	1,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		22,265	23,064	799
300 - SUPPLIES				
53-1101	Office Supplies	2,900	3,300	400
53-1110	Program Supplies and Materials	3,000	4,500	1,500
53-1123	Tires and Tubes	200	200	0
53-1230	Utilities	2,000	2,000	0
53-1270	Auto Fuel	650	650	0
53-1400	Books and Periodicals	350	350	0
53-1805	Computer Hardware / Software	2,217	1,500	(717)
53-1810	Office Equipment	783	1,500	717
53-1830	Other Equipment	1,500	1,500	0
Account Classification Total: 300 - SUPPLIES		13,600	15,500	1,900
700 - OTHER COSTS				
57-2001	Allocation	107,339	102,572	(4,767)
Account Classification Total: 700 - OTHER COSTS		107,339	102,572	(4,767)
Department Total: 5610 - Extension Service		**143,204**	**141,136**	**(2,068)**
Department: 6000 - Parks and Recreation				
Division: 6110 - Parks and Rec Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	660,762	662,909	2,147
51-1200	Part-time Employees	200,000	175,574	(24,426)
51-1300	Overtime	3,045	2,000	(1,045)
51-2102	Medical Insurance	169,034	169,039	5
51-2103	Life Insurance	1,838	1,755	(83)
51-2200	Social Security (FICA) Contributions	49,519	51,084	1,565
51-2300	Medicare	12,273	12,852	579

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
51-2400	Retirement Contribution	120,519	124,891	4,372
51-2700	Workers Compensation	16,519	21,021	4,502
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		1,233,509	1,221,125	(12,384)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	500	250	(250)
52-2220	Computer/Software Maintenance	6,900	12,500	5,600
52-3620	Bank and Credit Card Fees	4,600	9,000	4,400
52-3851	Contract Cost Allocation	13,178	13,481	303
52-2142	Grounds Improvements	10,000	10,000	0
52-2202	Equipment Repairs and Maintenance	15,000	10,000	(5,000)
52-2203	Vehicle Repairs and Maintenance	5,000	4,000	(1,000)
52-2204	Building Repairs and Maintenance	42,961	52,706	9,745
52-3101	General Liability Insurance	6,513	3,893	(2,620)
52-3103	Auto Insurance	4,550	3,936	(614)
52-3104	Participant Insurance	200	200	0
52-3105	Building and Property Insurance	4,723	5,652	929
52-3106	Bonds Fidelity	426	409	(17)
52-3201	Communications	29,095	26,000	(3,095)
52-3203	Postage and Shipping	1,000	600	(400)
52-3205	Cell Phone	7,200	8,000	800
52-3300	Advertising	1,000	1,000	0
52-3400	Printing and Binding	2,500	2,500	0
52-3500	Travel	6,000	5,000	(1,000)
52-3505	Mileage - Non-Overnight Travel	250	250	0
52-3601	Dues, Certification Fees, Subscriptions	1,000	750	(250)
52-3605	Motor Vehicle Impact Fee - GA,DOR	150	100	(50)
52-3700	Education and Training	3,000	3,000	0
52-3852	Contract Services	95,000	98,000	3,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		260,746	271,227	10,481
300 - SUPPLIES				
53-1101	Office Supplies	9,000	9,000	0
53-1107	Janitorial Supplies	6,000	5,450	(550)
53-1110	Program Supplies and Materials	14,000	8,000	(6,000)
53-1123	Tires and Tubes	1,600	1,600	0
53-1127	Materials and Supplies	18,530	18,530	0
53-1128	Concession Supplies	3,500	3,500	0
53-1150	Athletic Program Supplies	225,109	224,000	(1,109)
53-1160	Leisure Activities	500	500	0
53-1170	Special Events Supplies	28,600	27,218	(1,382)
53-1230	Utilities	245,000	240,020	(4,980)
53-1270	Auto Fuel	8,000	9,000	1,000
53-1600	Small Equipment	500	300	(200)
53-1805	Computer Hardware / Software	4,750	4,750	0
53-1810	Office Equipment	200	200	0
53-1815	Office Furniture	500	500	0
53-1830	Other Equipment	19,974	19,500	(474)
Account Classification Total: 300 - SUPPLIES		585,763	572,068	(13,695)
Division Total: 6110 - Parks and Rec Administration		**2,080,018**	**2,064,420**	**(15,598)**
Division: 6220 - Parks and Facilities				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	506,579	515,924	9,345
51-1200	Part-time Employees	42,320	68,320	26,000
51-1300	Overtime	12,180	10,580	(1,600)
51-2102	Medical Insurance	207,252	208,049	797
51-2103	Life Insurance	1,637	1,457	(180)
51-2200	Social Security (FICA) Contributions	34,826	37,524	2,698

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
51-2300	Medicare	8,144	8,775	631
51-2400	Retirement Contribution	92,064	94,022	1,958
51-2700	Workers Compensation	13,739	14,118	379
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		918,741	958,769	40,028
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	300	500	200
52-3851	Contract Cost Allocation	1,198	1,226	28
52-2130	Custodial	56,025	68,025	12,000
52-2141	Grounds Maintenance	58,678	52,578	(6,100)
52-2142	Grounds Improvements	8,000	18,000	10,000
52-2202	Equipment Repairs and Maintenance	30,404	30,404	0
52-2203	Vehicle Repairs and Maintenance	6,000	6,000	0
52-2204	Building Repairs and Maintenance	17,000	21,000	4,000
52-3101	General Liability Insurance	2,052	2,214	162
52-3103	Auto Insurance	3,500	2,296	(1,204)
52-3105	Building and Property Insurance	5,156	6,170	1,014
52-3201	Communications	5,736	5,736	0
52-3205	Cell Phone	720	720	0
52-3500	Travel	600	600	0
52-3700	Education and Training	600	600	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		195,969	216,069	20,100
300 - SUPPLIES				
53-1101	Office Supplies	200	200	0
53-1102	Uniforms	1,500	1,500	0
53-1107	Janitorial Supplies	10,000	10,000	0
53-1123	Tires and Tubes	2,500	3,500	1,000
53-1127	Materials and Supplies	22,000	20,618	(1,382)
53-1230	Utilities	93,000	93,000	0
53-1240	Bottled Gas	200	200	0
53-1270	Auto Fuel	30,000	28,500	(1,500)
53-1600	Small Equipment	1,500	1,500	0
53-1805	Computer Hardware / Software	1,000	1,000	0
53-1830	Other Equipment	15,000	15,000	0
Account Classification Total: 300 - SUPPLIES		176,900	175,018	(1,882)
Division Total: 6220 - Parks and Facilities		**1,291,610**	**1,349,856**	**58,246**
Department Total: 6000 - Parks and Recreation		**3,371,628**	**3,414,276**	**42,648**
Department: 6500 - Libraries				
200 - PURCHASED/CONTRACTED SERVICES				
52-3105	Building and Property Insurance	3,348	4,006	658
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		3,348	4,006	658
700 - OTHER COSTS				
57-1100	LaGrange Memorial Library	418,625	413,044	(5,581)
57-1210	City of Hogansville	139,500	139,950	450
Account Classification Total: 700 - OTHER COSTS		558,125	552,994	(5,131)
Department Total: 6500 - Libraries		**561,473**	**557,000**	**(4,473)**
Department: 7000 - Community Development				
Division: 7140 - Georgia Forestry Commission				
200 - PURCHASED/CONTRACTED SERVICES				
52-1310	Georgia Forestry Commission	18,134	18,134	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		18,134	18,134	0
Division Total: 7140 - Georgia Forestry Commission		**18,134**	**18,134**	**0**
Division: 7220 - Building Inspections				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	214,085	219,903	5,818
51-2102	Medical Insurance	65,013	65,015	2
51-2103	Life Insurance	667	510	(157)

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
51-2200	Social Security (FICA) Contributions	13,273	13,855	582
51-2300	Medicare	3,105	3,240	135
51-2400	Retirement Contribution	40,001	42,517	2,516
51-2700	Workers Compensation	3,102	2,983	(119)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		339,246	348,023	8,777
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	150	150	0
52-3620	Bank and Credit Card Fees	4,400	4,400	0
52-3851	Contract Cost Allocation	6,485	7,059	574
52-2140	Demolitions	4,550	3,078	(1,472)
52-2202	Equipment Repairs and Maintenance	2,330	10,970	8,640
52-2203	Vehicle Repairs and Maintenance	2,000	2,000	0
52-2204	Building Repairs and Maintenance	2,920	2,920	0
52-3101	General Liability Insurance	753	628	(125)
52-3103	Auto Insurance	1,400	984	(416)
52-3105	Building and Property Insurance	1,152	1,378	226
52-3106	Bonds Fidelity	152	146	(6)
52-3201	Communications	3,000	3,000	0
52-3203	Postage and Shipping	1,500	1,500	0
52-3205	Cell Phone	2,500	2,500	0
52-3300	Advertising	500	500	0
52-3400	Printing and Binding	1,500	1,500	0
52-3500	Travel	2,000	2,000	0
52-3601	Dues, Certification Fees, Subscriptions	550	550	0
52-3700	Education and Training	2,500	2,500	0
52-3852	Contract Services	0	0	0
52-3900	Other Purchased Services	300	24,660	24,360
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		40,642	72,423	31,781
300 - SUPPLIES				
53-1101	Office Supplies	2,320	2,320	0
53-1102	Uniforms	1,500	1,500	0
53-1107	Janitorial Supplies	100	100	0
53-1123	Tires and Tubes	500	500	0
53-1126	Parts and Supplies	100	100	0
53-1230	Utilities	6,132	6,132	0
53-1270	Auto Fuel	4,000	4,000	0
53-1400	Books and Periodicals	650	650	0
53-1805	Computer Hardware / Software	1,500	1,500	0
53-1810	Office Equipment	375	500	125
53-1815	Office Furniture	1,075	950	(125)
Account Classification Total: 300 - SUPPLIES		18,252	18,252	0
400 - CAPITAL OUTLAYS				
54-2400	Computers and Software	70,000	0	(70,000)
Account Classification Total: 400 - CAPITAL OUTLAYS		70,000	0	(70,000)
Division Total: 7220 - Building Inspections		**468,140**	**438,698**	**(29,442)**
Division: 7410 - Planning and Zoning				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	52,420	43,011	(9,409)
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	165	150	(15)
51-2200	Social Security (FICA) Contributions	3,250	3,627	377
51-2300	Medicare	760	848	88
51-2400	Retirement Contribution	10,547	10,432	(115)
51-2700	Workers Compensation	1,059	1,088	29
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		81,204	72,159	(9,045)
200 - PURCHASED/CONTRACTED SERVICES				

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
52-1200	Professional	2,000	2,000	0
52-1206	Employee Medical Exam	35	40	5
52-3851	Contract Cost Allocation	2,767	2,966	199
52-2202	Equipment Repairs and Maintenance	480	500	20
52-2204	Building Repairs and Maintenance	965	965	0
52-3101	General Liability Insurance	151	126	(25)
52-3105	Building and Property Insurance	381	456	75
52-3201	Communications	300	300	0
52-3203	Postage and Shipping	470	500	30
52-3205	Cell Phone	1,720	0	(1,720)
52-3300	Advertising	8,000	8,000	0
52-3400	Printing and Binding	150	200	50
52-3500	Travel	3,200	3,300	100
52-3505	Mileage - Non-Overnight Travel	1,000	1,000	0
52-3601	Dues, Certification Fees, Subscriptions	500	500	0
52-3700	Education and Training	5,200	2,600	(2,600)
52-3852	Contract Services	0	0	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		27,319	23,453	(3,866)
300 - SUPPLIES				
53-1101	Office Supplies	3,100	3,100	0
53-1230	Utilities	2,026	2,026	0
53-1400	Books and Periodicals	100	150	50
53-1805	Computer Hardware / Software	2,200	1,000	(1,200)
53-1820	Communications Equipment	200	200	0
53-1830	Other Equipment	200	0	(200)
Account Classification Total: 300 - SUPPLIES		7,826	6,476	(1,350)
Division Total: 7410 - Planning and Zoning		**116,349**	**102,088**	**(14,261)**
Department Total: 7000 - Community Development		**602,623**	**558,920**	**(43,703)**
Department: 7112 - Two Rivers RC & D				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	103,587	83,026	(20,561)
51-2102	Medical Insurance	26,005	26,006	1
51-2103	Life Insurance	259	249	(10)
51-2200	Social Security (FICA) Contributions	6,423	5,232	(1,191)
51-2300	Medicare	1,503	1,223	(280)
51-2400	Retirement Contribution	18,770	15,080	(3,690)
51-2700	Workers Compensation	384	279	(105)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		156,931	131,095	(25,836)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	35	60	25
52-3851	Contract Cost Allocation	2,359	2,507	148
52-2204	Building Repairs and Maintenance	674	674	0
52-3101	General Liability Insurance	302	251	(51)
52-3105	Building and Property Insurance	266	318	52
52-3201	Communications	480	280	(200)
52-3203	Postage and Shipping	750	750	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		4,866	4,840	(26)
300 - SUPPLIES				
53-1230	Utilities	1,414	1,414	0
Account Classification Total: 300 - SUPPLIES		1,414	1,414	0
Department Total: 7112 - Two Rivers RC & D		**163,211**	**137,349**	**(25,862)**
Department: 7415 - Center for Strategic Planning				
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	1,620	1,750	130
52-2204	Building Repairs and Maintenance	652	652	0
52-3105	Building and Property Insurance	257	308	51

Account Number	Account Description	2020 Amended Budget	2021 Budget	Increase (Decrease)
52-3201	Communications	525	525	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		3,054	3,235	181
300 - SUPPLIES				
53-1230	Utilities	1,368	1,368	0
Account Classification Total: 300 - SUPPLIES		1,368	1,368	0
700 - OTHER COSTS				
57-2001	Allocation	30,000	30,000	0
Account Classification Total: 700 - OTHER COSTS		30,000	30,000	0
Department Total: 7415 - Center for Strategic Planning		**34,422**	**34,603**	**181**
Department:	**7681 - CIRCLES**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	46,849	49,228	2,379
51-1200	Part-time Employees	36,400	39,542	3,142
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	152	150	(2)
51-2200	Social Security (FICA) Contributions	5,196	5,554	358
51-2300	Medicare	1,214	1,299	85
51-2400	Retirement Contribution	8,489	8,974	485
51-2700	Workers Compensation	1,692	1,665	(27)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		112,995	119,415	6,420
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	35	35	0
52-3851	Contract Cost Allocation	1,198	1,226	28
52-3101	General Liability Insurance	226	188	(38)
52-3201	Communications	520	520	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		1,979	1,969	(10)
Department Total: 7681 - CIRCLES		**114,974**	**121,384**	**6,410**
Department:	**9000 - Other Financing Uses**			
900 - OTHER FINANCING USES				
61-1520	Transfers Out - E-911 215	966,040	871,216	(94,824)
61-1550	Transfer Out-Grant Fund	343,777	500,560	156,783
61-1560	Transfer Out-Debt Service Fund	0	63,616	63,616
Account Classification Total: 900 - OTHER FINANCING USES		1,309,817	1,435,392	125,575
Department Total: 9000 - Other Financing Uses		**1,309,817**	**1,435,392**	**125,575**
GENERAL FUND EXPENSE GRAND Totals:		**42,831,212**	**42,831,212**	**(0)**

Troup County Board of Commissioners
FY21 Budget

FUNDS	FY21 Budget
GENERAL FUND	**42,831,212**
OTHER OPERATING FUNDS	
LAW LIBRARY	44,100
Fully funded by fines.	
ADR COWETA CIRCUIT	150,000
Fully funded by fines.	
CONFISCATED ASSETS FUNDS	791,000
From Sheriff's seized or confiscated assets.	
DRUG ABUSE TREATMENT/EDUCATION FUND	136,100
Fully funded by fines. Provides treatment, education and accountability.	
E-911 COMMUNICATIONS FUND	2,147,416
From 911 fees collected from phone service providers and restricted to 911 operation expenses. $904,216 is provided to 911 from the General Fund.	
ENDOWMENT REC FACILTIES	662,074
From Callaway Endowment. Pays operating cost on SPLOST II recreation facilities.	
MULTI GRANT FUND	2,726,920
From various Federal and State Grants. Pays for various programs. County match total 509,560.	
HOTEL/MOTEL TAX FUND	80,000
Funded from hotel/motel taxes. Pays to promote tourism.	
DEBT SERVICE FUND	524,620
Taxes and Transfers from the General Fund. Applied to debt.	
AIRPORT FUND	937,781
From rent and fuel sales pays all operationg cost.	
WASTE MANAGEMENT FUND	2,441,682
Funded with taxes and tipping fees. Operates landfill and convenience centers.	
JUVENILE SUPERVISION FUND	80,000
Fully funded with fines. Provides treatment and education.	
VICTIM/WITNESS FUND	130,000
Fully funded with fines. Provides victim and witness advocates.	
ENDOWMENT FUND FOR PARKS AND RECREATION	575,000
Endowment assets funding SPLOST II recreation factilities.	
CAPITAL FUNDS	
EXPECTED EXPENDITURES	
SPLOST IV	6,954,795
SPLOST 5 Debt Service Fund	1,873,750
SPLOST 5	15,571,814