Troup County, Georgia

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FY22 Adopted Budget

June 8, 2021



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FY22 Adopted Budget

Presented to the
Board of Commissioners
June 8, 2021

Troup County, Georgia
FY22
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, CFO

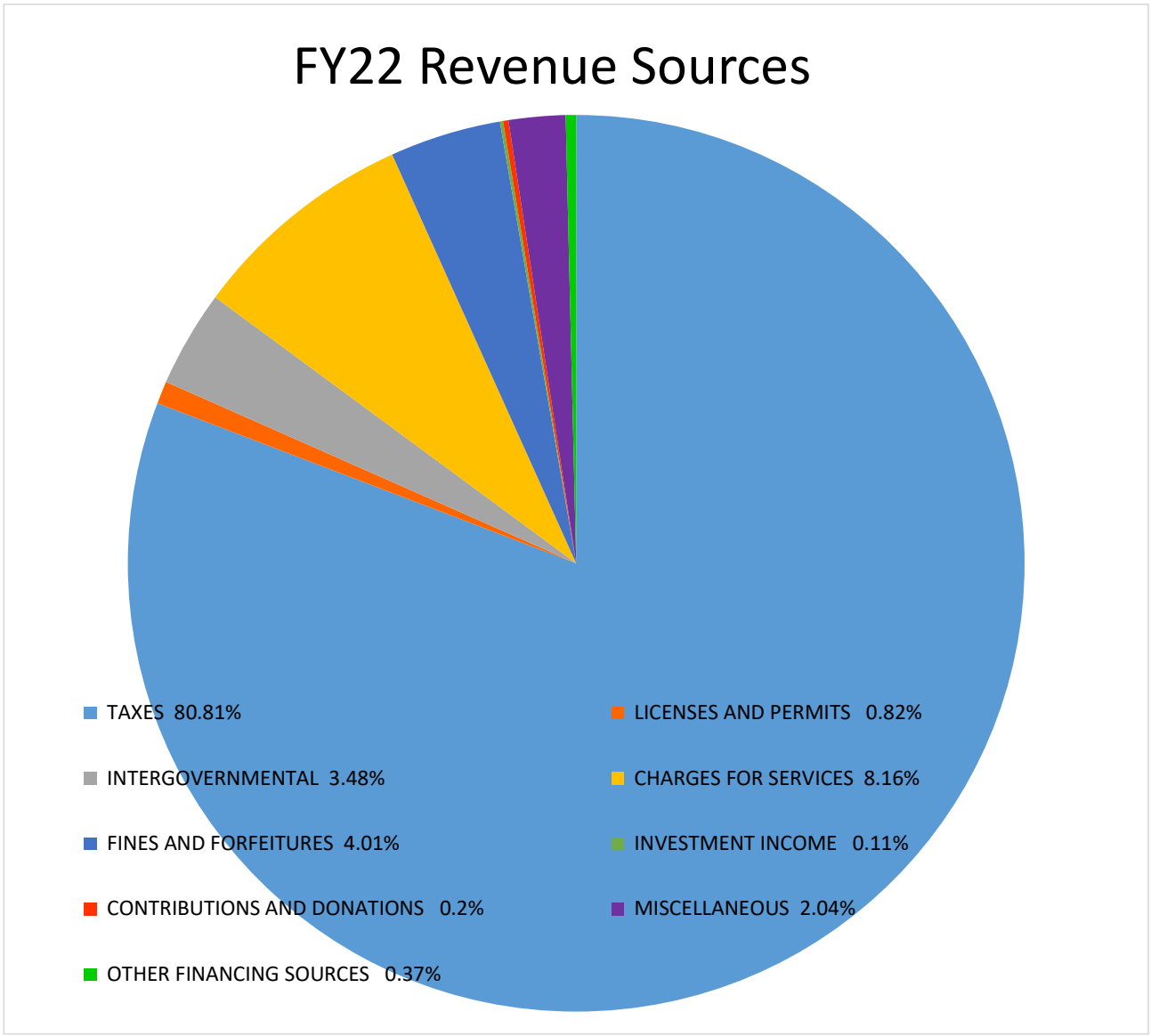
Valerie West, County Clerk

Troup County Government Services Center
100 Ridley Ave, Ste 3300
LaGrange GA 30240
706-883-1610
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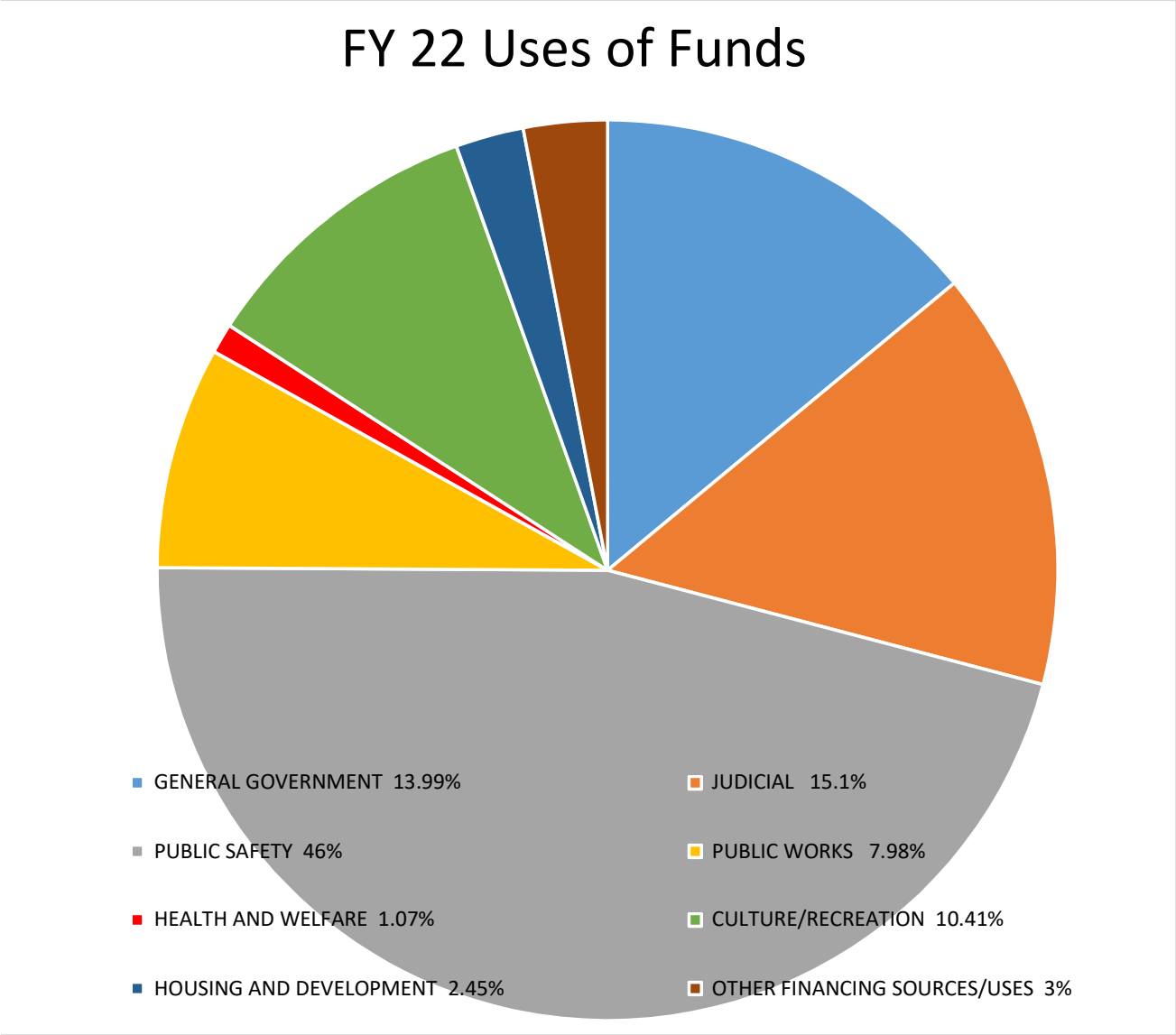
Troup County Board of Commissioners
FY22 Adopted Budget
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Troup County Board of Commissioners



Troup County Board of Commissioners



Troup County Board of Commissioners
Sources and Uses of Funds
FY 22 Adopted Budget

	FY 21 Amended Budget	FY 22 Adopted Budget	Increase (Decrease)
REVENUE			
TAXES-Insurance Premium	2,367,765	2,367,765	-
TAXES-LOST	4,480,179	5,325,000	844,821
TAXES-TAVT/Motor Vehicle	2,123,100	2,960,250	837,150
TAXES-Real Estate-Comm./Ind./Res./Ag.	18,612,500	19,130,893	518,393
TAXES-Personal Property	4,412,650	4,483,356	70,706
TAXES-Other	2,222,159	2,433,189	211,030
LICENSES AND PERMITS	369,300	373,400	4,100
INTERGOVERNMENTAL	2,283,897	1,582,501	(701,396)
CHARGES FOR SERVICES	3,738,296	3,704,158	(34,138)
FINES AND FORFEITURES	1,722,813	1,820,147	97,334
INVESTMENT INCOME	300,300	50,000	(250,300)
CONTRIBUTIONS AND DONATIONS	118,886	90,900	(27,986)
MISCELLANEOUS	1,343,691	924,241	(419,450)
OTHER FINANCING SOURCES	169,990	170,000	10
REVENUE TOTALS	**44,265,526**	**45,415,800**	**1,150,274**
EXPENDITURES			
GENERAL GOVERNMENT	6,745,918	6,352,566	(393,352)
JUDICIAL	6,652,584	6,855,806	203,222
PUBLIC SAFETY	20,113,190	20,889,883	776,693
PUBLIC WORKS	3,985,674	3,623,509	(362,165)
HEALTH AND WELFARE	474,236	486,385	12,149
CULTURE/RECREATION	3,971,276	4,726,859	755,583
HOUSING AND DEVELOPMENT	852,256	1,114,051	261,795
OTHER FINANCING SOURCES/USES	1,470,392	1,366,741	(103,651)
EXPENDITURE TOTALS	**44,265,526**	**45,415,800**	**1,150,274**
TOTALS	**(0)**		**(0)**

Troup County Board of Commissioners
FY22 Budget
General Fund Revenue by Source Detail

	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
TAXES			
Real Property - Utility Current Yr	681,551	744,158	62,607
Real Property Digest Current Yr	17,512,954	18,073,785	560,831
Real Property - TAD Rebate	(82,160)	(190,000)	(107,840)
Real Property Timber Current Yr	17,500	17,500	-
Forest Land Protection	117,655	107,950	(9,705)
Real Property - prior year	2,500	15,000	12,500
Personal Property Motor Vehicle Current Yr	360,753	253,200	(107,553)
Personal Property Digest Current Year	4,375,000	4,431,956	56,956
TAVT Motor Vehicle Title Tax	1,762,347	2,707,050	944,703
AATV	33,739	33,739	-
Personal Property Mobile Home Current Yr	36,400	36,400	-
Intangible Recording Tax	260,000	440,000	180,000
Personal Property Railroad Current Yr	36,000	35,000	(1,000)
Heavy Duty	-	200	200
Personal property - prior year	1,250	15,000	13,750
Property Not on Digest	12,500	12,500	-
Real Estate Transfer Tax	80,000	160,000	80,000
Franchise Tax Cable TV	330,000	350,000	20,000
Audit Settlement	350,000	350,000	-
LOST Local Option Sales Tax	4,530,179	5,400,000	869,821
LOST TAD Rebate	(50,000)	(75,000)	(25,000)
Beverage Taxes	185,000	185,000	-
Manufacturing Energy Excise Tax	1,000,000	900,000	(100,000)
Business & Occupation	110,000	112,000	2,000
Insurance Premium Tax	2,367,765	2,367,765	-
Bank Licenses	170,000	185,000	15,000
Penalties & Interest General Property	-	2,500	2,500
Motor Vehicle Tax Penatly	17,420	17,500	80
Penalties and Interest Other	-	12,250	12,250
TAXES Totals	**34,218,353**	**36,700,453**	**2,482,100**
LICENSES AND PERMITS	-	-	-
Beer Licenses	20,000	20,000	-
Wine Licenses	7,500	7,500	-
Driveway/Timber/Rec/Erosion	9,000	10,000	1,000
Home Occupational Permit	17,000	20,000	3,000
FIRE WORKS LICENSE FEE 25-10-5.1	500	500	-
Foreclosure Registration	3,000	2,500	(500)
Rezoning & Variance Fees	23,500	23,500	-

Troup County Board of Commissioners
FY22 Budget
General Fund Revenue by Source Detail

	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
Sign Permit	500	500	-
Marriage Licenses	25,000	25,000	-
Dangerous Dog	500	500	-
Pistol Permit	40,000	70,000	30,000
Metal Recycler's Registration	400	400	-
Building Permits	170,000	185,000	15,000
Fire Marshal Life Safety Fee	500	-	(500)
Entertainment	1,000	1,000	-
Special Event	1,000	1,000	-
Driveway Permits	5,000	6,000	1,000
Late Tag Penalty	44,900	-	(44,900)
LICENSES AND PERMITS Totals	**369,300**	**373,400**	**4,100**
INTERGOVERNMENTAL	-	-	-
US Treasury - West Point Lake Patrol	21,000	21,000	-
US Treasury - Two Rivers Salary	131,155	136,679	5,524
US DOJ - Bulletproof Vest	3,000	3,000	-
CARES Act-COVID 19 Grant	872,857	-	(872,857)
PILOT - US Treasury West Point Lake	110,000	114,000	4,000
GA, DOAS Flood Control	23,000	20,000	(3,000)
GA, DOD Ema Salary Supplement	20,113	20,113	-
Judicial Council Grant	45,150	45,150	-
BOE Resource Officer	150,000	150,000	-
PILOTs - LaGrange Development Authority	641,630	776,795	135,165
PILOTs - West Point Development Authority	254,872	237,991	(16,881)
PILOTs - TCDA	-	27,536	27,536
Hogansville-Meriwether DA PILOT	1,120	10,237	9,117
LaGrange Housing Auth PILOT	10,000	20,000	10,000
INTERGOVERNMENTAL Totals	**2,283,897**	**1,582,501**	**(701,396)**
CHARGES FOR SERVICES	-	-	-
Hogansville Fire Service	235,192	195,000	(40,192)
Bond Processing Fee	30,000	40,000	10,000
State Court Fees	90,000	120,000	30,000
Superior Court Fees	180,653	350,000	169,347
Magistrate Civil Case Filing Fee	400,073	334,191	(65,882)
Drug Testing - DFCS	45,000	50,000	5,000
Drug Testing - Governmental	111,864	125,000	13,136
Drug Testing - Others	26,303	45,000	18,697
Estate Filing Fee	55,000	72,000	17,000
Guardianship/Cons Filing Fee	12,000	12,000	-
Miscellaneous Filing Fees	12,000	10,000	(2,000)

Troup County Board of Commissioners
FY22 Budget
General Fund Revenue by Source Detail

	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
Indigent Defense Application Fee	20,254	22,766	2,512
Court Technology Fee	-	3,600	3,600
Child support/Garnishment Fee	100	150	50
Title Transfer/Duplicate Registration Fee	3,100	4,470	1,370
Printing & Duplication	20	-	(20)
PILOT Processing Fee	121,470	120,393	(1,077)
Audit Fee	75,000	125,000	50,000
Tag Agent Fee	69,500	111,430	41,930
Election Qualifying Fee	4,276	4,598	322
Election Services	-	40,000	40,000
Document and Data Sales	2,510	3,030	520
Other - Commission on Tax Collections	123,000	42,300	(80,700)
School/State Commissions	1,054,600	1,054,600	-
SPLOST Admin Fee	130,000	130,000	-
Occupation Certificate Admin Fee	31,000	31,000	-
Sheriff Department Fees	45,000	50,000	5,000
Fingerprinting Fee	-	7,200	7,200
Inmate Medical & Dental Fees	5,000	5,000	-
Prisoner Housing - City of LaGrange	150,000	100,000	(50,000)
Prisoner Housing - City of West Point	15,000	15,000	-
Prisoner Housing - City of Hogansville	7,500	7,500	-
Work Release Program Fees	400,000	250,000	(150,000)
Recylcing Fees	1,200	800	(400)
Program Fees	278,681	220,000	(58,681)
Non-Program Fees	3,000	2,130	(870)
CHARGERS FOR SERVICES Totals	**3,738,296**	**3,704,158**	**(34,138)**
FINES AND FORFEITURES	-	-	-
Superior Court Fines	60,000	60,000	-
State Court Fines	390,000	390,000	-
State Court Traffic Fines	1,000,000	1,080,000	80,000
Magistrate Court Fines	18,405	30,000	11,595
Juvenile Court Fines	10,000	14,500	4,500
Contempt Fines	500	500	-
State Court Bonds	11,000	7,674	(3,326)
Superior Court Bonds	8,905	5,750	(3,155)
10% Jail Add On Fines	213,056	219,500	6,444
Attorney Fund	10,947	12,223	1,276
FINES AND FORFEITURES Totals	**1,722,813**	**1,820,147**	**97,334**
INVESTMENT INCOME	-	-	-
Interest Revenue	300,300	50,000	(250,300)

Troup County Board of Commissioners
FY22 Budget
General Fund Revenue by Source Detail

	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
INVESTMENT INCOME Totals	**300,300**	**50,000**	**(250,300)**
CONTRIBUTIONS AND DONATIONS	-	-	-
P&R Fundraising	35,636	26,000	(9,636)
Recreation Sponsors	83,250	64,900	(18,350)
CONTRIBUTIONS AND DONATIONS Totals	**118,886**	**90,900**	**(27,986)**
MISCELLANEOUS	-	-	-
Rent - Crown Castle	10,495	10,495	-
Rent - Parks and Recreation	139,250	170,000	30,750
Rent - CASA	-	7,200	7,200
Rent - GSC Room/Space	-	500	500
Telephone Commissions	250,000	250,000	-
Vending Machine Commission	800	800	-
Judicial Circuit ADR Reimbursement	109,172	114,068	4,896
Center for Strategic Planning Reimbursement	4,603	103,676	99,073
Circles - Reimbursement	121,384	120,192	(1,192)
Miscellaneous Revenue	136,330	137,110	780
P&R Miscellaneous Revenue	10,200	10,200	-
Funds Forward - Use of Fund Balance	561,457	-	(561,457)
MISCELLANEOUS Totals	**1,343,691**	**924,241**	**(419,450)**
OTHER FINANCING SOURCES	-	-	-
Transfer In - Victim/Witness Fund	129,990	130,000	10
Sale of Assets	40,000	40,000	-
OTHER FINANCING SOURCES Totals	**169,990**	**170,000**	**10**
GENERAL FUND REVENUE Total	**44,265,526**	**45,415,800**	**1,150,274**

FY 22 Adopted Budget

Appropriations by Department Summary

Department	FY21 Amended Budget	FY22 Adopted Budget	Increase (Decrease)
Administration	3,612,452	3,061,758	(550,694)
Elections and Registration,Elections and Registration	503,648	586,723	83,075
Information Technology	404,480	364,083	(40,397)
Human Resources,Payroll and Benefits	357,460	409,496	52,036
Tax Commissioner	827,710	851,727	24,017
Property Appraisal	1,040,169	1,078,778	38,609
Judicial Administration	747,432	790,675	43,243
Superior Court	309,970	306,749	(3,221)
Clerk of Courts	1,045,992	1,085,945	39,953
District Attorney	1,047,143	1,029,299	17,844
State Court	350,637	335,860	(14,777)
Solicitor	621,834	654,323	32,489
Magistrate Court	473,883	519,063	45,180
Probate Court	335,364	397,958	62,594
Juvenile Justice	1,122,560	1,139,228	16,668
Public Defender	597,769	596,706	(1,063)
Sheriff,Jail Operations	14,078,237	14,604,082	525,845
Fire and Rescue,Fire Administration	5,209,695	5,392,084	182,389
Coroner	102,916	124,045	21,129
Marshal,Animal Control	722,342	769,672	47,330
Roads and Engineering	3,516,672	3,151,000	(365,672)
Vehicle Maintenance and Shop	469,002	472,509	3,507
Public Health,Health Services	251,150	250,982	(168)
Parks and Recreation,Parks and Facilities	3,414,276	4,164,401	750,125
Libraries	557,000	562,458	5,458
Community Development	558,920	716,977	158,057
Outside Agencies Agencies	516,421	632,477	116,056
Other Financing Uses	1,470,392	1,366,741	(103,651)
Total	**44,265,526**	**45,415,800**	**1,150,274**

Revenue Detail

FY22 Adopted Budget
General Fund

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Revenue Detail

Account Number	Account Description	2021 Amended Budget	2022 County Manager	Increase (Decrease)
Department:	**1400 - Elections and Registration**			
Division:	**1450 - Elections and Registration**			
400 - CHARGES FOR SERVICES				
34-1910	Election Qualifying Fee	4,276	4,598	322
34-1912	Election Services	-	40,000	40,000
Account Classification Total: 400 - CHARGES FOR SERVICES		4,276	44,598	40,322
Division Total: 1450 - Elections and Registration		**4,276**	**44,598**	**40,322**
Department Total: 1400 - Elections and Registration		**4,276**	**44,598**	**40,322**
Department:	**1510 - Finance**			
Division:	**1515 - Treasury**			
100 - TAXES				
31-1350	Personal Property Railroad Current Yr	36,000	35,000	(1,000)
31-1750	Franchise Tax Cable TV	330,000	350,000	20,000
31-3100	LOST Local Option Sales Tax	4,530,179	5,400,000	869,821
31-3104	LOST TAD Rebate	(50,000)	(75,000)	(25,000)
31-4500	Manufacturing Energy Excise Tax	1,000,000	900,000	(100,000)
31-6200	Insurance Premium Tax	2,367,765	-	(2,367,765)
Account Classification Total: 100 - TAXES		8,213,944	6,610,000	(1,603,944)
300 - INTERGOVERNMENTAL				
33-1165	CARES Act - COVID-19 Grant	872,857	-	(872,857)
33-3000	PILOT - US Treasury West Point Lake	110,000	114,000	4,000
33-4113	GA, DOAS Flood Control	23,000	20,000	(3,000)
33-8110	LaGrange Housing Auth PILOT	10,000	20,000	10,000
Account Classification Total: 300 - INTERGOVERNMENTAL		1,015,857	154,000	(861,857)
400 - CHARGES FOR SERVICES				
34-1945	SPLOST Admin Fee	130,000	130,000	-
Account Classification Total: 400 - CHARGES FOR SERVICES		130,000	130,000	-
600 - INVESTMENT INCOME				
36-1000	Interest Revenue	300,000	50,000	(250,000)
Account Classification Total: 600 - INVESTMENT INCOME		300,000	50,000	(250,000)
800 - MISCELLANEOUS				
38-1200	Rent - Crown Castle	10,495	10,495	-
38-1500	Rent - CASA	-	7,200	7,200
38-9010	Vending Machine Commission	800	800	-
38-9600	Miscellaneous Revenue	75,000	75,000	-
38-9800	Funds Forward - Use of Fund Balance	561,457	-	(561,457)
Account Classification Total: 800 - MISCELLANEOUS		647,752	93,495	(554,257)
Division Total: 1515 - Treasury		**10,307,553**	**7,037,495**	**(3,270,058)**
Division:	**1517 - Purchasing**			
900 - OTHER FINANCING SOURCES				
39-2100	Sale of Assets	30,000	30,000	-
Account Classification Total: 900 - OTHER FINANCING SOURCES		30,000	30,000	-
Division Total: 1517 - Purchasing		**30,000**	**30,000**	-
Department Total: 1510 - Finance		**10,337,553**	**7,067,495**	**(3,270,058)**
Department:	**1540 - Human Resources**			
Division:	**1542 - Payroll and Benefits**			
400 - CHARGES FOR SERVICES				
34-1195	Child support/Garnishment Fee	100	150	50
Account Classification Total: 400 - CHARGES FOR SERVICES		100	150	50
Division Total: 1542 - Payroll and Benefits		**100**	**150**	**50**
Department Total: 1540 - Human Resources		**100**	**150**	**50**

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Revenue Detail

Account Number	Account Description	2021 Amended Budget	2022 County Manager	Increase (Decrease)
Department:	**1545 - Tax Commissioner**			
100 - TAXES				
31-1110	Real Property - Utility Current Yr	681,551	744,158	62,607
31-1111	Real Property Digest Current Yr	17,512,954	18,073,785	560,831
31-1114	Real Property - TAD Rebate	(82,160)	(190,000)	(107,840)
31-1120	Real Property Timber Current Yr	17,500	17,500	-
31-1198	Forest Land Protection	117,655	107,950	(9,705)
31-1200	Real Property - prior year	2,500	15,000	12,500
31-1310	Personal Property Motor Vehicle Current Yr	360,753	253,200	(107,553)
31-1311	Personal Property Digest Current Year	4,375,000	4,431,956	56,956
31-1315	TAVT Motor Vehicle Title Tax	1,762,347	2,707,050	944,703
31-1316	AATV	33,739	33,739	-
31-1320	Personal Property Mobile Home Current Yr	36,400	36,400	-
31-1390	Heavy Duty	-	200	200
31-1400	Personal property - prior year	1,250	15,000	13,750
31-1500	Property Not on Digest	12,500	12,500	-
31-1800	Audit Settlement	350,000	350,000	-
31-9100	Penalties & Interest General Property	-	2,500	2,500
31-9125	Motor Vehicle Tax Penatly	17,420	17,500	80
31-9900	Penalties and Interest Other	-	12,250	12,250
Account Classification Total: 100 - TAXES		25,199,409	26,640,688	1,441,279
200 - LICENSES AND PERMITS				
32-4300	Late Tag Penalty	44,900	-	(44,900)
Account Classification Total: 200 - LICENSES AND PERMITS		44,900	-	(44,900)
300 - INTERGOVERNMENTAL				
33-8100	PILOTs - LaGrange Development Authority	641,630	776,795	135,165
33-8102	PILOTs - West Point Development Authority	254,872	237,991	(16,881)
33-8103	PILOTs - TCDA	-	27,536	27,536
33-8106	Hogansville-Meriwether DA PILOT	1,120	10,237	9,117
Account Classification Total: 300 - INTERGOVERNMENTAL		897,622	1,052,559	154,937
400 - CHARGES FOR SERVICES				
34-1210	Title Transfer/Duplicate Registration Fee	3,100	4,470	1,370
34-1600	Tag Agent Fee	69,500	111,430	41,930
34-1940	Other - Commission on Tax Collections	123,000	42,300	(80,700)
34-1941	School/State Commissions	1,054,600	1,054,600	-
Account Classification Total: 400 - CHARGES FOR SERVICES		1,250,200	1,212,800	(37,400)
Department Total: 1545 - Tax Commissioner		**27,392,131**	**28,906,047**	**1,513,916**
Department:	**1550 - Property Appraisal**			
400 - CHARGES FOR SERVICES				
34-1400-	Printing & Duplication Services	20	-	(20)
34-1510	PILOT Processing Fee	121,470	120,393	(1,077)
34-1511	Audit Fee	75,000	125,000	50,000
Account Classification Total: 400 - CHARGES FOR SERVICES		196,490	245,393	48,903
Department Total: 1550 - Property Appraisal		**196,490**	**245,393**	**48,903**
Department:	**2100 - Judicial Administration**			
Division:	**2100 - Judicial Administration Main**			
400 - CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	6,650	10,000	3,350
34-2310	Fingerprinting Fee	-	7,200	7,200
Account Classification Total: 400 - CHARGES FOR SERVICES		6,650	17,200	10,550
800 - MISCELLANEOUS				

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Revenue Detail

Account Number	Account Description	2021 Amended Budget	2022 County Manager	Increase (Decrease)
38-1610	Rent - GSC Room/Space	-	500	500
38-9011	Judicial Circuit ADR Reimbursement	109,172	114,068	4,896
38-9600	Miscellaneous Revenue	-	500	500
Account Classification Total: 800 - MISCELLANEOUS		109,172	115,068	5,896
Division Total: 2100 - Judicial Administration Main		**115,822**	**132,268**	**16,446**
Division: 2110 - Drug Lab				
400 - CHARGES FOR SERVICES				
34-1132	Drug Testing - DFCS	45,000	50,000	5,000
34-1136	Drug Testing - Governmental	111,864	125,000	13,136
34-1138	Drug Testing - Others	26,303	45,000	18,697
Account Classification Total: 400 - CHARGES FOR SERVICES		183,167	220,000	36,833
Division Total: 2110 - Drug Lab		**183,167**	**220,000**	**36,833**
Department Total: 2100 - Judicial Administration		**298,989**	**352,268**	**53,279**
Department: 2150 - Superior Court				
400 - CHARGES FOR SERVICES				
34-1107	Superior Court Fees	180,653	350,000	169,347
34-1192	Indigent Defense Application Fee	1,104	766	(338)
Account Classification Total: 400 - CHARGES FOR SERVICES		181,757	350,766	169,009
500 - FINES AND FORFEITURES				
35-1110	Superior Court Fines	60,000	60,000	-
35-1220	Superior Court Bonds	8,905	5,750	(3,155)
35-1410	10% Jail Add On Fines	6,556	18,000	11,444
35-1440	Attorney Fund	6,947	8,223	1,276
Account Classification Total: 500 - FINES AND FORFEITURES		82,408	91,973	9,565
Department Total: 2150 - Superior Court		**264,165**	**442,739**	**178,574**
Department: 2180 - Clerk of Courts				
100 - TAXES				
31-1340	Intangible Recording Tax	260,000	440,000	180,000
31-1600	Real Estate Transfer Tax	80,000	160,000	80,000
Account Classification Total: 100 - TAXES		340,000	600,000	260,000
Department Total: 2180 - Clerk of Courts		**340,000**	**600,000**	**260,000**
Department: 2300 - State Court				
400 - CHARGES FOR SERVICES				
34-1106	State Court Fees	90,000	120,000	30,000
Account Classification Total: 400 - CHARGES FOR SERVICES		90,000	120,000	30,000
500 - FINES AND FORFEITURES				
35-1120	State Court Fines	390,000	390,000	-
35-1125	State Court Traffic Fines	1,000,000	1,080,000	80,000
35-1210	State Court Bonds	11,000	7,674	(3,326)
35-1410	10% Jail Add On Fines	140,000	140,000	-
35-1440	Attorney Fund	4,000	4,000	-
Account Classification Total: 500 - FINES AND FORFEITURES		1,545,000	1,621,674	76,674
600 - INVESTMENT INCOME				
36-1000	Interest Revenue	300	-	(300)
Account Classification Total: 600 - INVESTMENT INCOME		300	-	(300)
Department Total: 2300 - State Court		**1,635,300**	**1,741,674**	**106,374**
Department: 2400 - Magistrate Court				
400 - CHARGES FOR SERVICES				
34-1109	Magistrate Civil Case Filing Fee	400,073	334,191	(65,882)
Account Classification Total: 400 - CHARGES FOR SERVICES		400,073	334,191	(65,882)
500 - FINES AND FORFEITURES				

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Revenue Detail

Account Number	Account Description	2021 Amended Budget	2022 County Manager	Increase (Decrease)
35-1130	Magistrate Court Fines	18,405	30,000	11,595
Account Classification Total: 500 - FINES AND FORFEITURES		18,405	30,000	11,595
Department Total: 2400 - Magistrate Court		**418,478**	**364,191**	**(54,287)**
Department: 2450 - Probate Court				
200 - LICENSES AND PERMITS				
32-2400	Marriage Licenses	25,000	25,000	-
32-2910	Pistol Permit	40,000	70,000	30,000
Account Classification Total: 200 - LICENSES AND PERMITS		65,000	95,000	30,000
400 - CHARGES FOR SERVICES				
34-1141	Estate Filing Fee	55,000	72,000	17,000
34-1142	Guardianship/Cons Filing Fee	12,000	12,000	-
34-1144	Miscellaneous Filing Fees	12,000	10,000	(2,000)
34-1192	Indigent Defense Application Fee	6,500	6,000	(500)
34-1193	Court Technology Fee	-	3,600	3,600
Account Classification Total: 400 - CHARGES FOR SERVICES		85,500	103,600	18,100
Department Total: 2450 - Probate Court		**150,500**	**198,600**	**48,100**
Department: 2600 - Juvenile Justice				
300 - INTERGOVERNMENTAL				
33-4118	Judicial Council Grant	45,150	45,150	-
Account Classification Total: 300 - INTERGOVERNMENTAL		45,150	45,150	-
400 - CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	6,000	6,000	-
34-1930	Document and Data Sales	10	30	20
Account Classification Total: 400 - CHARGES FOR SERVICES		6,010	6,030	20
500 - FINES AND FORFEITURES				
35-1160	Juvenile Court Fines	10,000	14,500	4,500
35-1180	Contempt Fines	500	500	-
35-1410	10% Jail Add On Fines	1,500	1,500	-
Account Classification Total: 500 - FINES AND FORFEITURES		12,000	16,500	4,500
Department Total: 2600 - Juvenile Justice		**63,160**	**67,680**	**4,520**
Department: 3300 - Sheriff				
Division: 3310 - Sheriff Administration				
200 - LICENSES AND PERMITS				
32-3010	Metal Recycler's Registration	400	400	-
Account Classification Total: 200 - LICENSES AND PERMITS		400	400	-
300 - INTERGOVERNMENTAL				
33-1111	US Treasury - West Point Lake Patrol	21,000	21,000	-
33-1115	US DOJ - Bulletproof Vest	3,000	3,000	-
33-6700	BOE Resource Officer	150,000	150,000	-
Account Classification Total: 300 - INTERGOVERNMENTAL		174,000	174,000	-
400 - CHARGES FOR SERVICES				
34-2305	Sheriff Department Fees	45,000	50,000	5,000
Account Classification Total: 400 - CHARGES FOR SERVICES		45,000	50,000	5,000
800 - MISCELLANEOUS				
38-9600	Miscellaneous Revenue	60,000	60,000	-
Account Classification Total: 800 - MISCELLANEOUS		60,000	60,000	-
900 - OTHER FINANCING SOURCES				
39-2100	Sale of Assets	10,000	10,000	-
Account Classification Total: 900 - OTHER FINANCING SOURCES		10,000	10,000	-
Division Total: 3310 - Sheriff Administration		**289,400**	**294,400**	**5,000**
Division: 3326 - Jail Operations				

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Revenue Detail

Account Number	Account Description	2021 Amended Budget	2022 County Manager	Increase (Decrease)
300 - INTERGOVERNMENTAL				
33-4112	Georgia Inmate Subsidy	-	-	-
Account Classification Total: 300 - INTERGOVERNMENTAL		-	-	-
400 - CHARGES FOR SERVICES				
34-1105	Bond Processing Fee	30,000	40,000	10,000
34-2320	Inmate Medical & Dental Fees	5,000	5,000	-
34-2331	Prisoner Housing - City of LaGrange	150,000	100,000	(50,000)
34-2332	Prisoner Housing - City of West Point	15,000	15,000	-
34-2333	Prisoner Housing - City of Hogansville	7,500	7,500	-
Account Classification Total: 400 - CHARGES FOR SERVICES		207,500	167,500	(40,000)
500 - FINES AND FORFEITURES				
35-1410	10% Jail Add On Fines	65,000	60,000	(5,000)
Account Classification Total: 500 - FINES AND FORFEITURES		65,000	60,000	(5,000)
800 - MISCELLANEOUS				
38-2000	Telephone Commissions	250,000	250,000	-
38-9600	Miscellaneous Revenue	300	300	-
Account Classification Total: 800 - MISCELLANEOUS		250,300	250,300	-
Division Total: 3326 - Jail Operations		**522,800**	**477,800**	**(45,000)**
Division: 3395 - S/O - Detail & Work Release				
400 - CHARGES FOR SERVICES				
34-2340	Work Release Program Fees	400,000	250,000	(150,000)
Account Classification Total: 400 - CHARGES FOR SERVICES		400,000	250,000	(150,000)
Division Total: 3395 - S/O - Detail & Work Release		**400,000**	**250,000**	**(150,000)**
Department Total: 3300 - Sheriff		**1,212,200**	**1,022,200**	**(190,000)**
Department: 3500 - Fire and Rescue				
Division: 3510 - Fire Administration				
100 - TAXES				
31-6200	Insurance Premium Tax	-	2,367,765	2,367,765
Account Classification Total: 100 - TAXES		-	2,367,765	2,367,765
200 - LICENSES AND PERMITS				
32-1910	FIRE WORKS LICENSE FEE 25-10-5.1	500	500	-
32-3190	Fire Marshal Life Safety Fee	500	-	(500)
Account Classification Total: 200 - LICENSES AND PERMITS		1,000	500	(500)
400 - CHARGES FOR SERVICES				
33-6550	Hogansville Fire Service	235,192	195,000	(40,192)
Account Classification Total: 400 - CHARGES FOR SERVICES		235,192	195,000	(40,192)
Division Total: 3510 - Fire Administration		**236,192**	**2,563,265**	**2,327,073**
Division: 3920 - Emergency Management				
300 - INTERGOVERNMENTAL				
33-4115	GA, DOD Ema Salary Supplement	20,113	20,113	-
Account Classification Total: 300 - INTERGOVERNMENTAL		20,113	20,113	-
Division Total: 3920 - Emergency Management		**20,113**	**20,113**	**-**
Department Total: 3500 - Fire and Rescue		**256,305**	**2,583,378**	**2,327,073**
Department: 3900 - Marshal				
Division: 3905 - Marshal Administration				
200 - LICENSES AND PERMITS				
32-2130	Foreclosure Registration	3,000	2,500	(500)
Account Classification Total: 200 - LICENSES AND PERMITS		3,000	2,500	(500)
Division Total: 3905 - Marshal Administration		**3,000**	**2,500**	**(500)**
Division: 3910 - Animal Control				
200 - LICENSES AND PERMITS				

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Revenue Detail

Account Number	Account Description	2021 Amended Budget	2022 County Manager	Increase (Decrease)
32-2510	Dangerous Dog	500	500	-
Account Classification Total: 200 - LICENSES AND PERMITS		500	500	-
Division Total: 3910 - Animal Control		**500**	**500**	**-**
Department Total: 3900 - Marshal		**3,500**	**3,000**	**(500)**
Department: 4900 - Vehicle Maintenance and Shop				
400 - CHARGES FOR SERVICES				
34-4160	Recylcing Fees	1,200	800	(400)
Account Classification Total: 400 - CHARGES FOR SERVICES		1,200	800	(400)
Department Total: 4900 - Vehicle Maintenance and Shop		**1,200**	**800**	**(400)**
Department: 6000 - Parks and Recreation				
Division: 6110 - Parks and Rec Administration				
400 - CHARGES FOR SERVICES				
34-7500	Program Fees	278,681	220,000	(58,681)
34-7900	Non-Program Fees	3,000	2,130	(870)
Account Classification Total: 400 - CHARGES FOR SERVICES		281,681	222,130	(59,551)
700 - CONTRIBUTIONS AND DONATIONS				
37-1003	P&R Fundraising	35,636	26,000	(9,636)
37-1004	Recreation Sponsors	43,250	29,900	(13,350)
Account Classification Total: 700 - CONTRIBUTIONS AND DONATIONS		78,886	55,900	(22,986)
800 - MISCELLANEOUS				
38-1300	Rent - Parks and Recreation	139,250	170,000	30,750
38-9700	P&R Miscellaneous Revenue	10,200	10,200	-
Account Classification Total: 800 - MISCELLANEOUS		149,450	180,200	30,750
Division Total: 6110 - Parks and Rec Administration		**510,017**	**458,230**	**(51,787)**
Division: 6220 - Parks and Facilities				
700 - CONTRIBUTIONS AND DONATIONS				
37-1004	Recreation Sponsors	40,000	35,000	(5,000)
Account Classification Total: 700 - CONTRIBUTIONS AND DONATIONS		40,000	35,000	(5,000)
Division Total: 6220 - Parks and Facilities		**40,000**	**35,000**	**(5,000)**
Department Total: 6000 - Parks and Recreation		**550,017**	**493,230**	**(56,787)**
Department: 7000 - Community Development				
Division: 7220 - Building Inspections				
100 - TAXES				
31-4200	Beverage Taxes	185,000	185,000	-
31-6100	Business & Occupation	110,000	112,000	2,000
31-6300	Bank Licenses	170,000	185,000	15,000
Account Classification Total: 100 - TAXES		465,000	482,000	17,000
200 - LICENSES AND PERMITS				
32-1110	Beer Licenses	20,000	20,000	-
32-1120	Wine Licenses	7,500	7,500	-
32-1230	Driveway/Timber/Rec/Erosion	9,000	10,000	1,000
32-1240	Home Occupational Permit	17,000	20,000	3,000
32-2210	Rezoning & Variance Fees	23,500	23,500	-
32-2230	Sign Permit	500	500	-
32-3110	Building Permits	170,000	185,000	15,000
32-3910	Driveway Permits	5,000	6,000	1,000
Account Classification Total: 200 - LICENSES AND PERMITS		252,500	272,500	20,000
400 - CHARGES FOR SERVICES				
34-1930	Document and Data Sales	2,500	3,000	500
34-1950	Occupation Certificate Admin Fee	31,000	31,000	-
Account Classification Total: 400 - CHARGES FOR SERVICES		33,500	34,000	500

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Revenue Detail

Account Number	Account Description	2021 Amended Budget	2022 County Manager	Increase (Decrease)
Division Total: 7220 - Building Inspections		**751,000**	**788,500**	**37,500**
Division: 7410 - Planning and Zoning				
200 - LICENSES AND PERMITS				
32-3200	Entertainment	1,000	1,000	-
32-3205	Special Event	1,000	1,000	-
Account Classification Total: 200 - LICENSES AND PERMITS		2,000	2,000	-
Division Total: 7410 - Planning and Zoning		**2,000**	**2,000**	-
Department Total: 7000 - Community Development		**753,000**	**790,500**	**37,500**
Department: 7112 - Two Rivers RC & D				
300 - INTERGOVERNMENTAL				
33-1112	US Treasury - Two Rivers Salary	131,155	136,679	5,524
Account Classification Total: 300 - INTERGOVERNMENTAL		131,155	136,679	5,524
800 - MISCELLANEOUS				
38-9600	Miscellaneous Revenue	1,030	1,310	280
Account Classification Total: 800 - MISCELLANEOUS		1,030	1,310	280
Department Total: 7112 - Two Rivers RC & D		**132,185**	**137,989**	**5,804**
Department: 7415 - Center for Strategic Planning				
800 - MISCELLANEOUS				
38-9014	Center for Strategic Planning Reimbursement	4,603	103,676	99,073
Account Classification Total: 800 - MISCELLANEOUS		4,603	103,676	99,073
Department Total: 7415 - Center for Strategic Planning		**4,603**	**103,676**	**99,073**
Department: 7681 - CIRCLES				
800 - MISCELLANEOUS				
38-9015	Circles - Reimbursement	121,384	120,192	(1,192)
Account Classification Total: 800 - MISCELLANEOUS		121,384	120,192	(1,192)
Department Total: 7681 - CIRCLES		**121,384**	**120,192**	**(1,192)**
Department: 9000 - Other Financing Uses				
900 - OTHER FINANCING SOURCES				
39-1250	Transfer In - Victim/Witness Fund	129,990	130,000	10
Account Classification Total: 900 - OTHER FINANCING SOURCES		129,990	130,000	10
Department Total: 9000 - Other Financing Uses		**129,990**	**130,000**	**10**
REVENUE GRAND Totals:		**44,265,526**	**45,415,800**	**1,150,274**

Expenditure Detail

FY22 Adopted Budget
General Fund

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
Department:	**1110 - Board of Commissioners**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1400	Salaries - Board	47,562	49,470	1,908
51-2102	Medical Insurance	65,015	65,015	0
51-2103	Life Insurance	225	225	0
51-2200	Social Security (FICA) Contributions	2,948	3,068	120
51-2300	Medicare	689	719	30
51-2400	Retirement Contribution	8,863	9,770	907
51-2700	Workers Compensation	885	877	(8)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		126,187	129,144	2,957
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	50	(50)
52-3851	Contract Cost Allocation	10,443	3,832	(6,611)
52-2202	Equipment Repairs and Maintenance	2,500	2,500	0
52-2204	Building Repairs and Maintenance	4,538	11,322	6,784
52-3101	General Liability Insurance	628	993	365
52-3105	Building and Property Insurance	2,141	2,089	(52)
52-3106	Bonds Fidelity	276	178	(98)
52-3201	Communications	1,400	1,620	220
52-3205	Cell Phone	2,580	3,600	1,020
52-3300	Advertising	3,000	2,000	(1,000)
52-3400	Printing and Binding	1,300	800	(500)
52-3500	Travel	7,035	11,160	4,125
52-3601	Dues, Certification Fees, Subscriptions	2,751	3,951	1,200
52-3700	Education and Training	6,963	12,000	5,037
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		45,655	56,095	10,440
300 - SUPPLIES				
53-1101	Office Supplies	6,970	3,000	(3,970)
53-1102	Uniforms	250	450	200
53-1170	Special Events Supplies	0	5,700	5,700
53-1230	Utilities	9,529	9,529	0
53-1300	Food and Catering	0	500	500
53-1705	Intergvmt/Employee Relation Supplies	1,500	2,500	1,000
53-1805	Computer Hardware / Software	1,200	0	(1,200)
Account Classification Total: 300 - SUPPLIES		19,449	21,679	2,230
Division:	**1130 - Clerk of Commission**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	62,624	64,436	1,812
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	150	150	0
51-2200	Social Security (FICA) Contributions	3,946	3,995	49
51-2300	Medicare	923	934	11
51-2400	Retirement Contribution	11,417	11,747	330
51-2700	Workers Compensation	210	187	(23)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		92,273	94,452	2,179
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	0	2,222	2,222
52-1206	Employee Medical Exam	50	35	(15)

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
52-2220	Computer/Software Maintenance	65,957	82,164	16,207
52-3851	Contract Cost Allocation	2,966	812	(2,154)
52-2201	Computer Maintenance	300	300	0
52-2204	Building Repairs and Maintenance	965	2,407	1,442
52-3101	General Liability Insurance	126	199	73
52-3105	Building and Property Insurance	456	445	(11)
52-3106	Bonds Fidelity	30	26	(4)
52-3201	Communications	260	300	40
52-3205	Cell Phone	600	720	120
52-3400	Printing and Binding	100	100	0
52-3500	Travel	850	4,500	3,650
52-3601	Dues, Certification Fees, Subscriptions	220	260	40
52-3700	Education and Training	1,705	4,065	2,360
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		74,585	98,555	23,970
300 - SUPPLIES				
53-1102	Uniforms	100	200	100
53-1230	Utilities	2,026	2,026	0
53-1400	Books and Periodicals	100	100	0
53-1805	Computer Hardware / Software	0	7,600	7,600
Account Classification Total: 300 - SUPPLIES		2,226	9,926	7,700
Division Total: 1130 - Clerk of Commission		**169,084**	**202,933**	**33,849**
Department Total: 1110 - Board of Commissioners		**360,375**	**409,852**	**49,477**
Department: 1320 - County Manager				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	238,408	300,735	62,327
51-1200	Part-time Employees	12,000	0	(12,000)
51-2102	Medical Insurance	32,508	39,009	6,501
51-2103	Life Insurance	178	409	231
51-2200	Social Security (FICA) Contributions	15,146	17,952	2,806
51-2300	Medicare	3,699	4,360	661
51-2400	Retirement Contribution	48,991	60,983	11,992
51-2700	Workers Compensation	844	873	29
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		351,774	424,321	72,547
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70	70	0
52-3851	Contract Cost Allocation	2,966	1,416	(1,550)
52-2203	Vehicle Repairs and Maintenance	500	400	(100)
52-2204	Building Repairs and Maintenance	965	2,407	1,442
52-3101	General Liability Insurance	252	397	145
52-3103	Auto Insurance	328	396	68
52-3105	Building and Property Insurance	456	445	(11)
52-3106	Bonds Fidelity	59	53	(6)
52-3201	Communications	900	960	60
52-3205	Cell Phone	2,000	2,160	160
52-3400	Printing and Binding	200	200	0
52-3500	Travel	7,479	10,996	3,516
52-3601	Dues, Certification Fees, Subscriptions	125	0	(125)
52-3700	Education and Training	3,999	4,052	53
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		20,299	23,952	3,652

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
300 - SUPPLIES				
53-1102	Uniforms	200	200	0
53-1230	Utilities	2,026	2,026	0
53-1270	Auto Fuel	2,500	3,000	500
53-1705	Intergvmt/Employee Relation Supplies	8,500	14,000	5,500
Account Classification Total: 300 - SUPPLIES		13,226	19,226	6,000
Department Total: 1320 - County Manager		**385,299**	**467,499**	**82,199**
Department: 1400 - Elections and Registration				
Division: 1450 - Elections and Registration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	117,194	120,603	3,409
51-1200	Part-time Employees	16,881	16,256	(625)
51-1300	Overtime	4,000	8,000	4,000
51-2102	Medical Insurance	39,009	39,009	0
51-2103	Life Insurance	339	345	6
51-2200	Social Security (FICA) Contributions	8,680	8,795	115
51-2300	Medicare	2,030	2,058	28
51-2400	Retirement Contribution	21,297	22,656	1,359
51-2700	Workers Compensation	449	396	(53)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		209,879	218,118	8,239
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-3851	Contract Cost Allocation	4,099	2,124	(1,975)
52-2201	Computer Maintenance	500	500	0
52-2202	Equipment Repairs and Maintenance	11,000	50,000	39,000
52-2204	Building Repairs and Maintenance	1,226	3,057	1,831
52-3101	General Liability Insurance	377	596	219
52-3105	Building and Property Insurance	578	564	(14)
52-3106	Bonds Fidelity	103	91	(12)
52-3201	Communications	2,000	2,000	0
52-3203	Postage and Shipping	15,000	17,000	2,000
52-3205	Cell Phone	1,000	1,000	0
52-3300	Advertising	8,000	6,000	(2,000)
52-3400	Printing and Binding	23,000	26,000	3,000
52-3500	Travel	4,360	7,000	2,640
52-3505	Mileage - Non-Overnight Travel	1,000	1,000	0
52-3601	Dues, Certification Fees, Subscriptions	1,000	1,000	0
52-3700	Education and Training	2,000	7,000	5,000
52-3852	Contract Services	194,913	225,000	30,087
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		270,256	350,032	79,776
300 - SUPPLIES				
53-1101	Office Supplies	10,000	10,000	0
53-1102	Uniforms	400	500	100
53-1127	Materials and Supplies	500	500	0
53-1230	Utilities	2,573	2,573	0
53-1400	Books and Periodicals	150	0	(150)
53-1805	Computer Hardware / Software	5,000	2,500	(2,500)
53-1810	Office Equipment	1,000	1,000	0
53-1815	Office Furniture	500	250	(250)

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
53-1820	Communications Equipment	250	250	0
53-1830	Other Equipment	3,140	1,000	(2,140)
Account Classification Total: 300 - SUPPLIES		23,513	18,573	(4,940)
400 - CAPITAL OUTLAYS				
54-2400	Computers and Software	0	0	0
Account Classification Total: 400 - CAPITAL OUTLAYS		0	0	0
Division Total: 1450 - Elections and Registration		**503,648**	**586,723**	**83,075**
Department Total: 1400 - Elections and Registration		**503,648**	**586,723**	**83,075**
Department: 1510 - Finance				
Division: 1511 - Financial Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	210,110	246,133	36,023
51-1200	Part-time Employees	12,854	18,186	5,332
51-2102	Medical Insurance	48,762	52,012	3,250
51-2103	Life Insurance	530	531	1
51-2200	Social Security (FICA) Contributions	13,453	16,388	2,935
51-2300	Medicare	3,262	3,832	570
51-2400	Retirement Contribution	37,109	46,070	8,961
51-2700	Workers Compensation	736	767	31
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		326,816	383,919	57,103
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	117,875	118,000	125
52-1206	Employee Medical Exam	70	70	0
52-3620	Bank and Credit Card Fees	2,820	15,000	12,180
52-3851	Contract Cost Allocation	5,132	3,540	(1,592)
52-2201	Computer Maintenance	0	100	100
52-2204	Building Repairs and Maintenance	966	2,407	1,441
52-3101	General Liability Insurance	440	893	453
52-3105	Building and Property Insurance	456	445	(11)
52-3106	Bonds Fidelity	344	340	(4)
52-3201	Communications	1,140	1,140	0
52-3203	Postage and Shipping	2,928	2,500	(428)
52-3205	Cell Phone	900	900	0
52-3400	Printing and Binding	800	800	0
52-3500	Travel	1,000	1,000	0
52-3601	Dues, Certification Fees, Subscriptions	1,300	1,350	50
52-3700	Education and Training	957	1,000	43
52-3900	Other Purchased Services	250	330	80
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		137,378	149,815	12,437
300 - SUPPLIES				
53-1102	Uniforms	200	100	(100)
53-1230	Utilities	2,026	2,026	0
53-1805	Computer Hardware / Software	175	1,500	1,325
53-1815	Office Furniture	1,575	0	(1,575)
Account Classification Total: 300 - SUPPLIES		3,976	3,626	(350)
Division Total: 1511 - Financial Administration		**468,170**	**537,360**	**69,190**
Division: 1515 - Treasury				
700 - OTHER COSTS				
57-1110	City of LaGrange	363,825	327,443	(36,382)

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
57-1210	City of Hogansville	49,500	44,550	(4,950)
57-1310	City of West Point	49,500	44,550	(4,950)
Account Classification Total: 700 - OTHER COSTS		462,825	416,543	(46,282)
Division Total: 1515 - Treasury		**462,825**	**416,543**	**(46,282)**
Division: 1517 - Purchasing				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	140,719	144,783	4,064
51-2102	Medical Insurance	39,009	39,009	0
51-2103	Life Insurance	348	351	3
51-2200	Social Security (FICA) Contributions	8,867	8,977	110
51-2300	Medicare	2,073	2,099	26
51-2400	Retirement Contribution	20,646	26,394	5,748
51-2700	Workers Compensation	472	420	(52)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		212,134	222,033	9,899
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70	70	0
52-3851	Contract Cost Allocation	5,475	2,124	(3,351)
52-2201	Computer Maintenance	0	100	100
52-2203	Vehicle Repairs and Maintenance	1,500	1,400	(100)
52-2204	Building Repairs and Maintenance	2,098	5,233	3,135
52-3101	General Liability Insurance	377	596	219
52-3103	Auto Insurance	328	396	68
52-3105	Building and Property Insurance	990	966	(24)
52-3106	Bonds Fidelity	88	78	(10)
52-3201	Communications	1,000	1,128	128
52-3203	Postage and Shipping	25	25	0
52-3205	Cell Phone	1,200	900	(300)
52-3300	Advertising	100	100	0
52-3400	Printing and Binding	100	100	0
52-3500	Travel	0	1,000	1,000
52-3505	Mileage - Non-Overnight Travel	150	150	0
52-3601	Dues, Certification Fees, Subscriptions	744	744	0
52-3700	Education and Training	0	800	800
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		14,245	15,910	1,665
300 - SUPPLIES				
53-1101	Office Supplies	1,200	1,200	0
53-1102	Uniforms	175	175	0
53-1110	Program Supplies and Materials	702	700	(2)
53-1123	Tires and Tubes	750	100	(650)
53-1230	Utilities	4,404	4,404	0
53-1270	Auto Fuel	1,500	1,750	250
53-1805	Computer Hardware / Software	1,200	1,200	0
53-1810	Office Equipment	0	300	300
53-1830	Other Equipment	313	500	187
Account Classification Total: 300 - SUPPLIES		10,244	10,329	85
Division Total: 1517 - Purchasing		**236,623**	**248,272**	**11,649**
Department Total: 1510 - Finance		**1,167,618**	**1,202,175**	**34,557**
Department: 1530 - County Attorney				
200 - PURCHASED/CONTRACTED SERVICES				

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
52-1201	County Attorney	175,000	180,000	5,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		175,000	180,000	5,000
Department Total: 1530 - County Attorney		**175,000**	**180,000**	**5,000**
Department: 1535 - Information Technology				
Division: 1535 - Information Technology Main				
200 - PURCHASED/CONTRACTED SERVICES				
52-2220	Computer/Software Maintenance	196,000	202,162	6,162
52-3851	Contract Cost Allocation	2,915	312	(2,603)
52-2204	Building Repairs and Maintenance	1,252	1,678	426
52-3105	Building and Property Insurance	591	310	(281)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		200,758	204,462	3,704
300 - SUPPLIES				
53-1230	Utilities	2,628	1,412	(1,216)
53-1805	Computer Hardware / Software	50,000	5,000	(45,000)
Account Classification Total: 300 - SUPPLIES		52,628	6,412	(46,216)
Division Total: 1535 - Information Technology Main		253,386	210,874	(42,512)
Division: 1537 - GIS				
200 - PURCHASED/CONTRACTED SERVICES				
52-1309	Data Processing	151,094	153,209	2,115
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		151,094	153,209	2,115
Division Total: 1537 - GIS		**151,094**	**153,209**	**2,115**
Department Total: 1535 - Information Technology		**404,480**	**364,083**	**(40,397)**
Department: 1540 - Human Resources				
Division: 1540 - Human Resources				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	160,402	141,712	(18,690)
51-1200	Part-time Employees	0	22,228	22,228
51-2102	Medical Insurance	32,508	26,006	(6,502)
51-2103	Life Insurance	336	267	(69)
51-2200	Social Security (FICA) Contributions	10,107	10,164	57
51-2300	Medicare	2,364	2,376	12
51-2400	Retirement Contribution	30,992	27,391	(3,601)
51-2700	Workers Compensation	538	475	(63)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		237,247	230,619	(6,628)
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	3,000	3,000	0
52-1206	Employee Medical Exam	100	80	(20)
52-1214	Employee Assistance Program	6,200	5,500	(700)
52-3851	Contract Cost Allocation	1,996	1,312	(684)
52-2201	Computer Maintenance	200	200	0
52-2202	Equipment Repairs and Maintenance	930	930	0
52-2204	Building Repairs and Maintenance	419	2,489	2,070
52-3101	General Liability Insurance	189	298	109
52-3105	Building and Property Insurance	198	193	(5)
52-3106	Bonds Fidelity	288	279	(9)
52-3201	Communications	1,500	1,500	0
52-3203	Postage and Shipping	500	500	0
52-3205	Cell Phone	600	600	0
52-3400	Printing and Binding	500	500	0

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
52-3500	Travel	0	800	800
52-3505	Mileage - Non-Overnight Travel	0	300	300
52-3601	Dues, Certification Fees, Subscriptions	50	100	50
52-3700	Education and Training	500	2,000	1,500
52-3852	Contract Services	0	19,200	19,200
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		17,170	39,781	22,611
300 - SUPPLIES				
53-1101	Office Supplies	1,450	2,000	550
53-1102	Uniforms	200	200	0
53-1112	Employee Awards Program	6,700	6,500	(200)
53-1230	Utilities	880	2,095	1,215
53-1805	Computer Hardware / Software	870	1,000	130
53-1810	Office Equipment	3,700	2,000	(1,700)
53-1815	Office Furniture	700	1,000	300
Account Classification Total: 300 - SUPPLIES		14,500	14,795	295
Division Total: 1540 - Human Resources		**268,917**	**285,195**	**16,278**
Division: 1542 - Payroll and Benefits				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	45,449	67,067	21,618
51-2102	Medical Insurance	13,003	19,504	6,501
51-2103	Life Insurance	141	192	51
51-2200	Social Security (FICA) Contributions	2,864	4,158	1,294
51-2300	Medicare	670	973	303
51-2400	Retirement Contribution	8,286	12,227	3,941
51-2700	Workers Compensation	152	195	43
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		70,565	104,316	33,751
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	40	40	0
52-2220	Computer/Software Maintenance	12,500	13,000	500
52-3851	Contract Cost Allocation	2,467	1,520	(947)
52-2201	Computer Maintenance	200	200	0
52-2204	Building Repairs and Maintenance	579	1,445	866
52-3101	General Liability Insurance	252	397	145
52-3105	Building and Property Insurance	274	267	(7)
52-3106	Bonds Fidelity	150	100	(50)
52-3400	Printing and Binding	300	300	0
52-3700	Education and Training	0	500	500
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		16,762	17,769	1,007
300 - SUPPLIES				
53-1230	Utilities	1,216	1,216	0
53-1805	Computer Hardware / Software	0	500	500
53-1810	Office Equipment	0	500	500
Account Classification Total: 300 - SUPPLIES		1,216	2,216	1,000
Division Total: 1542 - Payroll and Benefits		**88,543**	**124,301**	**35,758**
Department Total: 1540 - Human Resources		**357,460**	**409,496**	**52,036**
Department: 1545 - Tax Commissioner				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	419,557	438,719	19,162
51-2102	Medical Insurance	130,030	130,030	0

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
51-2103	Life Insurance	1,173	1,182	9
51-2200	Social Security (FICA) Contributions	26,434	27,202	768
51-2300	Medicare	6,184	6,362	178
51-2400	Retirement Contribution	80,523	84,269	3,746
51-2700	Workers Compensation	2,601	2,546	(55)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		666,502	690,310	23,808
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	24,000	25,600	1,600
52-3851	Contract Cost Allocation	16,059	9,910	(6,149)
52-2202	Equipment Repairs and Maintenance	880	500	(380)
52-2203	Vehicle Repairs and Maintenance	500	500	0
52-2204	Building Repairs and Maintenance	3,772	9,411	5,639
52-3101	General Liability Insurance	1,256	1,985	729
52-3103	Auto Insurance	328	396	68
52-3105	Building and Property Insurance	1,780	1,737	(43)
52-3106	Bonds Fidelity	584	559	(25)
52-3201	Communications	5,500	4,750	(750)
52-3203	Postage and Shipping	51,500	51,500	0
52-3205	Cell Phone	1,600	1,550	(50)
52-3300	Advertising	400	400	0
52-3400	Printing and Binding	1,050	950	(100)
52-3500	Travel	1,700	4,200	2,500
52-3505	Mileage - Non-Overnight Travel	250	250	0
52-3601	Dues, Certification Fees, Subscriptions	650	736	86
52-3700	Education and Training	1,900	1,900	0
52-3900	Other Purchased Services	16,928	16,712	(216)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		139,237	142,146	2,909
300 - SUPPLIES				
53-1101	Office Supplies	8,250	7,250	(1,000)
53-1102	Uniforms	1,500	1,000	(500)
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	2,700	1,500	(1,200)
53-1810	Office Equipment	500	500	0
Account Classification Total: 300 - SUPPLIES		21,971	19,271	(2,700)
Department Total: 1545 - Tax Commissioner		**827,710**	**851,727**	**24,017**
Department: 1550 - Property Appraisal				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	497,046	495,462	(1,584)
51-1200	Part-time Employees	0	15,834	15,834
51-1400	Salaries - Board	17,500	17,500	0
51-2102	Medical Insurance	130,030	130,030	0
51-2103	Life Insurance	1,296	1,263	(33)
51-2200	Social Security (FICA) Contributions	31,318	31,700	382
51-2300	Medicare	7,326	7,413	87
51-2400	Retirement Contribution	93,609	94,805	1,196

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
51-2700	Workers Compensation	7,698	7,154	(544)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		785,823	801,161	15,338
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	27,500	52,500	25,000
52-1206	Employee Medical Exam	150	150	0
52-2220	Computer/Software Maintenance	15,200	12,000	(3,200)
52-3851	Contract Cost Allocation	14,395	9,910	(4,485)
52-2202	Equipment Repairs and Maintenance	1,100	1,100	0
52-2203	Vehicle Repairs and Maintenance	1,500	1,200	(300)
52-2204	Building Repairs and Maintenance	2,718	6,781	4,063
52-3101	General Liability Insurance	1,256	1,985	729
52-3103	Auto Insurance	1,968	1,980	12
52-3105	Building and Property Insurance	1,282	1,251	(31)
52-3201	Communications	4,000	4,000	0
52-3203	Postage and Shipping	1,200	1,200	0
52-3205	Cell Phone	5,000	4,460	(540)
52-3300	Advertising	200	200	0
52-3400	Printing and Binding	23,000	23,000	0
52-3500	Travel	4,600	9,000	4,400
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	98,673	120,393	21,720
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		210,267	257,635	47,368
300 - SUPPLIES				
53-1101	Office Supplies	3,625	2,000	(1,625)
53-1102	Uniforms	850	500	(350)
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	1,525	1,800	275
53-1805	Computer Hardware / Software	6,500	3,000	(3,500)
53-1815	Office Furniture	10,300	0	(10,300)
53-1830	Other Equipment	600	1,800	1,200
Account Classification Total: 300 - SUPPLIES		34,282	19,982	(14,300)
400 - CAPITAL OUTLAYS				
54-2510	Office Equipment	9,797	0	(9,797)
Account Classification Total: 400 - CAPITAL OUTLAYS		9,797	0	(9,797)
Department Total: 1550 - Property Appraisal		**1,040,169**	**1,078,778**	**38,609**
Department: 1565 - General Government				
Division: 1565 - General Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	62,545	78,592	16,047
51-2102	Medical Insurance	13,003	19,505	6,502
51-2103	Life Insurance	166	171	5
51-2200	Social Security (FICA) Contributions	3,896	4,873	977
51-2300	Medicare	911	1,139	228

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
51-2400	Retirement Contribution	11,916	8,504	(3,412)
51-2700	Workers Compensation	795	895	100
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		93,232	113,679	20,447
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	984	812	(172)
52-2204	Building Repairs and Maintenance	97	241	144
52-3101	General Liability Insurance	63	199	136
52-3105	Building and Property Insurance	46	45	(1)
52-3201	Communications	0	240	240
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		1,190	1,537	347
300 - SUPPLIES				
53-1230	Utilities	203	203	0
Account Classification Total: 300 - SUPPLIES		203	203	0
Division Total: 1565 - General Administration		**94,625**	**115,419**	**20,794**
Division:	**1566 - SO D/WR - Bldg/Grounds Detail**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	34,906	69,455	34,549
51-1300	Overtime	1,522	1,522	0
51-2102	Medical Insurance	13,003	26,006	13,003
51-2103	Life Insurance	102	189	87
51-2200	Social Security (FICA) Contributions	2,293	4,400	2,107
51-2300	Medicare	536	1,029	493
51-2400	Retirement Contribution	6,326	12,662	6,336
51-2700	Workers Compensation	816	1,563	747
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		59,504	116,826	57,322
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	126	199	73
52-3102	Law Enforcement Liability	530	786	256
52-3103	Auto Insurance	656	792	136
52-3204	Non-Telephone Communication	600	600	0
52-3205	Cell Phone	675	675	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		5,112	5,577	465
300 - SUPPLIES				
53-1102	Uniforms	600	600	0
53-1112	Employee Awards Program	50	50	0
53-1123	Tires and Tubes	800	800	0
53-1126	Parts and Supplies	1,300	1,300	0
53-1270	Auto Fuel	3,450	3,450	0
Account Classification Total: 300 - SUPPLIES		6,200	6,200	0
Division Total: 1566 - SO D/WR - Bldg/Grounds Detail		**70,816**	**128,603**	**57,787**
Division:	**1567 - Building and Grounds**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	155,410	192,951	37,541
51-1300	Overtime	5,000	5,000	0
51-2102	Medical Insurance	39,009	52,011	13,002
51-2103	Life Insurance	402	488	86

Troup County Board of Commissioners

FY22 Adopted Budget

General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
51-2200	Social Security (FICA) Contributions	10,163	12,274	2,111
51-2300	Medicare	2,377	2,870	493
51-2400	Retirement Contribution	29,846	36,778	6,932
51-2700	Workers Compensation	4,707	5,981	1,274
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		246,914	308,353	61,439
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-2220	Computer/Software Maintenance	7,000	10,000	3,000
52-3851	Contract Cost Allocation	2,514	1,416	(1,098)
52-2141	Grounds Maintenance	5,602	9,000	3,398
52-2202	Equipment Repairs and Maintenance	1,500	1,500	0
52-2203	Vehicle Repairs and Maintenance	1,000	1,200	200
52-2204	Building Repairs and Maintenance	23,201	26,015	2,814
52-3101	General Liability Insurance	377	596	219
52-3103	Auto Insurance	984	1,188	204
52-3105	Building and Property Insurance	6,808	6,602	(206)
52-3201	Communications	4,800	4,800	0
52-3203	Postage and Shipping	50	50	0
52-3205	Cell Phone	3,160	3,880	720
52-3400	Printing and Binding	100	100	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		57,196	66,447	9,251
300 - SUPPLIES				
53-1101	Office Supplies	1,100	1,000	(100)
53-1102	Uniforms	1,200	1,200	0
53-1107	Janitorial Supplies	8,000	8,000	0
53-1123	Tires and Tubes	1,000	1,200	200
53-1230	Utilities	10,000	10,000	0
53-1270	Auto Fuel	6,500	7,000	500
53-1600	Small Equipment	1,500	1,500	0
53-1830	Other Equipment	3,000	3,000	0
Account Classification Total: 300 - SUPPLIES		32,300	32,900	600
Division Total: 1567 - Building and Grounds		**336,410**	**407,700**	**71,290**
Department Total: 1565 - General Government		**501,851**	**651,722**	**149,871**
Department: 1580 - Records Management				
Division: 1582 - Archive Records				
700 - OTHER COSTS				
57-2001	Allocation	97,426	98,410	984
Account Classification Total: 700 - OTHER COSTS		97,426	98,410	984
Division Total: 1582 - Archive Records		**97,426**	**98,410**	**984**
Department Total: 1580 - Records Management		**97,426**	**98,410**	**984**
Department: 1595 - General Association				
200 - PURCHASED/CONTRACTED SERVICES				
52-3601	Dues, Certification Fees, Subscriptions	8,025	8,100	75
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		8,025	8,100	75
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		**43,025**	**43,100**	**75**
Department: 1596 - Non-Departmental				

Troup County Board of Commissioners
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General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-2600	Unemployment Insurance	9,000	9,000	0
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		9,000	9,000	0
700 - OTHER COSTS				
57-9000	Contingency	872,857	0	(872,857)
Account Classification Total: 700 - OTHER COSTS		872,857	0	(872,857)
Department Total: 1596 - Non-Departmental		**881,857**	**9,000**	**(872,857)**
Department: 2100 - Judicial Administration				
Division: 2100 - Judicial Administration Main				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	276,241	304,516	28,275
51-1200	Part-time Employees	0	0	0
51-2102	Medical Insurance	65,015	78,017	13,002
51-2103	Life Insurance	696	773	77
51-2200	Social Security (FICA) Contributions	17,801	19,276	1,475
51-2300	Medicare	4,161	4,508	347
51-2400	Retirement Contribution	50,193	56,770	6,577
51-2700	Workers Compensation	586	606	20
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		414,693	464,466	49,773
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	44,400	44,000	(400)
52-1206	Employee Medical Exam	120	105	(15)
52-3851	Contract Cost Allocation	13,314	3,540	(9,774)
52-2202	Equipment Repairs and Maintenance	2,190	2,000	(190)
52-2204	Building Repairs and Maintenance	6,150	15,344	9,194
52-3101	General Liability Insurance	691	1,092	401
52-3105	Building and Property Insurance	2,901	2,831	(70)
52-3106	Bonds Fidelity	321	304	(17)
52-3201	Communications	3,500	3,500	0
52-3203	Postage and Shipping	750	600	(150)
52-3400	Printing and Binding	400	300	(100)
52-3500	Travel	0	2,000	2,000
52-3510	Travel/Training - Indigent Attorney	500	1,000	500
52-3601	Dues, Certification Fees, Subscriptions	753	850	97
52-3700	Education and Training	0	550	550
52-3900	Other Purchased Services	297	0	(297)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		76,287	78,016	1,729
300 - SUPPLIES				
53-1101	Office Supplies	1,500	1,200	(300)
53-1102	Uniforms	500	300	(200)
53-1111	Indigent Supplies	605	600	(5)
53-1230	Utilities	12,914	12,914	0
53-1805	Computer Hardware / Software	995	1,200	205
53-1815	Office Furniture	710	500	(210)
Account Classification Total: 300 - SUPPLIES		17,224	16,714	(510)
400 - CAPITAL OUTLAYS				
54-2510	Office Equipment	6,370	0	(6,370)
Account Classification Total: 400 - CAPITAL OUTLAYS		6,370	0	(6,370)
Division Total: 2100 - Judicial Administration Main		**514,574**	**559,196**	**44,622**

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
Division:	**2110 - Drug Lab**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	41,318	42,512	1,194
51-1200	Part-time Employees	31,320	30,160	(1,160)
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	126	129	3
51-2200	Social Security (FICA) Contributions	4,545	4,506	(39)
51-2300	Medicare	1,063	1,054	(9)
51-2400	Retirement Contribution	8,313	8,600	287
51-2700	Workers Compensation	243	211	(32)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		99,931	100,175	244
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	60	70	10
52-3851	Contract Cost Allocation	2,781	1,416	(1,365)
52-2202	Equipment Repairs and Maintenance	700	700	0
52-2204	Building Repairs and Maintenance	847	2,113	1,266
52-3101	General Liability Insurance	14,252	11,535	(2,717)
52-3105	Building and Property Insurance	400	390	(10)
52-3106	Bonds Fidelity	58	52	(6)
52-3201	Communications	800	750	(50)
52-3203	Postage and Shipping	100	100	0
52-3400	Printing and Binding	50	50	0
52-3500	Travel	100	100	0
52-3601	Dues, Certification Fees, Subscriptions	250	250	0
52-3700	Education and Training	100	100	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		20,498	17,626	(2,872)
300 - SUPPLIES				
53-1101	Office Supplies	250	250	0
53-1102	Uniforms	50	100	50
53-1125	Drug Testing/Monitoring Supplies	110,000	110,000	0
53-1230	Utilities	1,779	1,779	(0)
53-1805	Computer Hardware / Software	0	1,200	1,200
53-1810	Office Equipment	250	250	0
53-1815	Office Furniture	100	100	0
Account Classification Total: 300 - SUPPLIES		112,429	113,679	1,250
Division Total: 2110 - Drug Lab		**232,858**	**231,479**	**(1,379)**
Department Total: 2100 - Judicial Administration		**747,432**	**790,675**	**43,243**
Department:	**2150 - Superior Court**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1200	Part-time Employees	21,000	31,850	10,850
51-1900	Salary Supplements	55,062	55,062	0
51-1910	Judge's Secretary Supplement	19,200	7,200	(12,000)
51-2200	Social Security (FICA) Contributions	1,975	1,975	0
51-2300	Medicare	460	460	0
51-2700	Workers Compensation	105	90	(15)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		97,802	96,637	(1,165)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	0	105	105
52-1301	Court Reporter	97,300	105,000	7,700

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
52-1302	Interpreter/Witness/Indigent Reporter	2,195	4,500	2,305
52-3851	Contract Cost Allocation	21,647	8,098	(13,549)
52-2202	Equipment Repairs and Maintenance	7,200	1,000	(6,200)
52-2204	Building Repairs and Maintenance	8,478	21,154	12,676
52-3101	General Liability Insurance	189	298	109
52-3105	Building and Property Insurance	4,000	3,903	(97)
52-3201	Communications	3,000	3,000	0
52-3203	Postage and Shipping	400	400	0
52-3301	Grand Jury Presentment	750	750	0
52-3400	Printing and Binding	150	100	(50)
52-3601	Dues, Certification Fees, Subscriptions	750	750	0
52-3603	Jury Per Diem	34,600	37,500	2,900
52-3604	Witness Fees	350	4,500	4,150
52-3700	Education and Training	1,500	500	(1,000)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		182,509	191,558	9,049
300 - SUPPLIES				
53-1101	Office Supplies	1,805	750	(1,055)
53-1230	Utilities	17,804	17,804	0
53-1805	Computer Hardware / Software	6,500	0	(6,500)
53-1815	Office Furniture	3,550	0	(3,550)
Account Classification Total: 300 - SUPPLIES		29,659	18,554	(11,105)
Department Total: 2150 - Superior Court		**309,970**	**306,749**	**(3,221)**
Department: 2180 - Clerk of Courts				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	509,080	530,985	21,905
51-1200	Part-time Employees	23,490	22,620	(870)
51-1300	Overtime	12,000	25,000	13,000
51-1450	Board - Equalization	3,500	3,500	0
51-2102	Medical Insurance	169,039	169,039	0
51-2103	Life Insurance	1,332	1,413	81
51-2200	Social Security (FICA) Contributions	34,492	36,095	1,603
51-2300	Medicare	8,068	8,443	375
51-2400	Retirement Contribution	95,565	99,763	4,198
51-2700	Workers Compensation	1,784	1,644	(140)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		858,350	898,502	40,152
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	140	140	0
52-2220	Computer/Software Maintenance	39,000	39,000	0
52-3851	Contract Cost Allocation	29,190	17,696	(11,494)
52-2204	Building Repairs and Maintenance	7,061	17,619	10,558
52-3101	General Liability Insurance	1,696	2,679	983
52-3105	Building and Property Insurance	3,331	3,251	(80)
52-3106	Bonds Fidelity	1,030	990	(40)
52-3201	Communications	5,400	5,400	0
52-3203	Postage and Shipping	6,715	7,215	500
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

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
52-3601	Dues, Certification Fees, Subscriptions	2,650	2,650	0
52-3700	Education and Training	1,150	650	(500)
52-3852	Contract Services	12,000	12,000	0
52-3900	Other Purchased Services	44,410	44,410	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		159,413	159,340	(73)
300 - SUPPLIES				
53-1101	Office Supplies	12,300	12,500	200
53-1102	Uniforms	876	550	(326)
53-1230	Utilities	14,828	14,828	0
53-1815	Office Furniture	225	225	0
Account Classification Total: 300 - SUPPLIES		28,229	28,103	(126)
Department Total: 2180 - Clerk of Courts		**1,045,992**	**1,085,945**	**39,953**
Department:	**2200 - District Attorney**			
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	17,504	10,618	(6,886)
52-2204	Building Repairs and Maintenance	4,230	10,555	6,325
52-3105	Building and Property Insurance	1,996	1,948	(48)
52-3201	Communications	1,360	1,400	40
52-3203	Postage and Shipping	25	25	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		25,115	24,546	(569)
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	1,013,145	995,870	(17,275)
Account Classification Total: 700 - OTHER COSTS		1,013,145	995,870	(17,275)
Department Total: 2200 - District Attorney		**1,047,143**	**1,029,299**	**(17,844)**
Department:	**2300 - State Court**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	221,621	168,345	(53,276)
51-1200	Part-time Employees	10,850	10,000	(850)
51-2102	Medical Insurance	39,009	26,006	(13,003)
51-2103	Life Insurance	396	350	(46)
51-2200	Social Security (FICA) Contributions	13,607	12,924	(683)
51-2300	Medicare	3,266	3,022	(244)
51-2400	Retirement Contribution	16,228	43,222	26,994
51-2700	Workers Compensation	742	605	(137)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		305,719	264,474	(41,245)
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	4,000	4,000	0
52-1206	Employee Medical Exam	80	70	(10)
52-1301	Court Reporter	0	25,000	25,000
52-1302	Interpreter/Witness/Indigent Reporter	3,500	3,500	0
52-3851	Contract Cost Allocation	8,092	2,832	(5,260)
52-2202	Equipment Repairs and Maintenance	700	500	(200)
52-2204	Building Repairs and Maintenance	3,298	8,230	4,932
52-3101	General Liability Insurance	566	893	327
52-3105	Building and Property Insurance	1,556	1,519	(37)
52-3201	Communications	1,400	1,556	156

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
52-3203	Postage and Shipping	50	100	50
52-3400	Printing and Binding	185	50	(135)
52-3500	Travel	195	500	305
52-3601	Dues, Certification Fees, Subscriptions	500	500	0
52-3603	Jury Per Diem	6,100	12,000	5,900
52-3700	Education and Training	1,000	1,000	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		31,222	62,250	31,028
300 - SUPPLIES				
53-1101	Office Supplies	1,470	750	(720)
53-1102	Uniforms	340	60	(280)
53-1230	Utilities	6,926	6,926	0
53-1805	Computer Hardware / Software	900	1,200	300
53-1810	Office Equipment	0	200	200
53-1815	Office Furniture	4,060	0	(4,060)
Account Classification Total: 300 - SUPPLIES		13,696	9,136	(4,560)
Department Total: 2300 - State Court		**350,637**	**335,860**	**(14,777)**
Department: 2350 - Solicitor				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	385,365	388,243	2,878
51-1200	Part-time Employees	5,302	25,000	19,698
51-2102	Medical Insurance	91,021	93,230	2,209
51-2103	Life Insurance	642	895	253
51-2200	Social Security (FICA) Contributions	25,087	25,622	535
51-2300	Medicare	5,865	5,992	127
51-2400	Retirement Contribution	72,869	79,163	6,294
51-2700	Workers Compensation	616	603	(13)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		586,767	618,748	31,981
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-3851	Contract Cost Allocation	8,815	4,247	(4,568)
52-2202	Equipment Repairs and Maintenance	2,240	2,240	0
52-2204	Building Repairs and Maintenance	2,841	7,089	4,248
52-3101	General Liability Insurance	817	1,290	473
52-3105	Building and Property Insurance	1,341	1,308	(33)
52-3201	Communications	4,500	3,900	(600)
52-3203	Postage and Shipping	1,200	1,200	0
52-3400	Printing and Binding	700	700	0
52-3500	Travel	1,437	1,400	(37)
52-3601	Dues, Certification Fees, Subscriptions	1,000	1,000	0
52-3700	Education and Training	1,000	775	(225)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		25,991	25,249	(742)
300 - SUPPLIES				
53-1101	Office Supplies	1,750	2,000	250
53-1230	Utilities	5,966	5,966	0
53-1805	Computer Hardware / Software	1,360	1,360	0
53-1810	Office Equipment	0	0	0
53-1815	Office Furniture	0	1,000	1,000
Account Classification Total: 300 - SUPPLIES		9,076	10,326	1,250
Department Total: 2350 - Solicitor		**621,834**	**654,323**	**32,489**

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
Department:	**2400 - Magistrate Court**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	275,951	276,180	229
51-1200	Part-time Employees	0	19,142	19,142
51-2102	Medical Insurance	65,015	65,015	0
51-2103	Life Insurance	591	691	100
51-2200	Social Security (FICA) Contributions	17,387	18,310	923
51-2300	Medicare	4,066	4,283	217
51-2400	Retirement Contribution	25,962	50,348	24,386
51-2700	Workers Compensation	925	872	(53)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		389,897	434,841	44,944
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	80	70	(10)
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	15,343	6,371	(8,972)
52-2202	Equipment Repairs and Maintenance	700	700	0
52-2204	Building Repairs and Maintenance	5,606	13,987	8,381
52-3101	General Liability Insurance	691	1,092	401
52-3105	Building and Property Insurance	2,645	2,581	(64)
52-3106	Bonds Fidelity	600	600	0
52-3201	Communications	1,750	1,750	0
52-3203	Postage and Shipping	1,600	1,600	0
52-3400	Printing and Binding	1,315	1,000	(315)
52-3601	Dues, Certification Fees, Subscriptions	700	500	(200)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		69,030	68,251	(779)
300 - SUPPLIES				
53-1101	Office Supplies	2,400	2,500	100
53-1102	Uniforms	185	100	(85)
53-1230	Utilities	11,771	11,771	0
53-1805	Computer Hardware / Software	100	400	300
53-1810	Office Equipment	500	1,200	700
Account Classification Total: 300 - SUPPLIES		14,956	15,971	1,015
Department Total: 2400 - Magistrate Court		**473,883**	**519,063**	**45,180**
Department:	**2450 - Probate Court**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	171,755	207,953	36,198
51-1200	Part-time Employees	-		
51-2102	Medical Insurance	52,012	65,015	13,003
51-2103	Life Insurance	456	533	77
51-2200	Social Security (FICA) Contributions	10,822	12,894	2,072
51-2300	Medicare	2,531	3,016	485
51-2400	Retirement Contribution	31,245	38,200	6,955
51-2700	Workers Compensation	576	604	28
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		269,397	328,215	32,102
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-1213	Lunacy Hearing Fees	1,800	1,500	(300)
52-2220	Computer/Software Maintenance	213	3,600	3,387

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
52-3851	Contract Cost Allocation	18,091	4,955	(13,136)
52-2202	Equipment Repairs and Maintenance	700	675	(25)
52-2204	Building Repairs and Maintenance	8,262	20,615	12,353
52-3101	General Liability Insurance	503	794	291
52-3105	Building and Property Insurance	3,898	3,804	(94)
52-3106	Bonds Fidelity	880	1,000	120
52-3201	Communications	1,950	1,950	0
52-3203	Postage and Shipping	2,400	2,500	100
52-3400	Printing and Binding	150	150	0
52-3500	Travel	2,020	3,500	1,480
52-3505	Mileage - Non-Overnight Travel	350	350	0
52-3601	Dues, Certification Fees, Subscriptions	600	600	0
52-3700	Education and Training	1,500	1,500	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		43,417	47,593	4,176
300 - SUPPLIES				
53-1101	Office Supplies	3,500	2,400	(1,100)
53-1102	Uniforms	0	400	400
53-1230	Utilities	17,350	17,350	0
53-1400	Books and Periodicals	150	150	0
53-1805	Computer Hardware / Software	1,200	1,200	0
53-1810	Office Equipment	350	350	0
53-1815	Office Furniture	0	300	300
Account Classification Total: 300 - SUPPLIES		22,550	22,150	(400)
Department Total: 2450 - Probate Court		**335,364**	**397,958**	**62,594**
Department: 2600 - Juvenile Justice				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	521,286	537,994	16,708
51-1200	Part-time Employees	18,886	18,186	(700)
51-2102	Medical Insurance	117,027	117,027	0
51-2103	Life Insurance	1,197	1,198	1
51-2200	Social Security (FICA) Contributions	34,016	34,485	469
51-2300	Medicare	7,956	8,065	109
51-2400	Retirement Contribution	72,803	75,624	2,821
51-2700	Workers Compensation	1,810	1,613	(197)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		774,981	794,192	19,211
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	209,200	206,200	(3,000)
52-1206	Employee Medical Exam	150	150	0
52-1301	Court Reporter	323	325	2
52-1302	Interpreter/Witness/Indigent Reporter	826	830	4
52-2220	Computer/Software Maintenance	20,000	20,000	0
52-3851	Contract Cost Allocation	28,850	9,202	(19,648)
52-2202	Equipment Repairs and Maintenance	2,057	2,065	8
52-2203	Vehicle Repairs and Maintenance	400	400	0
52-2204	Building Repairs and Maintenance	12,335	30,779	18,444
52-3101	General Liability Insurance	1,193	1,885	692
52-3103	Auto Insurance	656	792	136
52-3105	Building and Property Insurance	4,743	4,590	(153)
52-3106	Bonds Fidelity	361	344	(17)

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
52-3201	Communications	5,600	4,800	(800)
52-3203	Postage and Shipping	1,820	1,820	0
52-3205	Cell Phone	1,000	2,160	1,160
52-3300	Advertising	105	105	0
52-3400	Printing and Binding	340	340	0
52-3500	Travel	1,000	2,300	1,300
52-3505	Mileage - Non-Overnight Travel	500	500	0
52-3601	Dues, Certification Fees, Subscriptions	425	425	0
52-3700	Education and Training	1,933	1,930	(3)
52-3900	Other Purchased Services	19,200	19,200	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		313,017	311,142	(1,875)
300 - SUPPLIES				
53-1101	Office Supplies	4,752	4,752	0
53-1102	Uniforms	18	18	0
53-1110	Program Supplies and Materials	250	250	0
53-1123	Tires and Tubes	400	400	0
53-1230	Utilities	25,904	25,904	0
53-1270	Auto Fuel	1,000	300	(700)
53-1805	Computer Hardware / Software	2,008	2,270	262
53-1810	Office Equipment	230	0	(230)
Account Classification Total: 300 - SUPPLIES		34,562	33,894	(668)
Department Total: 2600 - Juvenile Justice		**1,122,560**	**1,139,228**	**16,668**
Department: 2800 - Public Defender				
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	1,839	1,812	(27)
52-2202	Equipment Repairs and Maintenance	525	600	75
52-2204	Building Repairs and Maintenance	1,114	750	(364)
52-3105	Building and Property Insurance	63	61	(2)
52-3201	Communications	3,995	3,300	(695)
52-3203	Postage and Shipping	300	350	50
52-3400	Printing and Binding	200	100	(100)
52-3601	Dues, Certification Fees, Subscriptions	1,933	1,933	0
52-3910	Court Costs and Other Evidence Charges	200	200	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		10,169	9,106	(1,063)
300 - SUPPLIES				
53-1101	Office Supplies	2,800	2,800	0
53-1230	Utilities	4,000	4,000	0
53-1400	Books and Periodicals	800	800	0
Account Classification Total: 300 - SUPPLIES		7,600	7,600	0
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		**597,769**	**596,706**	**(1,063)**
Department: 3300 - Sheriff				
Division: 3310 - Sheriff Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	3,824,721	3,886,073	61,352
51-1200	Part-time Employees	64,800	62,400	(2,400)
51-1300	Overtime	125,000	125,000	0

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
51-2102	Medical Insurance	1,118,258	1,118,258	0
51-2103	Life Insurance	10,518	10,619	101
51-2200	Social Security (FICA) Contributions	253,917	252,565	(1,352)
51-2300	Medicare	59,384	59,067	(317)
51-2400	Retirement Contribution	717,996	740,211	22,215
51-2700	Workers Compensation	84,450	82,813	(1,637)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		6,259,044	6,337,006	77,962
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,500	1,500	0
52-2220	Computer/Software Maintenance	16,522	21,692	5,170
52-3851	Contract Cost Allocation	61,167	43,311	(17,856)
52-2201	Computer Maintenance	450	450	0
52-2202	Equipment Repairs and Maintenance	14,605	11,000	(3,605)
52-2203	Vehicle Repairs and Maintenance	85,000	110,000	25,000
52-2204	Building Repairs and Maintenance	13,001	29,282	16,281
52-2206	Boat Repair and Maintenance	1,000	1,000	0
52-3101	General Liability Insurance	10,800	17,064	6,264
52-3102	Law Enforcement Liability	44,500	73,000	28,500
52-3103	Auto Insurance	35,697	44,290	8,593
52-3105	Building and Property Insurance	39,579	38,377	(1,202)
52-3106	Bonds Fidelity	8,950	8,700	(250)
52-3201	Communications	16,020	16,020	0
52-3203	Postage and Shipping	2,500	2,500	0
52-3204	Non-Telephone Communication	3,000	3,500	500
52-3205	Cell Phone	33,500	43,000	9,500
52-3300	Advertising	1,000	1,000	0
52-3400	Printing and Binding	1,000	1,000	0
52-3500	Travel	7,875	15,875	8,000
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	3,930	6,930	3,000
52-3900	Other Purchased Services	20,000	25,500	5,500
52-3930	Travel for Prisoners	500	2,500	2,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		427,196	522,591	95,395
300 - SUPPLIES				
53-1101	Office Supplies	10,100	10,000	(100)
53-1102	Uniforms	18,000	18,000	0
53-1108	Tactical Defense Supplies	24,800	24,800	0
53-1110	Program Supplies and Materials	6,000	6,000	0
53-1114	Intoximeter Supplies	400	400	0
53-1123	Tires and Tubes	25,500	37,000	11,500
53-1175	US DOJ Bulletproof Vest	3,000	3,000	0
53-1230	Utilities	22,868	22,868	0
53-1270	Auto Fuel	278,000	300,000	22,000
53-1301	Food Table Supplies	500	500	0
53-1805	Computer Hardware / Software	2,000	2,000	0
53-1830	Other Equipment	500	500	0

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
Account Classification Total: 300 - SUPPLIES		391,668	425,068	33,400
400 - CAPITAL OUTLAYS				
54-2500	Other Equipment	5,170	0	(5,170)
Account Classification Total: 400 - CAPITAL OUTLAYS		5,170	0	(5,170)
Division Total: 3310 - Sheriff Administration		**7,083,078**	**7,284,665**	**201,587**
Division:	**3326 - Jail Operations**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	2,176,671	2,214,726	38,055
51-1300	Overtime	243,750	243,750	0
51-2102	Medical Insurance	793,183	767,177	(26,006)
51-2103	Life Insurance	6,096	6,240	144
51-2200	Social Security (FICA) Contributions	147,624	146,178	(1,446)
51-2300	Medicare	36,194	35,632	(562)
51-2400	Retirement Contribution	403,055	413,590	10,535
51-2700	Workers Compensation	49,913	48,140	(1,773)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		3,856,486	3,875,433	18,947
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,000	1,000	0
52-1208	Medical Fees	1,000,000	1,100,000	100,000
52-2220	Computer/Software Maintenance	11,500	10,900	(600)
52-2141	Grounds Maintenance	500	500	0
52-2202	Equipment Repairs and Maintenance	28,000	30,800	2,800
52-2204	Building Repairs and Maintenance	131,260	136,260	5,000
52-3101	General Liability Insurance	7,660	12,104	4,444
52-3102	Law Enforcement Liability	32,316	47,929	15,613
52-3106	Bonds Fidelity	0	500	500
52-3201	Communications	10,100	10,100	0
52-3203	Postage and Shipping	150	150	0
52-3204	Non-Telephone Communication	2,000	2,000	0
52-3400	Printing and Binding	100	100	0
52-3500	Travel	7,400	10,000	2,600
52-3601	Dues, Certification Fees, Subscriptions	350	350	0
52-3606	Prison Housing - Other	500	1,000	500
52-3700	Education and Training	3,500	3,500	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		1,236,336	1,367,193	130,857
300 - SUPPLIES				
53-1101	Office Supplies	7,000	7,000	0
53-1102	Uniforms	8,000	6,500	(1,500)
53-1103	Protective Clothing	500	500	0
53-1104	Inmate Clothing	1,500	1,500	0
53-1105	Inmate Supplies	29,000	29,000	0
53-1107	Janitorial Supplies	42,000	42,000	0
53-1114	Intoximeter Supplies	500	500	0
53-1230	Utilities	400,000	440,000	40,000
53-1301	Food Table Supplies	550,000	550,000	0
53-1600	Small Equipment	1,000	1,000	0
53-1805	Computer Hardware / Software	1,000	1,000	0
53-1815	Office Furniture	500	0	(500)
53-1830	Other Equipment	3,500	3,500	0

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
Account Classification Total: 300 - SUPPLIES		1,044,500	1,082,500	38,000
Division Total: 3326 - Jail Operations		**6,137,322**	**6,325,126**	**187,804**
Division: 3395 - S/O - Detail & Work Release				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	349,875	432,451	82,576
51-1300	Overtime	30,450	30,450	0
51-2102	Medical Insurance	104,024	130,030	26,006
51-2103	Life Insurance	978	1,182	204
51-2200	Social Security (FICA) Contributions	23,932	28,700	4,768
51-2300	Medicare	5,597	6,711	1,114
51-2400	Retirement Contribution	65,053	79,842	14,789
51-2700	Workers Compensation	8,179	9,731	1,552
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		588,088	719,097	131,009
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	250	250	0
52-1208	Medical Fees	840	4,000	3,160
52-2220	Computer/Software Maintenance	2,600	2,600	0
52-3851	Contract Cost Allocation	4,290	4,228	(62)
52-2201	Computer Maintenance	125	125	0
52-2202	Equipment Repairs and Maintenance	8,800	8,800	0
52-2203	Vehicle Repairs and Maintenance	2,250	2,250	0
52-2204	Building Repairs and Maintenance	32,385	23,290	(9,095)
52-3101	General Liability Insurance	1,005	1,588	583
52-3102	Law Enforcement Liability	4,239	6,286	2,047
52-3103	Auto Insurance	656	792	136
52-3105	Building and Property Insurance	7,329	7,105	(224)
52-3201	Communications	7,680	7,680	0
52-3203	Postage and Shipping	100	100	0
52-3205	Cell Phone	2,500	2,000	(500)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		75,049	71,094	(3,955)
300 - SUPPLIES				
53-1101	Office Supplies	1,250	1,250	0
53-1102	Uniforms	2,000	2,000	0
53-1104	Inmate Clothing	2,000	2,000	0
53-1105	Inmate Supplies	2,000	2,000	0
53-1107	Janitorial Supplies	1,250	1,250	0
53-1114	Intoximeter Supplies	900	2,500	1,600
53-1123	Tires and Tubes	900	900	0
53-1125	Drug Testing/Monitoring Supplies	0	2,500	2,500
53-1230	Utilities	113,100	115,000	1,900
53-1270	Auto Fuel	2,400	2,400	0
53-1301	Food Table Supplies	65,820	72,000	6,180
53-1805	Computer Hardware / Software	1,300	300	(1,000)
53-1815	Office Furniture	600	0	(600)
53-1830	Other Equipment	1,180	0	(1,180)
Account Classification Total: 300 - SUPPLIES		194,700	204,100	9,400
Division Total: 3395 - S/O - Detail & Work Release		**857,837**	**994,291**	**136,454**
Department Total: 3300 - Sheriff		**14,078,237**	**14,604,082**	**525,845**
Department: 3500 - Fire and Rescue				

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
Division:	3510 - Fire Administration			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	2,620,819	2,724,079	103,260
51-1200	Part-time Employees	207,070	207,070	0
51-1300	Overtime	192,850	192,850	0
51-2102	Medical Insurance	754,174	793,180	39,006
51-2103	Life Insurance	6,765	7,583	818
51-2200	Social Security (FICA) Contributions	187,747	189,080	(1,333)
51-2300	Medicare	44,717	45,299	582
51-2400	Retirement Contribution	484,215	510,989	26,774
51-2700	Workers Compensation	57,419	59,095	1,676
51-2910	Firefighter Cancer Ins HB 146	17,000	16,000	(1,000)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		4,572,776	4,745,225	169,783
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	9,191	9,058	(133)
52-2130	Custodial	1,552	1,552	0
52-2142	Grounds Improvements	2,000	2,000	0
52-2201	Computer Maintenance	0	0	0
52-2202	Equipment Repairs and Maintenance	20,000	25,000	5,000
52-2203	Vehicle Repairs and Maintenance	43,400	45,000	1,600
52-2204	Building Repairs and Maintenance	15,000	15,000	0
52-3101	General Liability Insurance	8,100	12,798	4,698
52-3103	Auto Insurance	73,455	89,089	15,634
52-3105	Building and Property Insurance	4,182	4,055	(127)
52-3106	Bonds Fidelity	59	53	(6)
52-3201	Communications	36,841	36,841	0
52-3203	Postage and Shipping	100	100	0
52-3204	Non-Telephone Communication	2,148	2,150	2
52-3205	Cell Phone	2,720	4,740	2,020
52-3400	Printing and Binding	900	900	0
52-3500	Travel	3,500	3,500	0
52-3505	Mileage - Non-Overnight Travel	100	100	0
52-3601	Dues, Certification Fees, Subscriptions	5,000	4,000	(1,000)
52-3605	Motor Vehicle Impact Fee - GA,DOR	1,700	0	(1,700)
52-3700	Education and Training	18,000	11,000	(7,000)
52-3900	Other Purchased Services	14,460	14,100	(360)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		266,558	285,186	18,628
300 - SUPPLIES				
53-1101	Office Supplies	2,800	2,800	0
53-1102	Uniforms	27,500	31,000	3,500
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	7,000	12,000	5,000
53-1113	Other Supplies & Essentials	5,000	15,000	10,000

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
53-1120	Hazardous Materials Agents	6,000	7,000	1,000
53-1123	Tires and Tubes	5,600	8,000	2,400
53-1230	Utilities	75,000	55,000	(20,000)
53-1240	Bottled Gas	7,000	6,000	(1,000)
53-1270	Auto Fuel	52,000	70,000	18,000
53-1400	Books and Periodicals	1,000	1,500	500
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	5,000	(3,500)
53-1840	Non Cap Communications Equipment	7,400	7,500	100
Account Classification Total: 300 - SUPPLIES		240,900	256,900	16,000
Division Total: 3510 - Fire Administration		**5,080,234**	**5,287,311**	**204,411**
Division: 3920 - Emergency Management				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	81,054	57,232	(23,822)
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	150	150	0
51-2200	Social Security (FICA) Contributions	5,107	3,548	(1,559)
51-2300	Medicare	1,194	830	(364)
51-2400	Retirement Contribution	14,776	12,722	(2,054)
51-2700	Workers Compensation	1,647	1,167	(480)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		116,931	88,652	(28,279)
200 - PURCHASED/CONTRACTED SERVICES				
52-2203	Vehicle Repairs and Maintenance	500	750	250
52-3101	General Liability Insurance	126	199	73
52-3103	Auto Insurance	328	396	68
52-3205	Cell Phone	1,176	1,176	0
52-3400	Printing and Binding	100	100	0
52-3500	Travel	600	1,000	400
52-3601	Dues, Certification Fees, Subscriptions	100	500	400
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		2,930	4,121	1,191
300 - SUPPLIES				
53-1101	Office Supplies	200	500	300
53-1102	Uniforms	200	300	100
53-1270	Auto Fuel	3,000	5,000	2,000
53-1300	Food and Catering	1,200	1,200	0
53-1830	Other Equipment	5,000	5,000	0
Account Classification Total: 300 - SUPPLIES		9,600	12,000	2,400
Division Total: 3920 - Emergency Management		**129,461**	**104,773**	**(24,688)**
Department Total: 3500 - Fire and Rescue		**5,209,695**	**5,392,084**	**179,723**
Department: 3700 - Coroner				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	31,341	43,750	12,409
51-1200	Part-time Employees	10,000	8,750	(1,250)
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	51	109	58
51-2200	Social Security (FICA) Contributions	1,975	3,256	1,281
51-2300	Medicare	462	761	299
51-2400	Retirement Contribution	0	7,976	7,976

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
51-2700	Workers Compensation	593	901	308
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		57,425	78,506	21,081
200 - PURCHASED/CONTRACTED SERVICES				
52-2220	Computer/Software Maintenance	600	0	(600)
52-3851	Contract Cost Allocation	613	604	(9)
52-3101	General Liability Insurance	252	397	145
52-3102	Law Enforcement Liability	1,060	1,572	512
52-3106	Bonds Fidelity	300	300	0
52-3201	Communications	36	36	0
52-3204	Non-Telephone Communication	1,320	1,320	0
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	29,655	29,655	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		43,791	43,839	48
300 - SUPPLIES				
53-1109	Medical Rescue Supplies	1,700	1,700	0
Account Classification Total: 300 - SUPPLIES		1,700	1,700	0
Department Total: 3700 - Coroner		**102,916**	**124,045**	**21,129**
Department: 3900 - Marshal				
Division: 3905 - Marshal Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	258,381	261,886	3,505
51-1300	Overtime	2,000	2,000	0
51-2102	Medical Insurance	65,015	78,017	13,002
51-2103	Life Insurance	669	688	19
51-2200	Social Security (FICA) Contributions	16,405	16,362	(43)
51-2300	Medicare	3,837	3,827	(10)
51-2400	Retirement Contribution	48,662	49,391	729
51-2700	Workers Compensation	5,374	4,403	(971)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		400,343	416,574	16,231
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-3851	Contract Cost Allocation	4,160	2,124	(2,036)
52-2202	Equipment Repairs and Maintenance	700	700	0
52-2203	Vehicle Repairs and Maintenance	1,000	1,500	500
52-2204	Building Repairs and Maintenance	1,264	3,153	1,889
52-3101	General Liability Insurance	628	993	365
52-3102	Law Enforcement Liability	2,120	3,143	1,023
52-3103	Auto Insurance	1,312	1,584	272
52-3105	Building and Property Insurance	597	582	(15)
52-3106	Bonds Fidelity	330	327	(3)
52-3201	Communications	2,200	2,200	0
52-3203	Postage and Shipping	1,200	1,800	600
52-3205	Cell Phone	3,500	5,420	1,920
52-3400	Printing and Binding	750	750	0
52-3500	Travel	2,000	2,000	0

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
52-3601	Dues, Certification Fees, Subscriptions	600	600	0
52-3700	Education and Training	450	1,500	1,050
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		22,911	28,476	5,565
300 - SUPPLIES				
53-1101	Office Supplies	1,800	1,500	(300)
53-1102	Uniforms	1,660	1,200	(460)
53-1106	Photo Supplies and Processing	100	100	0
53-1108	Tactical Defense Supplies	400	700	300
53-1123	Tires and Tubes	3,500	1,000	(2,500)
53-1230	Utilities	2,654	2,654	0
53-1270	Auto Fuel	9,400	12,000	2,600
53-1805	Computer Hardware / Software	500	500	0
53-1830	Other Equipment	100	500	400
Account Classification Total: 300 - SUPPLIES		20,114	20,154	40
Division Total: 3905 - Marshal Administration		**443,368**	**465,204**	**21,836**
Division: 3910 - Animal Control				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	79,909	85,088	5,179
51-1300	Overtime	2,000	2,000	0
51-2102	Medical Insurance	26,006	26,006	0
51-2103	Life Insurance	234	243	9
51-2200	Social Security (FICA) Contributions	5,158	5,400	242
51-2300	Medicare	1,207	1,263	56
51-2400	Retirement Contribution	17,277	17,154	(123)
51-2700	Workers Compensation	1,867	1,914	47
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		133,658	139,068	5,410
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	840	500	(340)
52-1206	Employee Medical Exam	200	200	0
52-2202	Equipment Repairs and Maintenance	200	300	100
52-2203	Vehicle Repairs and Maintenance	1,200	1,000	(200)
52-3101	General Liability Insurance	252	397	145
52-3102	Law Enforcement Liability	1,060	1,572	512
52-3103	Auto Insurance	984	1,584	600
52-3106	Bonds Fidelity	30	27	(3)
52-3205	Cell Phone	0	1,920	1,920
52-3300	Advertising	300	500	200
52-3500	Travel	0	1,000	1,000
52-3601	Dues, Certification Fees, Subscriptions	250	300	50
52-3608	Housing of Animals	130,000	145,000	15,000
52-3700	Education and Training	300	500	200
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		135,616	154,800	19,184
300 - SUPPLIES				
53-1101	Office Supplies	200	200	0
53-1102	Uniforms	600	600	0
53-1123	Tires and Tubes	700	500	(200)
53-1124	Animal Control Supplies	1,200	800	(400)
53-1270	Auto Fuel	7,000	8,000	1,000
53-1830	Other Equipment	0	500	500

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
Account Classification Total: 300 - SUPPLIES		9,700	10,600	900
Division Total: 3910 - Animal Control		**278,974**	**304,468**	**25,494**
Department Total: 3900 - Marshal		**722,342**	**769,672**	**47,330**
Department:	**4200 - Roads and Engineering**			
Division:	**4210 - Roads & Engineering Admin**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	1,101,363	1,187,843	86,480
51-1200	Part-time Employees	17,852	17,191	(661)
51-1300	Overtime	36,500	38,500	2,000
51-2102	Medical Insurance	390,090	403,093	13,003
51-2103	Life Insurance	2,670	3,225	555
51-2200	Social Security (FICA) Contributions	73,556	77,103	3,547
51-2300	Medicare	17,201	18,029	828
51-2400	Retirement Contribution	203,079	219,579	16,500
51-2700	Workers Compensation	43,881	41,638	(2,243)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		1,886,192	2,006,201	120,009
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	850	850	0
52-1303	Surveying	1,850	550	(1,300)
52-2220	Computer/Software Maintenance	1,200	1,200	0
52-3851	Contract Cost Allocation	3,677	3,624	(53)
52-2201	Computer Maintenance	300	300	0
52-2202	Equipment Repairs and Maintenance	80,000	80,000	0
52-2203	Vehicle Repairs and Maintenance	45,000	35,000	(10,000)
52-2204	Building Repairs and Maintenance	3,500	3,500	0
52-2205	Road/Bridge Repairs and Maintenance	286,642	322,042	35,400
52-2320	Rental of Equipment and Vehicles	2,200	2,200	0
52-3101	General Liability Insurance	3,830	6,052	2,222
52-3103	Auto Insurance	23,142	28,395	5,253
52-3105	Building and Property Insurance	316	306	(10)
52-3106	Bonds Fidelity	30	26	(4)
52-3201	Communications	4,500	4,500	0
52-3203	Postage and Shipping	50	50	0
52-3205	Cell Phone	5,500	9,820	4,320
52-3300	Advertising	100	100	0
52-3400	Printing and Binding	150	150	0
52-3500	Travel	900	2,500	1,600
52-3505	Mileage - Non-Overnight Travel	150	150	0
52-3601	Dues, Certification Fees, Subscriptions	2,000	2,000	0
52-3605	Motor Vehicle Impact Fee - GA,DOR	1,250	1,250	0
52-3700	Education and Training	3,500	3,500	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		470,637	508,065	37,428
300 - SUPPLIES				
53-1101	Office Supplies	1,050	1,000	(50)
53-1102	Uniforms	4,550	4,500	(50)
53-1103	Protective Clothing	1,500	1,500	0
53-1107	Janitorial Supplies	1,000	1,000	0
53-1112	Employee Awards Program	1,250	1,250	0
53-1115	Road Maintenance Supplies	19,450	15,000	(4,450)

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
53-1116	Supplies-Blades, LP gas	900	900	0
53-1117	Seed and Fertilizer	4,000	4,000	0
53-1119	Sign Post Materials	3,500	5,000	1,500
53-1122	Erosion Control Supplies	100	100	0
53-1123	Tires and Tubes	17,000	17,000	0
53-1230	Utilities	17,500	20,000	2,500
53-1240	Bottled Gas	400	400	0
53-1270	Auto Fuel	71,250	75,000	3,750
53-1600	Small Equipment	900	750	(150)
53-1805	Computer Hardware / Software	2,200	1,200	(1,000)
53-1810	Office Equipment	100	100	0
53-1815	Office Furniture	1,000	1,000	0
53-1820	Communications Equipment	900	500	(400)
53-1830	Other Equipment	3,700	5,000	1,300
Account Classification Total: 300 - SUPPLIES		152,250	155,200	2,950
400 - CAPITAL OUTLAYS				
54-2250	Heavy Equipment	526,457	50,000	(476,457)
Account Classification Total: 400 - CAPITAL OUTLAYS		526,457	50,000	(476,457)
Division Total: 4210 - Roads & Engineering Admin		**3,035,536**	**2,719,466**	**(316,070)**
Division: 4226 - SO D/WR - ROW Detail				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	274,864	234,785	(40,079)
51-1300	Overtime	8,120	8,120	0
51-2102	Medical Insurance	65,015	65,015	0
51-2103	Life Insurance	780	630	(150)
51-2200	Social Security (FICA) Contributions	17,821	15,059	(2,762)
51-2300	Medicare	4,167	3,522	(645)
51-2400	Retirement Contribution	50,073	42,802	(7,271)
51-2700	Workers Compensation	6,427	5,283	(1,144)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		427,267	375,216	(52,051)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	140	140	0
52-2202	Equipment Repairs and Maintenance	5,500	5,500	0
52-2203	Vehicle Repairs and Maintenance	9,500	9,500	0
52-3101	General Liability Insurance	754	1,191	437
52-3102	Law Enforcement Liability	3,179	4,715	1,536
52-3103	Auto Insurance	2,296	2,772	476
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		24,369	26,818	2,449
300 - SUPPLIES				
53-1102	Uniforms	1,500	1,500	0
53-1123	Tires and Tubes	5,000	5,000	0
53-1126	Parts and Supplies	3,500	3,500	0
53-1270	Auto Fuel	19,500	19,500	0
Account Classification Total: 300 - SUPPLIES		29,500	29,500	0
Division Total: 4226 - SO D/WR - ROW Detail		**481,136**	**431,534**	**(49,602)**
Department Total: 4200 - Roads and Engineering		**3,516,672**	**3,151,000**	**(365,672)**

Department: 4900 - Vehicle Maintenance and Shop

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	234,327	239,013	4,686
51-1300	Overtime	15,000	7,500	(7,500)
51-2102	Medical Insurance	78,016	78,018	2
51-2103	Life Insurance	702	708	6
51-2200	Social Security (FICA) Contributions	15,693	15,285	(408)
51-2300	Medicare	3,670	3,573	(97)
51-2400	Retirement Contribution	45,454	49,347	3,893
51-2700	Workers Compensation	3,287	3,179	(108)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		396,149	396,623	474
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	1,839	1,812	(27)
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	2,500	2,500	0
52-3101	General Liability Insurance	754	1,191	437
52-3103	Auto Insurance	1,968	2,376	408
52-3105	Building and Property Insurance	709	687	(22)
52-3201	Communications	2,770	2,770	0
52-3205	Cell Phone	1,500	2,500	1,000
52-3400	Printing and Binding	250	250	0
52-3605	Motor Vehicle Impact Fee - GA,DOR	50	50	0
52-3700	Education and Training	2,500	2,500	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		28,690	30,486	1,796
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	1,500	1,500	0
53-1230	Utilities	15,000	15,000	0
53-1270	Auto Fuel	5,000	5,500	500
53-1600	Small Equipment	9,000	9,000	0
53-1805	Computer Hardware / Software	3,500	500	(3,000)
53-1830	Other Equipment	6,263	10,000	3,737
Account Classification Total: 300 - SUPPLIES		44,163	45,400	1,237
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	0	0	0
Account Classification Total: 400 - CAPITAL OUTLAYS		0	0	0
Department Total: 4900 - Vehicle Maintenance and Shop		**469,002**	**472,509**	**3,507**
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	5,510	5,342	(168)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		251,150	250,982	(168)

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
Division Total: 5110 - Health Services		**251,150**	**250,982**	**(168)**
Department Total: 5100 - Public Health		**251,150**	**250,982**	**(168)**
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	71,950	71,948	(2)
Account Classification Total: 700 - OTHER COSTS		71,950	71,948	(2)
Division Total: 5440 - DFCS		**81,950**	**81,948**	**(2)**
Department Total: 5400 - Welfare		**81,950**	**81,948**	**(2)**
Department: 5610 - Extension Service				
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	0	500	500
52-3851	Contract Cost Allocation	3,064	3,020	(44)
52-2201	Computer Maintenance	410	0	(410)
52-2202	Equipment Repairs and Maintenance	660	660	0
52-2203	Vehicle Repairs and Maintenance	600	600	0
52-2204	Building Repairs and Maintenance	1,050	1,050	0
52-3103	Auto Insurance	328	396	68
52-3105	Building and Property Insurance	282	273	(9)
52-3201	Communications	3,700	3,700	0
52-3203	Postage and Shipping	600	600	0
52-3205	Cell Phone	1,255	1,255	0
52-3300	Advertising	150	150	0
52-3500	Travel	375	2,575	2,200
52-3505	Mileage - Non-Overnight Travel	3,096	5,000	1,904
52-3601	Dues, Certification Fees, Subscriptions	500	500	0
52-3700	Education and Training	1,300	2,800	1,500
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		17,370	23,079	5,709
300 - SUPPLIES				
53-1101	Office Supplies	3,300	3,300	0
53-1110	Program Supplies and Materials	4,500	4,500	0
53-1123	Tires and Tubes	200	200	0
53-1230	Utilities	2,000	13,000	11,000
53-1270	Auto Fuel	400	650	250
53-1400	Books and Periodicals	350	350	0
53-1805	Computer Hardware / Software	1,500	1,500	0
53-1810	Office Equipment	8,654	1,500	(7,154)
53-1830	Other Equipment	290	1,500	1,210
Account Classification Total: 300 - SUPPLIES		21,194	26,500	5,306
700 - OTHER COSTS				
57-2001	Allocation	102,572	103,876	1,304
Account Classification Total: 700 - OTHER COSTS		102,572	103,876	1,304
Department Total: 5610 - Extension Service		**141,136**	**153,455**	**12,319**
Department: 6000 - Parks and Recreation				
Division: 6110 - Parks and Rec Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
51-1100	Regular Employees	662,909	663,629	720
51-1200	Part-time Employees	175,574	175,574	0
51-1300	Overtime	2,000	2,000	0
51-2102	Medical Insurance	169,039	169,039	0
51-2103	Life Insurance	1,755	1,716	(39)
51-2200	Social Security (FICA) Contributions	51,084	50,121	(963)
51-2300	Medicare	12,852	12,198	(654)
51-2400	Retirement Contribution	124,891	127,149	2,258
51-2700	Workers Compensation	21,021	19,721	(1,300)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		1,221,125	1,221,147	22
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	250	100	(150)
52-2220	Computer/Software Maintenance	12,500	12,500	0
52-3620	Bank and Credit Card Fees	9,000	9,000	0
52-3851	Contract Cost Allocation	13,481	13,286	(195)
52-2142	Grounds Improvements	10,000	10,000	0
52-2202	Equipment Repairs and Maintenance	10,000	10,000	0
52-2203	Vehicle Repairs and Maintenance	4,000	4,000	0
52-2204	Building Repairs and Maintenance	52,706	52,706	0
52-3101	General Liability Insurance	3,893	6,151	2,258
52-3103	Auto Insurance	3,936	4,751	815
52-3104	Participant Insurance	200	200	0
52-3105	Building and Property Insurance	5,652	5,479	(173)
52-3106	Bonds Fidelity	409	797	388
52-3201	Communications	26,000	26,000	0
52-3203	Postage and Shipping	600	600	0
52-3205	Cell Phone	8,000	8,000	0
52-3300	Advertising	1,000	1,000	0
52-3400	Printing and Binding	2,500	2,500	0
52-3500	Travel	5,000	5,000	0
52-3505	Mileage - Non-Overnight Travel	250	250	0
52-3601	Dues, Certification Fees, Subscriptions	750	750	0
52-3605	Motor Vehicle Impact Fee - GA,DOR	100	100	0
52-3700	Education and Training	3,000	3,000	0
52-3852	Contract Services	98,000	98,000	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		271,227	274,170	2,943
300 - SUPPLIES				
53-1101	Office Supplies	9,000	9,000	0
53-1107	Janitorial Supplies	5,450	5,450	0
53-1110	Program Supplies and Materials	8,000	8,000	0
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	224,000	224,000	0
53-1160	Leisure Activities	500	500	0
53-1170	Special Events Supplies	27,218	27,218	0
53-1230	Utilities	240,020	240,020	0
53-1270	Auto Fuel	9,000	9,000	0
53-1600	Small Equipment	300	300	0

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
53-1805	Computer Hardware / Software	4,750	4,500	(250)
53-1810	Office Equipment	200	200	0
53-1815	Office Furniture	500	500	0
53-1830	Other Equipment	19,500	19,500	0
Account Classification Total: 300 - SUPPLIES		572,068	571,818	(250)
700 - OTHER COSTS				
57-1110	City of LaGrange	0	700,000	700,000
Account Classification Total: 700 - OTHER COSTS		0	700,000	700,000
Division Total: 6110 - Parks and Rec Administration		**2,064,420**	**2,767,135**	**702,715**
Division: 6220 - Parks and Facilities				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	515,924	556,329	40,405
51-1200	Part-time Employees	68,320	68,320	0
51-1300	Overtime	10,580	7,000	(3,580)
51-2102	Medical Insurance	208,049	221,051	13,002
51-2103	Life Insurance	1,457	1,644	187
51-2200	Social Security (FICA) Contributions	37,524	39,165	1,641
51-2300	Medicare	8,775	9,158	383
51-2400	Retirement Contribution	94,022	102,617	8,595
51-2700	Workers Compensation	14,118	14,679	561
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		958,769	1,019,963	61,194
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	500	500	0
52-3851	Contract Cost Allocation	1,226	1,208	(18)
52-2130	Custodial	64,425	68,025	3,600
52-2141	Grounds Maintenance	52,578	52,578	0
52-2142	Grounds Improvements	14,000	14,000	0
52-2202	Equipment Repairs and Maintenance	34,404	30,404	(4,000)
52-2203	Vehicle Repairs and Maintenance	6,000	6,000	0
52-2204	Building Repairs and Maintenance	21,000	21,000	0
52-3101	General Liability Insurance	2,214	3,497	1,283
52-3103	Auto Insurance	2,296	2,772	476
52-3105	Building and Property Insurance	6,170	5,981	(189)
52-3201	Communications	5,736	6,600	864
52-3205	Cell Phone	920	720	(200)
52-3400	Printing and Binding	3,650	2,000	(1,650)
52-3500	Travel	600	600	0
52-3700	Education and Training	400	600	200
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		216,119	216,485	366
300 - SUPPLIES				
53-1101	Office Supplies	200	200	0
53-1102	Uniforms	1,500	1,500	0
53-1107	Janitorial Supplies	10,000	9,000	(1,000)
53-1123	Tires and Tubes	3,510	3,500	(10)
53-1127	Materials and Supplies	20,558	20,618	60
53-1230	Utilities	93,000	80,000	(13,000)
53-1240	Bottled Gas	200	0	(200)
53-1270	Auto Fuel	28,500	28,500	0
53-1600	Small Equipment	1,500	1,500	0

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
53-1805	Computer Hardware / Software	1,000	1,000	0
53-1830	Other Equipment	5,480	15,000	9,520
Account Classification Total: 300 - SUPPLIES		165,448	160,818	(4,630)
400 - CAPITAL OUTLAYS				
54-2500	Other Equipment	9,520	0	(9,520)
Account Classification Total: 400 - CAPITAL OUTLAYS		9,520	0	(9,520)
Division Total: 6220 - Parks and Facilities		**1,349,856**	**1,397,266**	**47,410**
Department Total: 6000 - Parks and Recreation		**3,414,276**	**4,164,401**	**750,125**
Department: 6500 - Libraries				
200 - PURCHASED/CONTRACTED SERVICES				
52-3105	Building and Property Insurance	4,006	3,883	(123)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		4,006	3,883	(123)
700 - OTHER COSTS				
57-1100	LaGrange Memorial Library	413,044	418,625	5,581
57-1210	City of Hogansville	139,950	139,950	0
Account Classification Total: 700 - OTHER COSTS		552,994	558,575	5,581
Department Total: 6500 - Libraries		**557,000**	**562,458**	**5,458**
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	219,903	224,731	4,828
51-2102	Medical Insurance	65,015	65,015	0
51-2103	Life Insurance	510	627	117
51-2200	Social Security (FICA) Contributions	13,855	13,933	78
51-2300	Medicare	3,240	3,259	19
51-2400	Retirement Contribution	42,517	45,321	2,804
51-2700	Workers Compensation	2,983	2,276	(707)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		348,023	355,162	7,139
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	150	150	0
52-2220	Computer/Software Maintenance	171	0	(171)
52-3620	Bank and Credit Card Fees	4,400	0	(4,400)
52-3851	Contract Cost Allocation	7,059	2,416	(4,643)
52-2140	Demolitions	3,078	7,478	4,400
52-2202	Equipment Repairs and Maintenance	12,080	12,080	0
52-2203	Vehicle Repairs and Maintenance	2,000	2,000	0
52-2204	Building Repairs and Maintenance	2,920	7,286	4,366
52-3101	General Liability Insurance	628	993	365
52-3103	Auto Insurance	984	1,188	204
52-3105	Building and Property Insurance	1,378	1,345	(33)
52-3106	Bonds Fidelity	146	131	(15)
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

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
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
52-3900	Other Purchased Services	23,550	124,660	101,110
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		72,594	173,777	101,183
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	500	500	0
53-1815	Office Furniture	950	950	0
Account Classification Total: 300 - SUPPLIES		18,252	18,252	0
Division Total: 7220 - Building Inspections		**438,869**	**547,191**	**108,322**
Division: 7410 - Planning and Zoning				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	43,011	59,237	16,226
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	150	150	0
51-2200	Social Security (FICA) Contributions	3,627	3,673	46
51-2300	Medicare	848	859	11
51-2400	Retirement Contribution	10,432	10,799	367
51-2700	Workers Compensation	1,088	1,048	(40)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		72,159	88,769	16,610
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	5,000	35,000	30,000
52-1206	Employee Medical Exam	40	40	0
52-3851	Contract Cost Allocation	2,966	1,416	(1,550)
52-2202	Equipment Repairs and Maintenance	500	500	0
52-2204	Building Repairs and Maintenance	965	2,407	1,442
52-3101	General Liability Insurance	126	199	73
52-3105	Building and Property Insurance	456	445	(11)
52-3201	Communications	300	300	0
52-3203	Postage and Shipping	0	500	500
52-3300	Advertising	9,500	8,000	(1,500)
52-3400	Printing and Binding	200	200	0
52-3500	Travel	300	3,300	3,000
52-3505	Mileage - Non-Overnight Travel	0	1,000	1,000
52-3601	Dues, Certification Fees, Subscriptions	500	500	0
52-3700	Education and Training	2,600	2,600	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		23,453	56,407	32,954
300 - SUPPLIES				

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
53-1101	Office Supplies	2,650	3,100	450
53-1230	Utilities	2,026	2,026	0
53-1400	Books and Periodicals	150	150	0
53-1805	Computer Hardware / Software	829	1,000	171
53-1820	Communications Equipment	650	200	(450)
Account Classification Total: 300 - SUPPLIES		6,305	6,476	171
Division Total: 7410 - Planning and Zoning		**101,917**	**151,652**	**49,735**
Department Total: 7000 - Community Development		**558,920**	**716,977**	**158,057**
Department: 7112 - Two Rivers RC & D				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	83,026	85,858	2,832
51-2102	Medical Insurance	26,006	26,006	0
51-2103	Life Insurance	249	252	3
51-2200	Social Security (FICA) Contributions	5,232	5,323	91
51-2300	Medicare	1,223	1,245	22
51-2400	Retirement Contribution	15,080	17,746	2,666
51-2700	Workers Compensation	279	249	(30)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		131,095	136,679	5,584
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	60	60	0
52-3851	Contract Cost Allocation	2,507	1,416	(1,091)
52-2204	Building Repairs and Maintenance	674	1,680	1,006
52-3101	General Liability Insurance	251	397	146
52-3105	Building and Property Insurance	318	310	(8)
52-3201	Communications	280	500	220
52-3203	Postage and Shipping	750	750	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		4,840	5,113	273
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		**137,349**	**143,206**	**5,857**
Department: 7415 - Center for Strategic Planning				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	0	66,064	66,064
51-2102	Medical Insurance	0	13,003	13,003
51-2103	Life Insurance	0	150	150
51-2200	Social Security (FICA) Contributions	0	4,096	4,096
51-2300	Medicare	0	958	958
51-2400	Retirement Contribution	0	14,687	14,687
51-2700	Workers Compensation	0	192	192
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		0	99,150	99,150
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	1,750	708	(1,042)
52-2204	Building Repairs and Maintenance	652	1,625	973
52-3105	Building and Property Insurance	308	300	(8)
52-3201	Communications	525	525	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		3,235	3,158	(77)
300 - SUPPLIES				
53-1230	Utilities	1,368	1,368	0

Troup County Board of Commissioners
FY22 Adopted Budget
General Fund Department Expense Detail

Account Number	Account Description	2021 Amended Budget	2022 Adopted Budget	Increase (Decrease)
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		**34,603**	**133,676**	**99,073**
Department: 7681 - CIRCLES				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	49,228	49,423	195
51-1200	Part-time Employees	39,542	38,077	(1,465)
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	150	150	0
51-2200	Social Security (FICA) Contributions	5,554	5,425	(129)
51-2300	Medicare	1,299	1,270	(29)
51-2400	Retirement Contribution	8,974	9,010	36
51-2700	Workers Compensation	1,665	1,548	(117)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		119,415	117,906	(1,509)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	35	60	25
52-3851	Contract Cost Allocation	1,226	1,208	(18)
52-3101	General Liability Insurance	188	298	110
52-3201	Communications	520	720	200
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		1,969	2,286	317
Department Total: 7681 - CIRCLES		**121,384**	**120,192**	**(1,192)**
Department: 9000 - Other Financing Uses				
900 - OTHER FINANCING USES				
61-1520	Transfers Out - E-911 215	871,216	775,575	(95,641)
61-1545	Transfer Out - Rec Endowment Fund	35,000	0	(35,000)
61-1550	Transfer Out-Grant Fund	500,560	527,550	26,990
61-1560	Transfer Out-Debt Service Fund	63,616	63,616	0
Account Classification Total: 900 - OTHER FINANCING USES		1,470,392	1,366,741	(103,651)
Department Total: 9000 - Other Financing Uses		**1,470,392**	**1,366,741**	**(103,651)**
EXPENSE GRAND Totals:		**44,265,526**	**45,415,800**	**1,150,274**

Troup County Board of Commissioners
Adopted FY22 Budget

FUNDS	Proposed FY22
GENERAL FUND	**45,415,800**
OTHER OPERATING FUNDS	
LAW LIBRARY Fully funded by fines.	44,100
ADR COWETA CIRCUIT Fully funded by fines.	140,000
CONFISCATED ASSETS FUNDS From Sheriff's seized or confiscated assets.	643,000
DRUG ABUSE TREATMENT/EDUCATION FUND Fully funded by fines. Provides treatment, education and accountability.	197,132
E-911 COMMUNICATIONS FUND From 911 fees collected from phone service providers and restricted to 911 operation expenses. $775,575 is provided to 911 from the General	2,151,425
ENDOWMENT REC FACILTIES From Callaway Endowment. Pays operating cost on SPLOST II recreation facilities.	740,248
MULTI GRANT FUND From various Federal and State Grants. Pays for various programs. County match total 527,550.	2,676,710
HOTEL/MOTEL TAX FUND Funded from hotel/motel taxes. Pays to promote tourism.	130,000
DEBT SERVICE FUND Taxes and Transfers from the General Fund. Applied to debt.	524,674
AIRPORT FUND From rent and fuel sales pays all operating cost.	983,539
WASTE MANAGEMENT FUND Funded with taxes and tipping fees. Operates landfill and convenience centers.	2,460,519
JUVENILE SUPERVISION FUND Fully funded with fines. Provides treatment and education.	80,000
VICTIM/WITNESS FUND Fully funded with fines. Provides victim and witness advocates.	130,000
ENDOWMENT FUND FOR PARKS AND RECREATION Endowment assets funding SPLOST II recreation factilities.	482,000
CAPITAL FUNDS	
EXPECTED EXPENDITURES	
SPLOST IV	3,082,000
SPLOST 5 Debt Service Fund	1,875,300
SPLOST 5	20,002,386