Troup County, Georgia

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FY23 Budget

June 7, 2022



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FY23 Budget

Presented to the
Board of Commissioners
June 7, 2022

Troup County, Georgia
FY23
Budget

Commissioners

Patrick Crews, Chairman

Ellis P. Cadenhead, District 2

Lewis C. Davis, Jr., District 3

J. Morris Jones, III, District 4

Dr. Jimmy D. McCamey, Jr., District 5

Eric L. Mosley, County Manager

Sonya Conroy, Chief Finance Officer

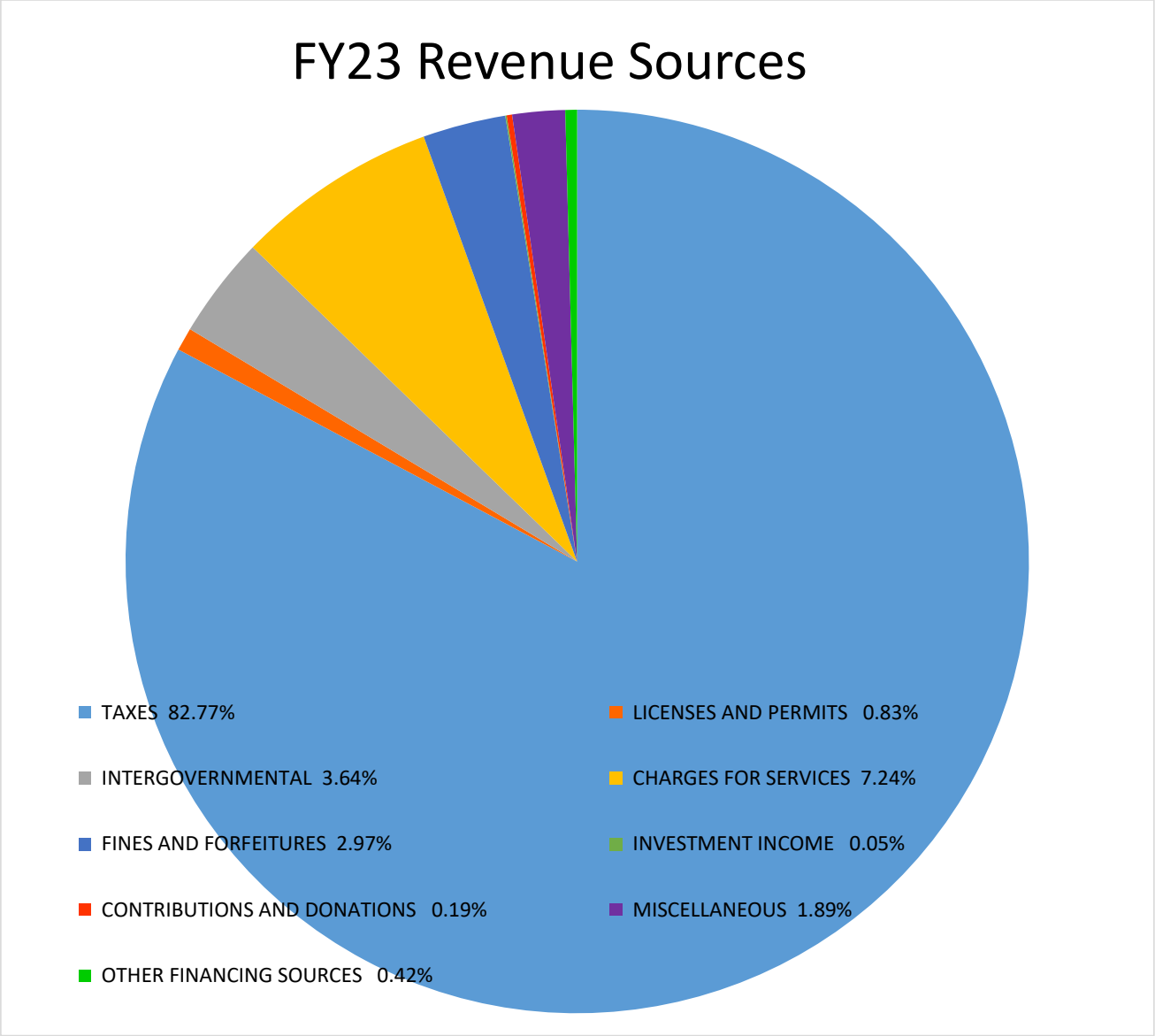
Valerie West, County Clerk

Troup County Government Services Center
100 Ridley Ave, Ste 3300
LaGrange GA 30240
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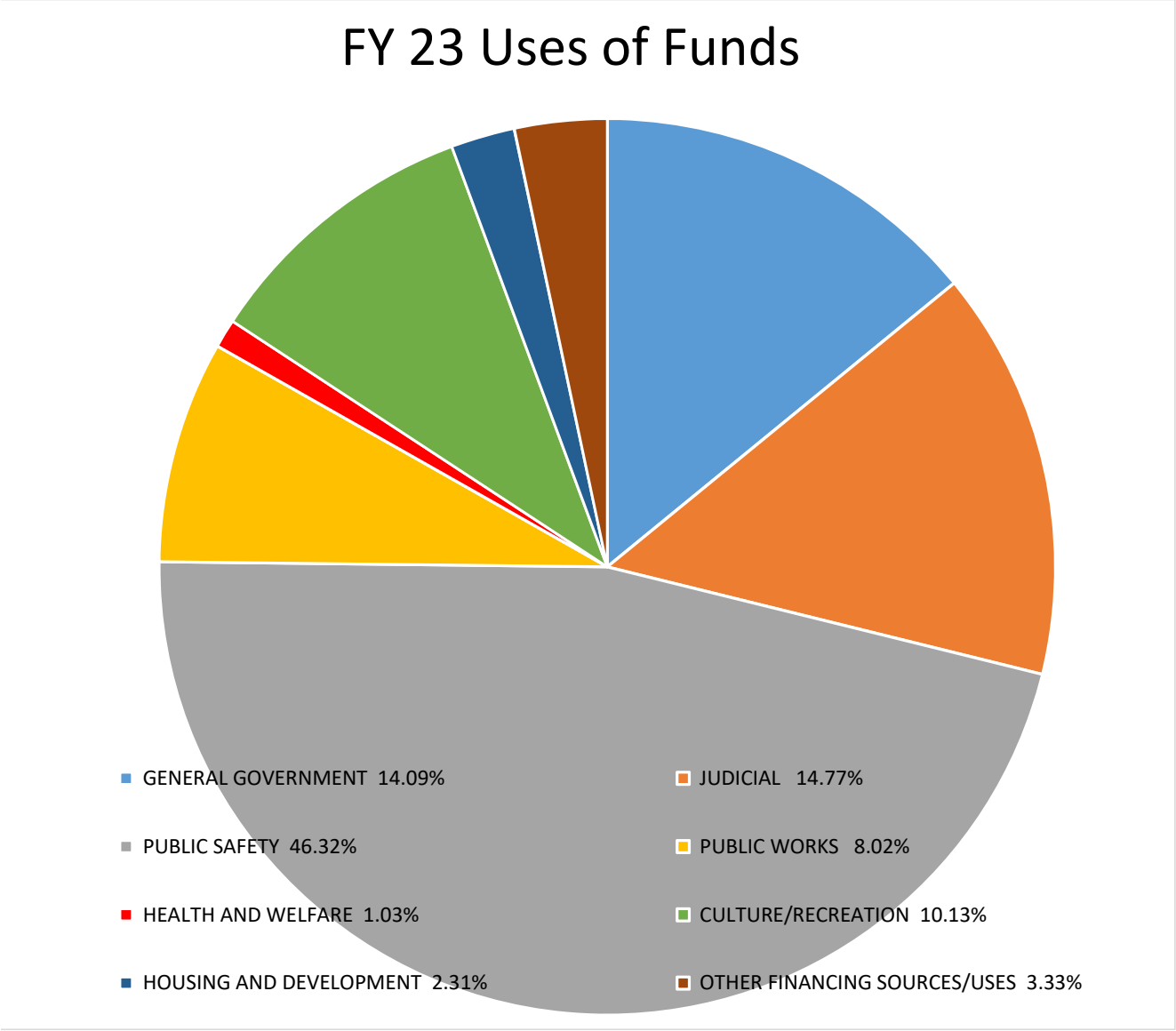
Troup County Board of Commissioners
FY23 Budget
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Adopted June 7, 2022

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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 23 Adopted Budget

	FY 22 Amended Budget	FY 23 Budget	Increase (Decrease)
REVENUE			
TAXES-Insurance Premium	2,367,765	2,500,000	132,235
TAXES-LOST	5,325,000	6,625,000	1,300,000
TAXES-TAVT/Motor Vehicle	2,960,250	2,930,370	(29,880)
TAXES-Real Estate-Comm./Ind./Res./Ag.	19,130,893	21,637,070	2,506,177
TAXES-Personal Property	4,483,356	4,931,534	448,178
TAXES-Other	2,433,189	2,668,204	235,015
LICENSES AND PERMITS	373,400	412,900	39,500
INTERGOVERNMENTAL	1,582,501	1,817,771	235,270
CHARGES FOR SERVICES	3,704,158	3,613,002	(91,156)
FINES AND FORFEITURES	1,820,147	1,483,775	(336,372)
INVESTMENT INCOME	50,000	25,400	(24,600)
CONTRIBUTIONS AND DONATIONS	90,900	93,000	2,100
MISCELLANEOUS	3,285,973	945,443	(2,340,530)
OTHER FINANCING SOURCES	170,000	211,750	41,750
REVENUE TOTALS	**47,777,532**	**49,895,219**	**2,117,687**
EXPENDITURES			
GENERAL GOVERNMENT	6,422,879	7,029,491	606,612
JUDICIAL	6,855,906	7,369,785	513,878
PUBLIC SAFETY	20,889,883	23,111,435	2,221,552
PUBLIC WORKS	3,623,509	4,003,047	379,538
HEALTH AND WELFARE	486,385	515,435	29,050
CULTURE/RECREATION	4,734,659	5,052,174	317,515
HOUSING AND DEVELOPMENT	1,128,051	1,154,549	26,499
OTHER FINANCING SOURCES/USES	3,636,260	1,659,303	(1,976,958)
EXPENDITURE TOTALS	**47,777,532**	**49,895,219**	**2,117,687**
TOTALS	**(0)**		**0**

Troup County Board of Commissioners
FY23 Budget
General Fund Revenue by Source Detail

	2022 Amended Budget	2023 Budget	Increase (Decrease)
TAXES			
Real Property - Utility Current Yr	744,158	691,721	-52,437
Real Property Digest Current Yr	18,073,785	20,529,758	2,455,973
Real Property - TAD Rebate	-190,000	-207,974	-17,974
Real Property Timber Current Yr	17,500	18,993	1,493
Forest Land Protection	107,950	99,572	-8,378
Real Property - prior year	15,000	15,000	0
Personal Property Motor Vehicle Current Yr	253,200	249,750	-3,450
Personal Property Digest Current Year	4,431,956	4,895,591	463,635
TAVT Motor Vehicle Title Tax	2,707,050	2,680,620	-26,430
AATV	33,739	42,380	8,641
Personal Property Mobile Home Current Yr	36,400	32,943	-3,457
Intangible Recording Tax	440,000	465,000	25,000
Personal Property Railroad Current Yr	35,000	37,000	2,000
Heavy Duty	200	1,500	1,300
Personal property - prior year	15,000	3,000	-12,000
Property Not on Digest	12,500	15,000	2,500
Real Estate Transfer Tax	160,000	190,000	30,000
Franchise Tax Cable TV	350,000	340,000	-10,000
Audit Settlement	350,000	475,000	125,000
LOST Local Option Sales Tax	5,400,000	6,700,000	1,300,000
LOST TAD Rebate	-75,000	-75,000	0
Beverage Taxes	185,000	195,000	10,000
Manufacturing Energy Excise Tax	900,000	1,030,000	130,000
Business & Occupation	112,000	118,000	6,000
Insurance Premium Tax	2,367,765	2,500,000	132,235
Bank Licenses	185,000	215,000	30,000
Penalties & Interest General Property	2,500	10,210	7,710
Motor Vehicle Tax Penatly	17,500	13,900	-3,600
Penalties and Interest Other	12,250	10,214	-2,036
TAXES TOTAL	**36,700,453**	**41,292,178**	**4,591,725**
LICENSES AND PERMITS			
Beer Licenses	20,000	21,000	1,000
Wine Licenses	7,500	7,900	400
Driveway/Timber/Rec/Erosion	10,000	10,500	500
Home Occupational Permit	20,000	21,000	1,000
FIRE WORKS LICENSE FEE 25-10-5.1	500	500	0
Foreclosure Registration	2,500	2,000	-500
Rezoning & Variance Fees	23,500	24,800	1,300
Sign Permit	500	500	0
Marriage Licenses	25,000	25,000	0

Troup County Board of Commissioners
FY23 Budget
General Fund Revenue by Source Detail

	2022 Amended Budget	2023 Budget	Increase (Decrease)
Dangerous Dog	500	0	-500
Pistol Permit	70,000	60,000	-10,000
Metal Recycler's Registration	400	400	0
Raffle Permit	0	0	0
Building Permits	185,000	220,000	35,000
Building Permits - City of Hogansville	0	0	0
Building Permit Penalty	0	2,500	2,500
Fire Marshal Life Safety Fee	0	6,000	6,000
Entertainment	1,000	1,000	0
Special Event	1,000	1,000	0
Driveway Permits	6,000	6,300	300
Business License Penalty	0	2,500	2,500
LICENSES AND PERMITS TOTAL	**373,400**	**412,900**	**39,500**
INTERGOVERNMENTAL			
US Treasury - West Point Lake Patrol	21,000	21,000	0
US Treasury - Two Rivers Salary	136,679	135,866	-813
US DOJ - Bulletproof Vest	3,000	3,000	0
PILOT - US Treasury West Point Lake	114,000	115,000	1,000
GA, DOAS Flood Control	20,000	22,000	2,000
GA, DOD Ema Salary Supplement	20,113	20,113	0
Judicial Council Grant	45,150	45,150	0
Local Grant - LaGrange	0	12,000	12,000
BOE Resource Officer	150,000	150,000	0
PILOTs - LaGrange Development Authority	776,795	918,469	141,674
PILOTs - West Point Development Authority	237,991	320,321	82,330
PILOTs - TCDA	27,536	19,953	-7,583
Hogansville-Meriwether DA PILOT	10,237	14,899	4,662
LaGrange Housing Auth PILOT	20,000	20,000	0
INTERGOVERNMENTAL TOTAL	**1,582,501**	**1,817,771**	**235,270**
CHARGES FOR SERVICES			
Hogansville Fire Service	195,000	0	-195,000
Bond Processing Fee	40,000	40,000	0
State Court Fees	120,000	77,671	-42,329
Superior Court Fees	350,000	330,000	-20,000
Magistrate Civil Case Filing Fee	334,191	350,000	15,809
Drug Testing - DFCS	50,000	35,649	-14,351
Drug Testing - Governmental	125,000	125,324	324
Drug Testing - Others	45,000	16,067	-28,933
Estate Filing Fee	72,000	80,000	8,000
Guardianship/Cons Filing Fee	12,000	12,000	0

Troup County Board of Commissioners
FY23 Budget
General Fund Revenue by Source Detail

	2022 Amended Budget	2023 Budget	Increase (Decrease)
Miscellaneous Filing Fees	10,000	10,000	0
Indigent Defense Application Fee	22,766	19,657	-3,109
Court Technology Fee	3,600	4,350	750
Child support/Garnishment Fee	150	250	100
Title Transfer/Duplicate Registration Fee	4,470	6,750	2,280
PILOT Processing Fee	120,393	143,761	23,368
Audit Fee	125,000	125,000	0
Late Filing Fee (PILOTs)	0	2,500	2,500
Tag Agent Fee	111,430	136,590	25,160
Election Qualifying Fee	4,598	0	-4,598
Election Services	40,000	5,000	-35,000
Document and Data Sales	3,030	3,465	435
Other - Commission on Tax Collections	42,300	36,804	-5,496
School/State Commissions	1,054,600	1,160,414	105,814
SPLOST Admin Fee	130,000	155,000	25,000
Occupation Certificate Admin Fee	31,000	32,700	1,700
Sheriff Department Fees	50,000	50,000	0
Fingerprinting Fee	7,200	5,550	-1,650
Inmate Medical & Dental Fees	5,000	5,000	0
Prisoner Housing - City of LaGrange	100,000	100,000	0
Prisoner Housing - City of West Point	15,000	15,000	0
Prisoner Housing - City of Hogansville	7,500	7,500	0
Work Release Program Fees	250,000	300,000	50,000
Recylcing Fees	800	0	-800
Program Fees	220,000	220,000	0
Non-Program Fees	2,130	1,000	-1,130
CHARGES FOR SERVICES TOTAL	**3,704,158**	**3,613,002**	**-91,156**
FINES AND FORFEITURES			
Superior Court Fines	60,000	44,694	-15,306
State Court Fines	390,000	300,000	-90,000
State Court Traffic Fines	1,080,000	903,238	-176,762
Magistrate Court Fines	30,000	20,715	-9,285
Juvenile Court Fines	14,500	11,300	-3,200
Contempt Fines	500	500	0
State Court Bonds	7,674	2,813	-4,861
Superior Court Bonds	5,750	2,000	-3,750
10% Jail Add On Fines	219,500	188,782	-30,718
Attorney Fund	12,223	9,733	-2,490
FINES AND FORFEITURES TOTAL	**1,820,147**	**1,483,775**	**-336,372**
INVESTMENT INCOME			

Troup County Board of Commissioners
FY23 Budget
General Fund Revenue by Source Detail

	2022 Amended Budget	2023 Budget	Increase (Decrease)
Interest Revenue	50,000	25,400	-24,600
INVESTMENT INCOME TOTAL	**50,000**	**25,400**	**-24,600**
CONTRIBUTIONS AND DONATIONS			
P&R Fundraising	26,000	28,000	2,000
Recreation Sponsors	64,900	65,000	100
CONTRIBUTIONS AND DONATIONS TOTAL	**90,900**	**93,000**	**2,100**
MISCELLANEOUS			
Rent - Periodic	0	4,100	4,100
Rent - Crown Castle	10,495	10,495	0
Rent - Parks and Recreation	170,000	170,000	0
Rent - CASA	7,200	0	-7,200
Rent - GSC Room/Space	500	500	0
Commissions	250,000	300,000	50,000
Vending Machine Commission	800	800	0
Judicial Circuit ADR Reimbursement	114,068	120,448	6,380
Center for Strategic Planning Reimbursement	103,676	100,337	-3,339
Circles - Reimbursement	120,192	125,163	4,971
Miscellaneous Revenue	137,110	111,600	-25,510
P&R Miscellaneous Revenue	10,200	2,000	-8,200
Funds Forward - Use of Fund Balance	2,361,732	0	-2,361,732
MISCELLANEOUS TOTAL	**3,285,973**	**945,443**	**-2,340,530**
OTHER FINANCING SOURCES			
Transfer-in Hotel/Motel Fund	0	31,750	31,750
Transfer In - Victim/Witness Fund	130,000	130,000	0
Sale of Assets	40,000	50,000	10,000
OTHER FINANCING SOURCES	**170,000**	**211,750**	**41,750**
GENERAL FUND REVENUE TOTALS	**47,777,532**	**49,895,219**	**2,117,687**

FY 23 Budget Appropriations by

Department Summary

Department	FY22 Amended Budget	FY23 Budget	Increase (Decrease)
Administration	3,132,172	3,479,010	346,838
Elections and Registration,Elections and Registration	586,724	668,624	81,900
Information Technology	364,083	398,672	34,588
Human Resources,Payroll and Benefits	409,496	432,868	23,372
Tax Commissioner	851,727	909,567	57,840
Property Appraisal	1,078,778	1,140,751	61,973
Judicial Administration	790,675	812,719	21,944
Superior Court	306,749	312,981	6,232
Clerk of Courts	1,085,945	1,117,697	31,752
District Attorney	1,029,299	1,188,552	159,253
State Court	335,860	328,725	(7,135)
Solicitor	654,323	773,210	118,887
Magistrate Court	519,063	523,732	4,669
Probate Court	397,958	423,480	25,522
Juvenile Justice	1,139,228	1,231,300	92,072
Public Defender	596,706	657,388	60,682
Sheriff,Jail Operations	14,604,082	16,292,073	1,687,991
Fire and Rescue,Fire Administration	5,392,084	5,764,586	372,502
Coroner	124,045	148,335	24,290
Marshal,Animal Control	769,672	906,441	136,769
Roads and Engineering	3,151,000	3,497,472	346,472
Vehicle Maintenance and Shop	472,509	505,575	33,066
Public Health,Health Services	250,982	250,823	(159)
Parks and Recreation,Parks and Facilities	4,172,201	4,489,832	317,631
Libraries	562,458	562,342	(116)
Community Development	716,977	757,619	40,642
Outside Agencies Agencies	646,477	661,542	15,065
Other Financing Uses	3,636,260	1,659,303	(1,976,957)
Total	**47,777,533**	**49,895,219**	**2,117,586**

Revenue Detail

FY23 Adopted Budget

General Fund

Troup County Board of Commissioners
FY 2023 Budget
General Fund Departmental Revenue Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
Department:	**1110 - Board of Commissioners**			
Division:	**1130 - Clerk of Commission**			
400 - CHARGES FOR SERVICES				
34-1930	Document and Data Sales	-	150	150
Account Classification Total: 400 - CHARGES FOR SERVICES		-	150	150
Division Total: 1130 - Clerk of Commission		-	150	150
Department Total: 1110 - Board of Commissioners		**-**	**150**	**150**
Department:	**1400 - Elections and Registration**			
Division:	**1450 - Elections and Registration**			
400 - CHARGES FOR SERVICES				
34-1910	Election Qualifying Fee	4,598	-	(4,598)
34-1912	Election Services	40,000	5,000	(35,000)
Account Classification Total: 400 - CHARGES FOR SERVICES		44,598	5,000	(39,598)
Division Total: 1450 - Elections and Registration		44,598	5,000	(39,598)
Department Total: 1400 - Elections and Registration		**44,598**	**5,000**	**(39,598)**
Department:	**1510 - Finance**			
Division:	**1515 - Treasury**			
100 - TAXES				
31-1350	Personal Property Railroad Current Yr	35,000	37,000	2,000
31-1750	Franchise Tax Cable TV	350,000	340,000	(10,000)
31-3100	LOST Local Option Sales Tax	5,400,000	6,700,000	1,300,000
31-3104	LOST TAD Rebate	(75,000)	(75,000)	-
31-4500	Manufacturing Energy Excise Tax	900,000	1,030,000	130,000
Account Classification Total: 100 - TAXES		6,610,000	8,032,000	1,422,000
300 - INTERGOVERNMENTAL				
33-3000	PILOT - US Treasury West Point Lake	114,000	115,000	1,000
33-4113	GA, DOAS Flood Control	20,000	22,000	2,000
33-8110	LaGrange Housing Auth PILOT	20,000	20,000	-
Account Classification Total: 300 - INTERGOVERNMENTAL		154,000	157,000	3,000
400 - CHARGES FOR SERVICES				
34-1930	Document and Data Sales	-	100	100
34-1945	SPLOST Admin Fee	130,000	155,000	25,000
Account Classification Total: 400 - CHARGES FOR SERVICES		130,000	155,100	25,100
600 - INVESTMENT INCOME				
36-1000	Interest Revenue	50,000	25,000	(25,000)
Account Classification Total: 600 - INVESTMENT INCOME		50,000	25,000	(25,000)
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	50,000	(25,000)
38-9800	Funds Forward - Use of Fund Balance	2,361,732	-	(2,361,732)
Account Classification Total: 800 - MISCELLANEOUS		2,455,227	61,295	(2,393,932)
Division Total: 1515 - Treasury		9,399,227	8,430,395	(968,832)
Division:	**1517 - Purchasing**			
900 - OTHER FINANCING SOURCES				
39-2100	Sale of Assets	30,000	40,000	10,000
Account Classification Total: 900 - OTHER FINANCING SOURCES		30,000	40,000	10,000
Division Total: 1517 - Purchasing		30,000	40,000	10,000
Department Total: 1510 - Finance		**9,429,227**	**8,470,395**	**(958,832)**
Department:	**1540 - Human Resources**			
Division:	**1542 - Payroll and Benefits**			
400 - CHARGES FOR SERVICES				
34-1195	Child support/Garnishment Fee	150	250	100
Account Classification Total: 400 - CHARGES FOR SERVICES		150	250	100
Division Total: 1542 - Payroll and Benefits		150	250	100
Department Total: 1540 - Human Resources		**150**	**250**	**100**
Department:	**1545 - Tax Commissioner**			
100 - TAXES				
31-1110	Real Property - Utility Current Yr	744,158	691,721	(52,437)
31-1111	Real Property Digest Current Yr	18,073,785	20,529,758	2,455,973

Troup County Board of Commissioners
FY23 Budget
General Fund Departmental Revenue Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
31-1114	Real Property - TAD Rebate	(190,000)	(207,974)	(17,974)
31-1120	Real Property Timber Current Yr	17,500	18,993	1,493
31-1198	Forest Land Protection	107,950	99,572	(8,378)
31-1200	Real Property - prior year	15,000	15,000	-
31-1310	Personal Property Motor Vehicle Current Yr	253,200	249,750	(3,450)
31-1311	Personal Property Digest Current Year	4,431,956	4,895,591	463,635
31-1315	TAVT Motor Vehicle Title Tax	2,707,050	2,680,620	(26,430)
31-1316	AATV	33,739	42,380	8,641
31-1320	Personal Property Mobile Home Current Yr	36,400	32,943	(3,457)
31-1390	Heavy Duty	200	1,500	1,300
31-1400	Personal property - prior year	15,000	3,000	(12,000)
31-1500	Property Not on Digest	12,500	15,000	2,500
31-1800	Audit Settlement	350,000	475,000	125,000
31-9100	Penalties & Interest General Property	2,500	10,210	7,710
31-9125	Motor Vehicle Tax Penatly	17,500	13,900	(3,600)
31-9900	Penalties and Interest Other	12,250	10,214	(2,036)
Account Classification Total: 100 - TAXES		26,640,688	29,577,178	2,936,490
300 - INTERGOVERNMENTAL				
33-8100	PILOTs - LaGrange Development Authority	776,795	918,469	141,674
33-8102	PILOTs - West Point Development Authority	237,991	320,321	82,330
33-8103	PILOTs - TCDA	27,536	19,953	(7,583)
33-8106	Hogansville-Meriwether DA PILOT	10,237	14,899	4,662
Account Classification Total: 300 - INTERGOVERNMENTAL		1,052,559	1,273,642	221,083
400 - CHARGES FOR SERVICES				
34-1210	Title Transfer/Duplicate Registration Fee	4,470	6,750	2,280
34-1600	Tag Agent Fee	111,430	136,590	25,160
34-1940	Other - Commission on Tax Collections	42,300	36,804	(5,496)
34-1941	School/State Commissions	1,054,600	1,160,414	105,814
Account Classification Total: 400 - CHARGES FOR SERVICES		1,212,800	1,340,558	127,758
Department Total: 1545 - Tax Commissioner		**28,906,047**	**32,191,378**	**3,285,331**
Department: 1550 - Property Appraisal				
400 - CHARGES FOR SERVICES				
34-1510	PILOT Processing Fee	120,393	143,761	23,368
34-1511	Audit Fee	125,000	125,000	-
34-1515	Late Filing Fee (PILOTs)	-	2,500	2,500
Account Classification Total: 400 - CHARGES FOR SERVICES		245,393	271,261	25,868
Department Total: 1550 - Property Appraisal		**245,393**	**271,261**	**25,868**
Department: 2100 - Judicial Administration				
Division: 2100 - Judicial Administration Main				
400 - CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	10,000	7,085	(2,915)
34-2310	Fingerprinting Fee	7,200	5,550	(1,650)
Account Classification Total: 400 - CHARGES FOR SERVICES		17,200	12,635	(4,565)
800 - MISCELLANEOUS				
38-1610	Rent - GSC Room/Space	500	500	-
38-9011	Judicial Circuit ADR Reimbursement	114,068	120,448	6,380
38-9600	Miscellaneous Revenue	500	1,000	500
Account Classification Total: 800 - MISCELLANEOUS		115,068	121,948	6,880
Division Total: 2100 - Judicial Administration Main		132,268	134,583	2,315
Division: 2110 - Drug Lab				
400 - CHARGES FOR SERVICES				
34-1132	Drug Testing - DFCS	50,000	35,649	(14,351)
34-1136	Drug Testing - Governmental	125,000	125,324	324
34-1138	Drug Testing - Others	45,000	16,067	(28,933)
Account Classification Total: 400 - CHARGES FOR SERVICES		220,000	177,040	(42,960)
Division Total: 2110 - Drug Lab		220,000	177,040	(42,960)
Department Total: 2100 - Judicial Administration		**352,268**	**311,623**	**(40,645)**
Department: 2150 - Superior Court				
400 - CHARGES FOR SERVICES				
34-1107	Superior Court Fees	350,000	330,000	(20,000)
34-1192	Indigent Defense Application Fee	766	572	(194)

Troup County Board of Commissioners
FY23 Budget
General Fund Departmental Revenue Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
Account Classification Total: 400 - CHARGES FOR SERVICES		350,766	330,572	(20,194)
500 - FINES AND FORFEITURES				
35-1110	Superior Court Fines	60,000	44,694	(15,306)
35-1220	Superior Court Bonds	5,750	2,000	(3,750)
35-1410	10% Jail Add On Fines	18,000	7,682	(10,318)
35-1440	Attorney Fund	8,223	8,003	(220)
Account Classification Total: 500 - FINES AND FORFEITURES		91,973	62,379	(29,594)
Department Total: 2150 - Superior Court		**442,739**	**392,951**	**(49,788)**
Department: 2180 - Clerk of Courts				
100 - TAXES				
31-1340	Intangible Recording Tax	440,000	465,000	25,000
31-1600	Real Estate Transfer Tax	160,000	190,000	30,000
Account Classification Total: 100 - TAXES		600,000	655,000	55,000
Department Total: 2180 - Clerk of Courts		**600,000**	**655,000**	**55,000**
Department: 2300 - State Court				
400 - CHARGES FOR SERVICES				
34-1106	State Court Fees	120,000	77,671	(42,329)
Account Classification Total: 400 - CHARGES FOR SERVICES		120,000	77,671	(42,329)
500 - FINES AND FORFEITURES				
35-1120	State Court Fines	390,000	300,000	(90,000)
35-1125	State Court Traffic Fines	1,080,000	903,238	(176,762)
35-1210	State Court Bonds	7,674	2,813	(4,861)
35-1410	10% Jail Add On Fines	140,000	120,000	(20,000)
35-1440	Attorney Fund	4,000	1,730	(2,270)
Account Classification Total: 500 - FINES AND FORFEITURES		1,621,674	1,327,781	(293,893)
600 - INVESTMENT INCOME				
36-1000	Interest Revenue	-	400	400
Account Classification Total: 600 - INVESTMENT INCOME		-	400	400
Department Total: 2300 - State Court		**1,741,674**	**1,405,852**	**(335,822)**
Department: 2400 - Magistrate Court				
400 - CHARGES FOR SERVICES				
34-1109	Magistrate Civil Case Filing Fee	334,191	350,000	15,809
34-1193	Court Technology Fee	-	750	750
Account Classification Total: 400 - CHARGES FOR SERVICES		334,191	350,750	16,559
500 - FINES AND FORFEITURES				
35-1130	Magistrate Court Fines	30,000	20,715	(9,285)
Account Classification Total: 500 - FINES AND FORFEITURES		30,000	20,715	(9,285)
Department Total: 2400 - Magistrate Court		**364,191**	**371,465**	**7,274**
Department: 2450 - Probate Court				
200 - LICENSES AND PERMITS				
32-2400	Marriage Licenses	25,000	25,000	-
32-2910	Pistol Permit	70,000	60,000	(10,000)
Account Classification Total: 200 - LICENSES AND PERMITS		95,000	85,000	(10,000)
400 - CHARGES FOR SERVICES				
34-1141	Estate Filing Fee	72,000	80,000	8,000
34-1142	Guardianship/Cons Filing Fee	12,000	12,000	-
34-1144	Miscellaneous Filing Fees	10,000	10,000	-
34-1192	Indigent Defense Application Fee	6,000	6,000	-
34-1193	Court Technology Fee	3,600	3,600	-
Account Classification Total: 400 - CHARGES FOR SERVICES		103,600	111,600	8,000
Department Total: 2450 - Probate Court		**198,600**	**196,600**	**(2,000)**
Department: 2600 - Juvenile Justice				
300 - INTERGOVERNMENTAL				
33-4118	Judicial Council Grant	45,150	45,150	-
33-6016	Local Grant - LaGrange	-	12,000	12,000
Account Classification Total: 300 - INTERGOVERNMENTAL		45,150	57,150	12,000
400 - CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	6,000	6,000	-
34-1930	Document and Data Sales	30	15	(15)
Account Classification Total: 400 - CHARGES FOR SERVICES		6,030	6,015	(15)
500 - FINES AND FORFEITURES				

Troup County Board of Commissioners
FY23 Budget
General Fund Departmental Revenue Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
35-1160	Juvenile Court Fines	14,500	11,300	(3,200)
35-1180	Contempt Fines	500	500	-
35-1410	10% Jail Add On Fines	1,500	1,100	(400)
Account Classification Total: 500 - FINES AND FORFEITURES		16,500	12,900	(3,600)
Department Total: 2600 - Juvenile Justice		**67,680**	**76,065**	**8,385**
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	50,000	50,000	-
Account Classification Total: 400 - CHARGES FOR SERVICES		50,000	50,000	-
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		294,400	294,400	-
Division: 3326 - Jail Operations				
400 - CHARGES FOR SERVICES				
34-1105	Bond Processing Fee	40,000	40,000	-
34-2320	Inmate Medical & Dental Fees	5,000	5,000	-
34-2331	Prisoner Housing - City of LaGrange	100,000	100,000	-
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		167,500	167,500	-
500 - FINES AND FORFEITURES				
35-1410	10% Jail Add On Fines	60,000	60,000	-
Account Classification Total: 500 - FINES AND FORFEITURES		60,000	60,000	-
800 - MISCELLANEOUS				
38-2000	Commissions	250,000	300,000	50,000
38-9600	Miscellaneous Revenue	300	300	-
Account Classification Total: 800 - MISCELLANEOUS		250,300	300,300	50,000
Division Total: 3326 - Jail Operations		477,800	527,800	50,000
Division: 3395 - S/O - Detail & Work Release				
400 - CHARGES FOR SERVICES				
34-2340	Work Release Program Fees	250,000	300,000	50,000
Account Classification Total: 400 - CHARGES FOR SERVICES		250,000	300,000	50,000
Division Total: 3395 - S/O - Detail & Work Release		250,000	300,000	50,000
Department Total: 3300 - Sheriff		**1,022,200**	**1,122,200**	**100,000**
Department: 3500 - Fire and Rescue				
Division: 3510 - Fire Administration				
100 - TAXES				
31-6200	Insurance Premium Tax	2,367,765	2,500,000	132,235
Account Classification Total: 100 - TAXES		2,367,765	2,500,000	132,235
200 - LICENSES AND PERMITS				
32-1910	FIRE WORKS LICENSE FEE 25-10-5.1	500	500	-
32-3190	Fire Marshal Life Safety Fee	-	6,000	6,000
Account Classification Total: 200 - LICENSES AND PERMITS		500	6,500	6,000
400 - CHARGES FOR SERVICES				
33-6550	Hogansville Fire Service	195,000	-	(195,000)
Account Classification Total: 400 - CHARGES FOR SERVICES		195,000	-	(195,000)
Division Total: 3510 - Fire Administration		2,563,265	2,506,500	(56,765)
Division: 3920 - Emergency Management				

Troup County Board of Commissioners
FY23 Budget
General Fund Departmental Revenue Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
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		**2,583,378**	**2,526,613**	**(56,765)**
Department: 3900 - Marshal				
Division: 3905 - Marshal Administration				
200 - LICENSES AND PERMITS				
32-2130	Foreclosure Registration	2,500	2,000	(500)
Account Classification Total: 200 - LICENSES AND PERMITS		2,500	2,000	(500)
800 - MISCELLANEOUS				
38-9600	Miscellaneous Revenue	-	300	300
Account Classification Total: 800 - MISCELLANEOUS		-	300	300
Division Total: 3905 - Marshal Administration		2,500	2,300	(200)
Division: 3910 - Animal Control				
200 - LICENSES AND PERMITS				
32-2510	Dangerous Dog	500	-	(500)
Account Classification Total: 200 - LICENSES AND PERMITS		500	-	(500)
Division Total: 3910 - Animal Control		500	-	(500)
Department Total: 3900 - Marshal		**3,000**	**2,300**	**(700)**
Department: 4900 - Vehicle Maintenance and Shop				
400 - CHARGES FOR SERVICES				
34-4160	Recylcing Fees	800	-	(800)
Account Classification Total: 400 - CHARGES FOR SERVICES		800	-	(800)
Department Total: 4900 - Vehicle Maintenance and Shop		**800**	**-**	**(800)**
Department: 5610 - Extension Service				
800 - MISCELLANEOUS				
38-1110	Rent - Periodic	-	4,100	4,100
Account Classification Total: 800 - MISCELLANEOUS		-	4,100	4,100
Department Total: 5610 - Extension Service		**-**	**4,100**	**4,100**
Department: 6000 - Parks and Recreation				
Division: 6110 - Parks and Rec Administration				
400 - CHARGES FOR SERVICES				
34-7500	Program Fees	220,000	220,000	-
34-7900	Non-Program Fees	2,130	1,000	(1,130)
Account Classification Total: 400 - CHARGES FOR SERVICES		222,130	221,000	(1,130)
700 - CONTRIBUTIONS AND DONATIONS				
37-1003	P&R Fundraising	26,000	28,000	2,000
37-1004	Recreation Sponsors	29,900	30,000	100
Account Classification Total: 700 - CONTRIBUTIONS AND DONATIONS		55,900	58,000	2,100
800 - MISCELLANEOUS				
38-1300	Rent - Parks and Recreation	170,000	170,000	-
38-9700	P&R Miscellaneous Revenue	10,200	2,000	(8,200)
Account Classification Total: 800 - MISCELLANEOUS		180,200	172,000	(8,200)
Division Total: 6110 - Parks and Rec Administration		458,230	451,000	(7,230)
Division: 6220 - Parks and Facilities				
700 - CONTRIBUTIONS AND DONATIONS				
37-1004	Recreation Sponsors	35,000	35,000	-
Account Classification Total: 700 - CONTRIBUTIONS AND DONATIONS		35,000	35,000	-
Division Total: 6220 - Parks and Facilities		35,000	35,000	-
Department Total: 6000 - Parks and Recreation		**493,230**	**486,000**	**(7,230)**
Department: 7000 - Community Development				
Division: 7220 - Building Inspections				
100 - TAXES				
31-4200	Beverage Taxes	185,000	195,000	10,000
31-6100	Business & Occupation	112,000	118,000	6,000
31-6300	Bank Licenses	185,000	215,000	30,000
Account Classification Total: 100 - TAXES		482,000	528,000	46,000
200 - LICENSES AND PERMITS				
32-1110	Beer Licenses	20,000	21,000	1,000
32-1120	Wine Licenses	7,500	7,900	400

Troup County Board of Commissioners
FY23 Budget
General Fund Departmental Revenue Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
32-1230	Driveway/Timber/Rec/Erosion	10,000	10,500	500
32-1240	Home Occupational Permit	20,000	21,000	1,000
32-2210	Rezoning & Variance Fees	23,500	24,800	1,300
32-2230	Sign Permit	500	500	-
32-3110	Building Permits	185,000	220,000	35,000
32-3910	Driveway Permits	6,000	6,300	300
32-3120	Building Permit Penalty	-	2,500	2,500
32-4100	Business License Penalty	-	2,500	2,500
Account Classification Total: 200 - LICENSES AND PERMITS		272,500	317,000	44,500
400 - CHARGES FOR SERVICES				
34-1930	Document and Data Sales	3,000	3,200	200
34-1950	Occupation Certificate Admin Fee	31,000	32,700	1,700
Account Classification Total: 400 - CHARGES FOR SERVICES		34,000	35,900	1,900
Division Total: 7220 - Building Inspections		788,500	880,900	92,400
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		**790,500**	**882,900**	**92,400**
Department: 7112 - Two Rivers RC & D				
300 - INTERGOVERNMENTAL				
33-1112	US Treasury - Two Rivers Salary	136,679	135,866	(813)
Account Classification Total: 300 - INTERGOVERNMENTAL		136,679	135,866	(813)
800 - MISCELLANEOUS				
38-9600	Miscellaneous Revenue	1,310	-	(1,310)
Account Classification Total: 800 - MISCELLANEOUS		1,310	-	(1,310)
Department Total: 7112 - Two Rivers RC & D		**137,989**	**135,866**	**(2,123)**
Department: 7415 - Center for Strategic Planning				
800 - MISCELLANEOUS				
38-9014	Center for Strategic Planning Reimbursement	103,676	100,337	(3,339)
Account Classification Total: 800 - MISCELLANEOUS		103,676	100,337	(3,339)
Department Total: 7415 - Center for Strategic Planning		**103,676**	**100,337**	**(3,339)**
Department: 7681 - CIRCLES				
800 - MISCELLANEOUS				
38-9015	Circles - Reimbursement	120,192	125,163	4,971
Account Classification Total: 800 - MISCELLANEOUS		120,192	125,163	4,971
Department Total: 7681 - CIRCLES		**120,192**	**125,163**	**4,971**
Department: 9000 - Other Financing Uses				
900 - OTHER FINANCING SOURCES				
39-1215	Transfer-in Hotel/Motel Fund	-	31,750	31,750
39-1250	Transfer In - Victim/Witness Fund	130,000	130,000	-
Account Classification Total: 900 - OTHER FINANCING SOURCES		130,000	161,750	31,750
Department Total: 9000 - Other Financing Uses		**130,000**	**161,750**	**31,750**
REVENUE GRAND Totals:		**47,777,532**	**49,895,219**	**2,117,687**

Expenditure Detail

FY23 Budget

General Fund

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
Department:	**1110 - Board of Commissioners**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1400	Salaries - Board	49,470	71,509	22,039
51-2102	Medical Insurance	65,015	65,015	0
51-2103	Life Insurance	225	205	-20
51-2200	Social Security (FICA) Contributions	3,068	2,885	-183
51-2300	Medicare	719	676	-43
51-2400	Retirement Contribution	9,770	8,469	-1,301
51-2700	Workers Compensation	877	785	-92
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		129,144	149,544	20,400
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	50	25	-25
52-3851	Contract Cost Allocation	3,832	2,170	-1,662
52-2202	Equipment Repairs and Maintenance	2,500	2,500	0
52-2204	Building Repairs and Maintenance	11,322	11,344	22
52-3101	General Liability Insurance	993	1,724	731
52-3105	Building and Property Insurance	2,089	1,970	-119
52-3106	Bonds Fidelity	178	180	2
52-3201	Communications	1,620	1,620	0
52-3205	Cell Phone	3,000	3,500	500
52-3300	Advertising	2,000	2,000	0
52-3400	Printing and Binding	800	300	-500
52-3500	Travel	10,560	10,560	0
52-3505	Mileage - Non-Overnight Travel	0	200	200
52-3601	Dues, Certification Fees, Subscriptions	3,951	2,641	-1,310
52-3700	Education and Training	10,500	18,316	7,816
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		53,395	59,050	5,655
300 - SUPPLIES				
53-1101	Office Supplies	5,100	6,200	1,100
53-1102	Uniforms	450	400	-50
53-1170	Special Events Supplies	5,700	6,000	300
53-1230	Utilities	9,529	9,529	0
53-1300	Food and Catering	500	0	-500
53-1400	Books and Periodicals	0	50	50
53-1705	Intergvmt/Employee Relation Supplies	2,500	2,900	400
53-1805	Computer Hardware / Software	600	600	0
Account Classification Total: 300 - SUPPLIES		24,379	25,679	1,300
Division:	**1130 - Clerk of Commission**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	64,436	70,011	5,575
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	150	138	-12
51-2200	Social Security (FICA) Contributions	3,995	4,341	346
51-2300	Medicare	934	1,015	81
51-2400	Retirement Contribution	11,747	12,749	1,002
51-2700	Workers Compensation	187	182	-5
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		94,452	101,439	6,987
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	2,222	0	-2,222
52-1206	Employee Medical Exam	35	0	-35
52-2220	Computer/Software Maintenance	89,764	92,474	2,710
52-3851	Contract Cost Allocation	812	922	110
52-2201	Computer Maintenance	300	0	-300
52-2204	Building Repairs and Maintenance	2,407	2,412	5
52-3101	General Liability Insurance	199	345	146
52-3105	Building and Property Insurance	445	419	-26
52-3106	Bonds Fidelity	26	27	1
52-3201	Communications	300	0	-300
52-3205	Cell Phone	720	720	0
52-3400	Printing and Binding	100	0	-100
52-3500	Travel	4,500	4,600	100
52-3601	Dues, Certification Fees, Subscriptions	260	180	-80
52-3700	Education and Training	4,065	4,884	819
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		106,155	106,983	828
300 - SUPPLIES				
53-1102	Uniforms	200	200	0
53-1230	Utilities	2,026	2,026	0
53-1400	Books and Periodicals	100	0	-100
Account Classification Total: 300 - SUPPLIES		2,326	2,226	-100
Division Total: 1130 - Clerk of Commission		**202,933**	**210,648**	**7,715**
Department Total: 1110 - Board of Commissioners		**409,852**	**444,921**	**35,069**
Department:	**1320 - County Manager**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	300,735	324,642	23,907
51-2102	Medical Insurance	39,009	39,009	0

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
51-2103	Life Insurance	409	405	-4
51-2200	Social Security (FICA) Contributions	17,952	18,810	858
51-2300	Medicare	4,360	4,708	348
51-2400	Retirement Contribution	60,983	50,529	-10,454
51-2700	Workers Compensation	873	844	-29
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		424,321	438,947	14,626
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70	150	80
52-3851	Contract Cost Allocation	1,416	1,383	-33
52-2203	Vehicle Repairs and Maintenance	400	800	400
52-2204	Building Repairs and Maintenance	2,407	2,412	5
52-3101	General Liability Insurance	397	1,035	638
52-3103	Auto Insurance	396	675	279
52-3105	Building and Property Insurance	445	419	-26
52-3106	Bonds Fidelity	53	53	0
52-3201	Communications	960	1,300	340
52-3205	Cell Phone	2,160	2,160	0
52-3400	Printing and Binding	200	500	300
52-3500	Travel	10,871	12,000	1,129
52-3601	Dues, Certification Fees, Subscriptions	125	125	0
52-3700	Education and Training	4,052	16,977	12,925
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		23,952	39,989	16,037
300 - SUPPLIES				
53-1102	Uniforms	200	0	-200
53-1230	Utilities	2,026	2,026	0
53-1270	Auto Fuel	3,000	6,100	3,100
53-1705	Intergvmt/Employee Relation Supplies	14,000	10,000	-4,000
53-1815	Office Furniture	0	500	500
Account Classification Total: 300 - SUPPLIES		19,226	18,626	-600
Department Total: 1320 - County Manager		**467,499**	**497,562**	**30,063**
Department: 1400 - Elections and Registration				
Division: 1450 - Elections and Registration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	120,603	164,974	44,371
51-1200	Part-time Employees	16,256	16,256	0
51-1300	Overtime	8,000	5,000	-3,000
51-2102	Medical Insurance	39,009	52,011	13,002
51-2103	Life Insurance	345	391	46
51-2200	Social Security (FICA) Contributions	8,795	11,010	2,215
51-2300	Medicare	2,058	2,576	518
51-2400	Retirement Contribution	22,656	28,467	5,811
51-2700	Workers Compensation	396	782	386
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		218,118	281,467	63,349
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-3851	Contract Cost Allocation	5,124	1,844	-3,280
52-2201	Computer Maintenance	500	500	0
52-2202	Equipment Repairs and Maintenance	50,000	50,000	0
52-2204	Building Repairs and Maintenance	3,057	3,160	103
52-3101	General Liability Insurance	596	1,207	611
52-3105	Building and Property Insurance	564	549	-15
52-3106	Bonds Fidelity	92	93	1
52-3201	Communications	2,000	2,000	0
52-3203	Postage and Shipping	17,000	25,000	8,000
52-3205	Cell Phone	1,000	800	-200
52-3300	Advertising	6,000	6,000	0
52-3400	Printing and Binding	26,000	30,000	4,000
52-3500	Travel	7,000	7,000	0
52-3505	Mileage - Non-Overnight Travel	1,600	1,500	-100
52-3601	Dues, Certification Fees, Subscriptions	1,000	1,000	0
52-3700	Education and Training	7,000	7,000	0
52-3852	Contract Services	220,900	230,000	9,100
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		349,533	367,753	18,220
300 - SUPPLIES				
53-1101	Office Supplies	8,500	10,000	1,500
53-1102	Uniforms	500	500	0
53-1127	Materials and Supplies	500	500	0
53-1230	Utilities	2,573	2,654	81
53-1805	Computer Hardware / Software	3,600	4,000	400
53-1810	Office Equipment	1,000	1,000	0
53-1815	Office Furniture	250	250	0
53-1820	Communications Equipment	250	0	-250
53-1830	Other Equipment	1,900	500	-1,400
Account Classification Total: 300 - SUPPLIES		19,073	19,404	331
Division Total: 1450 - Elections and Registration		**586,724**	**668,624**	**81,900**

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
Department Total: 1400 - Elections and Registration		**586,724**	**668,624**	**81,900**
Department:	**1510 - Finance**			
Division:	**1511 - Financial Administration**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	246,133	248,179	2,046
51-1200	Part-time Employees	18,186	49,700	31,514
51-2102	Medical Insurance	52,012	55,263	3,251
51-2103	Life Insurance	531	563	32
51-2200	Social Security (FICA) Contributions	16,388	20,707	4,319
51-2300	Medicare	3,832	4,263	431
51-2400	Retirement Contribution	46,070	45,814	-256
51-2700	Workers Compensation	767	848	81
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		383,919	425,337	41,418
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	121,000	160,000	39,000
52-1206	Employee Medical Exam	70	70	0
52-3620	Bank and Credit Card Fees	12,000	15,000	3,000
52-3851	Contract Cost Allocation	3,540	3,552	12
52-2201	Computer Maintenance	120	0	-120
52-2204	Building Repairs and Maintenance	2,407	2,412	5
52-3101	General Liability Insurance	893	1,897	1,004
52-3105	Building and Property Insurance	445	419	-26
52-3106	Bonds Fidelity	340	340	0
52-3201	Communications	1,140	1,200	60
52-3203	Postage and Shipping	2,500	2,400	-100
52-3205	Cell Phone	900	900	0
52-3400	Printing and Binding	800	800	0
52-3500	Travel	900	1,000	100
52-3601	Dues, Certification Fees, Subscriptions	1,350	1,350	0
52-3700	Education and Training	1,000	1,000	0
52-3900	Other Purchased Services	330	330	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		149,735	192,670	42,935
300 - SUPPLIES				
53-1102	Uniforms	200	100	-100
53-1230	Utilities	2,026	2,026	0
53-1805	Computer Hardware / Software	1,480	1,480	0
Account Classification Total: 300 - SUPPLIES		3,706	3,606	-100
Division Total: 1511 - Financial Administration		**537,360**	**621,613**	**84,253**
Division:	**1515 - Treasury**			
700 - OTHER COSTS				
57-1110	City of LaGrange	327,443	374,740	47,297
57-1210	City of Hogansville	44,550	50,985	6,435
57-1310	City of West Point	44,550	50,985	6,435
Account Classification Total: 700 - OTHER COSTS		416,543	476,710	60,167
Division Total: 1515 - Treasury		**416,543**	**476,710**	**60,167**
Division:	**1517 - Purchasing**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	144,783	160,379	15,596
51-2102	Medical Insurance	39,009	39,009	0
51-2103	Life Insurance	351	348	-3
51-2200	Social Security (FICA) Contributions	8,977	9,943	966
51-2300	Medicare	2,099	2,326	227
51-2400	Retirement Contribution	26,394	29,205	2,811
51-2700	Workers Compensation	420	417	-3
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		222,033	241,627	19,594
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70	70	0
52-3851	Contract Cost Allocation	2,124	1,383	-741
52-2201	Computer Maintenance	100	100	0
52-2202	Equipment Repairs and Maintenance	0	200	200
52-2203	Vehicle Repairs and Maintenance	1,400	1,500	100
52-2204	Building Repairs and Maintenance	5,233	5,243	10
52-3101	General Liability Insurance	596	1,035	439
52-3103	Auto Insurance	396	2,024	1,628
52-3105	Building and Property Insurance	966	911	-55
52-3106	Bonds Fidelity	78	80	2
52-3201	Communications	1,128	1,128	0
52-3203	Postage and Shipping	25	25	0
52-3205	Cell Phone	900	1,200	300
52-3300	Advertising	23	100	77
52-3400	Printing and Binding	100	100	0
52-3500	Travel	1,000	1,000	0
52-3505	Mileage - Non-Overnight Travel	150	100	-50
52-3601	Dues, Certification Fees, Subscriptions	744	750	6

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
52-3700	Education and Training	700	800	100
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		15,733	17,749	2,016
300 - SUPPLIES				
53-1101	Office Supplies	1,200	1,200	0
53-1102	Uniforms	352	175	-177
53-1110	Program Supplies and Materials	700	700	0
53-1123	Tires and Tubes	100	600	500
53-1230	Utilities	4,404	4,404	0
53-1270	Auto Fuel	1,750	3,180	1,430
53-1805	Computer Hardware / Software	1,481	1,500	19
53-1810	Office Equipment	19	0	-19
53-1830	Other Equipment	500	300	-200
Account Classification Total: 300 - SUPPLIES		10,506	12,059	1,553
Division Total: 1517 - Purchasing		**248,272**	**271,435**	**23,163**
Department Total: 1510 - Finance		**1,202,175**	**1,369,758**	**167,583**
Department: 1530 - County Attorney				
200 - PURCHASED/CONTRACTED SERVICES				
52-1201	County Attorney	180,000	255,000	75,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		180,000	255,000	75,000
Department Total: 1530 - County Attorney		**180,000**	**255,000**	**75,000**
Department: 1535 - Information Technology				
Division: 1535 - Information Technology Main				
200 - PURCHASED/CONTRACTED SERVICES				
52-2220	Computer/Software Maintenance	202,162	230,825	28,663
52-3851	Contract Cost Allocation	312	461	149
52-2204	Building Repairs and Maintenance	1,678	1,681	3
52-3105	Building and Property Insurance	310	292	-18
52-3201	Communications	0	220	220
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		204,462	233,479	29,017
300 - SUPPLIES				
53-1230	Utilities	1,412	1,412	0
53-1805	Computer Hardware / Software	5,000	0	-5,000
Account Classification Total: 300 - SUPPLIES		6,412	1,412	-5,000
Division Total: 1535 - Information Technology Main		**210,874**	**234,891**	**24,017**
Division: 1537 - GIS				
200 - PURCHASED/CONTRACTED SERVICES				
52-1309	Data Processing	153,209	163,781	10,571
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		153,209	163,781	10,571
Division Total: 1537 - GIS		**153,209**	**163,781**	**10,571**
Department Total: 1535 - Information Technology		**364,083**	**398,672**	**34,588**
Department: 1540 - Human Resources				
Division: 1540 - Human Resources				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	141,712	191,699	49,987
51-1200	Part-time Employees	22,228	0	-22,228
51-2102	Medical Insurance	26,006	39,009	13,003
51-2103	Life Insurance	267	358	91
51-2200	Social Security (FICA) Contributions	10,164	11,885	1,721
51-2300	Medicare	2,376	2,779	403
51-2400	Retirement Contribution	27,391	34,908	7,517
51-2700	Workers Compensation	475	498	23
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		230,619	281,136	50,517
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	3,000	3,000	0
52-1206	Employee Medical Exam	80	120	40
52-1214	Employee Assistance Program	5,500	5,500	0
52-3851	Contract Cost Allocation	1,312	1,338	26
52-2201	Computer Maintenance	200	200	0
52-2202	Equipment Repairs and Maintenance	930	1,000	70
52-2204	Building Repairs and Maintenance	2,489	2,494	5
52-3101	General Liability Insurance	298	1,035	737
52-3105	Building and Property Insurance	193	434	241
52-3106	Bonds Fidelity	279	253	-26
52-3201	Communications	1,500	1,500	0
52-3203	Postage and Shipping	500	800	300
52-3205	Cell Phone	600	600	0
52-3400	Printing and Binding	500	500	0
52-3500	Travel	800	1,200	400
52-3505	Mileage - Non-Overnight Travel	300	500	200
52-3601	Dues, Certification Fees, Subscriptions	100	500	400
52-3700	Education and Training	2,000	3,500	1,500
52-3852	Contract Services	19,200	19,200	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		39,781	43,674	3,893
300 - SUPPLIES				

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
53-1101	Office Supplies	2,000	2,000	0
53-1102	Uniforms	200	200	0
53-1112	Employee Awards Program	5,900	6,000	100
53-1230	Utilities	2,095	2,095	0
53-1805	Computer Hardware / Software	1,000	1,000	0
53-1810	Office Equipment	0	1,000	1,000
53-1815	Office Furniture	3,600	1,000	-2,600
Account Classification Total: 300 - SUPPLIES		14,795	13,295	-1,500
Division Total: 1540 - Human Resources		**285,195**	**338,105**	**52,910**
Division: 1542 - Payroll and Benefits				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	67,067	48,358	-18,709
51-2102	Medical Insurance	19,504	13,003	-6,501
51-2103	Life Insurance	192	135	-57
51-2200	Social Security (FICA) Contributions	4,158	2,998	-1,160
51-2300	Medicare	973	701	-272
51-2400	Retirement Contribution	12,227	8,806	-3,421
51-2700	Workers Compensation	195	126	-69
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		104,316	74,127	-30,189
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	40	40	0
52-2220	Computer/Software Maintenance	13,000	13,000	0
52-3851	Contract Cost Allocation	1,520	1,338	-182
52-2201	Computer Maintenance	200	200	0
52-2204	Building Repairs and Maintenance	1,445	1,447	2
52-3101	General Liability Insurance	397	345	-52
52-3105	Building and Property Insurance	267	251	-16
52-3106	Bonds Fidelity	100	150	50
52-3400	Printing and Binding	300	300	0
52-3500	Travel	0	500	500
52-3505	Mileage - Non-Overnight Travel	0	200	200
52-3601	Dues, Certification Fees, Subscriptions	0	150	150
52-3700	Education and Training	500	500	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		17,769	18,420	651
300 - SUPPLIES				
53-1230	Utilities	1,216	1,215	-1
53-1805	Computer Hardware / Software	500	500	0
53-1810	Office Equipment	500	500	0
Account Classification Total: 300 - SUPPLIES		2,216	2,215	-1
Division Total: 1542 - Payroll and Benefits		**124,301**	**94,763**	**-29,538**
Department Total: 1540 - Human Resources		**409,496**	**432,868**	**23,372**
Department: 1545 - Tax Commissioner				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	438,719	481,182	42,463
51-2102	Medical Insurance	130,030	130,030	0
51-2103	Life Insurance	1,182	1,174	-8
51-2200	Social Security (FICA) Contributions	27,202	29,679	2,477
51-2300	Medicare	6,362	6,941	579
51-2400	Retirement Contribution	84,269	87,167	2,898
51-2700	Workers Compensation	2,546	2,474	-72
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		690,310	738,647	48,337
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	8,500	8,500	0
52-1206	Employee Medical Exam	100	100	0
52-2220	Computer/Software Maintenance	25,600	22,500	-3,100
52-3851	Contract Cost Allocation	9,910	11,443	1,533
52-2202	Equipment Repairs and Maintenance	525	750	225
52-2203	Vehicle Repairs and Maintenance	500	500	0
52-2204	Building Repairs and Maintenance	9,411	9,429	18
52-3101	General Liability Insurance	1,985	3,448	1,463
52-3103	Auto Insurance	396	338	-58
52-3105	Building and Property Insurance	1,737	1,638	-99
52-3106	Bonds Fidelity	559	536	-23
52-3201	Communications	4,750	4,750	0
52-3203	Postage and Shipping	51,500	56,000	4,500
52-3205	Cell Phone	1,550	1,550	0
52-3300	Advertising	400	400	0
52-3400	Printing and Binding	1,095	1,275	180
52-3500	Travel	4,200	4,200	0
52-3505	Mileage - Non-Overnight Travel	250	250	0
52-3601	Dues, Certification Fees, Subscriptions	766	850	84
52-3700	Education and Training	1,900	2,100	200
52-3900	Other Purchased Services	16,712	20,206	3,494
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		142,346	150,763	8,417

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
300 - SUPPLIES				
53-1101	Office Supplies	7,225	7,250	25
53-1102	Uniforms	825	750	-75
53-1123	Tires and Tubes	100	100	0
53-1230	Utilities	7,921	7,921	0
53-1270	Auto Fuel	1,000	2,136	1,136
53-1805	Computer Hardware / Software	1,500	1,500	0
53-1810	Office Equipment	500	500	0
Account Classification Total: 300 - SUPPLIES		19,071	20,157	1,086
Department Total: 1545 - Tax Commissioner		**851,727**	**909,567**	**57,840**
Department: 1550 - Property Appraisal				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	495,462	546,344	50,882
51-1200	Part-time Employees	15,834	15,834	0
51-1400	Salaries - Board	17,500	17,500	0
51-2102	Medical Insurance	130,030	130,030	0
51-2103	Life Insurance	1,263	1,018	-245
51-2200	Social Security (FICA) Contributions	31,700	35,941	4,241
51-2300	Medicare	7,413	8,406	993
51-2400	Retirement Contribution	94,805	99,490	4,685
51-2700	Workers Compensation	7,154	8,028	874
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		801,161	862,591	61,430
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	52,500	7,500	-45,000
52-1206	Employee Medical Exam	150	27,500	27,350
52-2220	Computer/Software Maintenance	14,800	16,000	1,200
52-3851	Contract Cost Allocation	9,910	11,443	1,533
52-2202	Equipment Repairs and Maintenance	1,600	1,530	-70
52-2203	Vehicle Repairs and Maintenance	1,200	1,200	0
52-2204	Building Repairs and Maintenance	6,781	6,794	13
52-3101	General Liability Insurance	1,985	3,620	1,635
52-3103	Auto Insurance	1,980	1,350	-630
52-3105	Building and Property Insurance	1,251	1,180	-71
52-3201	Communications	4,000	4,000	0
52-3203	Postage and Shipping	1,200	2,500	1,300
52-3205	Cell Phone	4,460	4,460	0
52-3300	Advertising	200	200	0
52-3400	Printing and Binding	23,000	25,000	2,000
52-3500	Travel	9,000	11,000	2,000
52-3505	Mileage - Non-Overnight Travel	300	300	0
52-3601	Dues, Certification Fees, Subscriptions	725	900	175
52-3700	Education and Training	5,500	4,500	-1,000
52-3852	Contract Services	117,093	126,075	8,982
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		257,635	257,052	-583
300 - SUPPLIES				
53-1101	Office Supplies	2,000	2,500	500
53-1102	Uniforms	525	500	-25
53-1113	Other Supplies & Essentials	450	475	25
53-1123	Tires and Tubes	400	650	250
53-1126	Parts and Supplies	300	300	0
53-1230	Utilities	5,707	5,707	0
53-1270	Auto Fuel	4,000	4,176	176
53-1400	Books and Periodicals	1,800	2,000	200
53-1805	Computer Hardware / Software	3,000	3,000	0
53-1815	Office Furniture	400	0	-400
53-1830	Other Equipment	1,400	1,800	400
Account Classification Total: 300 - SUPPLIES		19,982	21,108	1,126
Department Total: 1550 - Property Appraisal		**1,078,778**	**1,140,751**	**61,973**
Department: 1565 - General Government				
Division: 1565 - General Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	78,592	86,662	8,070
51-2102	Medical Insurance	19,505	19,505	0
51-2103	Life Insurance	171	168	-3
51-2200	Social Security (FICA) Contributions	4,873	5,373	500
51-2300	Medicare	1,139	1,256	117
51-2400	Retirement Contribution	8,504	15,781	7,277
51-2700	Workers Compensation	895	930	35
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		113,679	129,675	15,996
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	812	877	65
52-2204	Building Repairs and Maintenance	241	242	1
52-3101	General Liability Insurance	199	690	491
52-3105	Building and Property Insurance	45	42	-3
52-3201	Communications	240	300	60

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		1,537	2,151	614
300 - SUPPLIES				
53-1230	Utilities	203	203	0
Account Classification Total: 300 - SUPPLIES		203	203	0
Division Total: 1565 - General Administration		**115,419**	**132,029**	**16,610**
Division:	**1566 - SO D/WR - Bldg/Grounds Detail**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	69,455	78,358	8,903
51-1300	Overtime	1,522	1,522	0
51-2102	Medical Insurance	26,006	26,006	0
51-2103	Life Insurance	189	207	18
51-2200	Social Security (FICA) Contributions	4,400	4,952	552
51-2300	Medicare	1,029	1,158	129
51-2400	Retirement Contribution	12,662	10,273	-2,389
51-2700	Workers Compensation	1,563	1,661	98
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		116,826	124,137	7,311
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	199	689	490
52-3102	Law Enforcement Liability	786	1,082	296
52-3103	Auto Insurance	792	675	-117
52-3204	Non-Telephone Communication	600	600	0
52-3205	Cell Phone	675	675	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		5,577	6,246	669
300 - SUPPLIES				
53-1102	Uniforms	607	600	-7
53-1112	Employee Awards Program	50	50	0
53-1123	Tires and Tubes	800	800	0
53-1126	Parts and Supplies	1,293	1,300	7
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		**128,603**	**136,583**	**7,980**
Division:	**1567 - Building and Grounds**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	177,951	211,347	33,396
51-1300	Overtime	5,000	5,000	0
51-2102	Medical Insurance	52,011	52,012	1
51-2103	Life Insurance	488	493	5
51-2200	Social Security (FICA) Contributions	12,274	13,413	1,139
51-2300	Medicare	2,870	3,137	267
51-2400	Retirement Contribution	36,778	38,486	1,708
51-2700	Workers Compensation	5,981	6,150	169
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		293,353	330,038	36,685
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-2220	Computer/Software Maintenance	10,000	20,000	10,000
52-3851	Contract Cost Allocation	1,416	1,338	-78
52-2141	Grounds Maintenance & Improvements	9,000	45,000	36,000
52-2202	Equipment Repairs and Maintenance	1,500	500	-1,000
52-2203	Vehicle Repairs and Maintenance	1,200	1,500	300
52-2204	Building Repairs and Maintenance	40,015	37,216	-2,799
52-3101	General Liability Insurance	596	1,379	783
52-3103	Auto Insurance	1,188	1,350	162
52-3105	Building and Property Insurance	6,602	6,317	-285
52-3201	Communications	4,800	4,632	-168
52-3203	Postage and Shipping	50	0	-50
52-3205	Cell Phone	3,880	3,000	-880
52-3400	Printing and Binding	100	100	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		80,447	122,432	41,985
300 - SUPPLIES				
53-1101	Office Supplies	1,000	1,200	200
53-1102	Uniforms	1,200	1,600	400
53-1107	Janitorial Supplies	8,000	12,000	4,000
53-1123	Tires and Tubes	1,200	1,000	-200
53-1230	Utilities	10,000	10,000	0
53-1270	Auto Fuel	7,000	12,000	5,000
53-1600	Small Equipment	1,500	1,700	200
53-1805	Computer Hardware / Software	1,000	0	-1,000
53-1830	Other Equipment	3,000	3,000	0
Account Classification Total: 300 - SUPPLIES		33,900	42,500	8,600
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	0	0	0
Account Classification Total: 400 - CAPITAL OUTLAYS		0	0	0

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
Division Total: 1567 - Building and Grounds		**407,700**	**494,970**	**87,270**
Department Total: 1565 - General Government		**651,722**	**763,582**	**111,860**
Department: 1580 - Records Management				
Division: 1582 - Archive Records				
400 - CAPITAL OUTLAYS				
54-1300	Buildings & Building Improvements	70,413	0	-70,413
Account Classification Total: 400 - CAPITAL OUTLAYS		70,413	0	-70,413
700 - OTHER COSTS				
57-2001	Allocation	98,410	98,410	0
Account Classification Total: 700 - OTHER COSTS		98,410	98,410	0
Division Total: 1582 - Archive Records		**168,823**	**98,410**	**-70,413**
Department Total: 1580 - Records Management		**168,823**	**98,410**	**-70,413**
Department: 1595 - General Association				
200 - PURCHASED/CONTRACTED SERVICES				
52-3601	Dues, Certification Fees, Subscriptions	8,100	8,300	200
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		8,100	8,300	200
700 - OTHER COSTS				
57-2001	Allocation	35,000	32,477	-2,523
Account Classification Total: 700 - OTHER COSTS		35,000	32,477	-2,523
Department Total: 1595 - General Association		**43,100**	**40,777**	**-2,323**
Department: 1596 - Non-Departmental				
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
Department Total: 1596 - Non-Departmental		**9,000**	**9,000**	**0**
Department: 2100 - Judicial Administration				
Division: 2100 - Judicial Administration Main				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	304,516	255,820	-48,696
51-1200	Part-time Employees	0	0	0
51-2102	Medical Insurance	78,017	55,521	-22,496
51-2103	Life Insurance	773	678	-95
51-2200	Social Security (FICA) Contributions	19,276	16,256	-3,020
51-2300	Medicare	4,508	5,038	530
51-2400	Retirement Contribution	56,770	46,584	-10,186
51-2700	Workers Compensation	606	615	9
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		464,466	380,512	-83,954
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	44,000	120,000	76,000
52-1206	Employee Medical Exam	105	35	-70
52-3851	Contract Cost Allocation	3,540	4,384	844
52-2202	Equipment Repairs and Maintenance	1,700	1,800	100
52-2204	Building Repairs and Maintenance	15,344	17,001	1,657
52-3101	General Liability Insurance	1,092	1,897	805
52-3105	Building and Property Insurance	2,831	2,953	122
52-3106	Bonds Fidelity	304	305	1
52-3201	Communications	3,500	3,500	0
52-3203	Postage and Shipping	600	500	-100
52-3400	Printing and Binding	38	300	262
52-3500	Travel	2,113	3,000	887
52-3505	Mileage - Non-Overnight Travel	0	200	200
52-3510	Travel/Training - Indigent Attorney	1,862	1,500	-362
52-3601	Dues, Certification Fees, Subscriptions	1,065	1,000	-65
52-3700	Education and Training	837	1,000	163
52-3900	Other Purchased Services	66	0	-66
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		78,997	159,375	80,378
300 - SUPPLIES				
53-1101	Office Supplies	1,036	1,700	664
53-1102	Uniforms	300	500	200
53-1111	Indigent Supplies	600	750	150
53-1230	Utilities	12,914	14,281	1,367
53-1805	Computer Hardware / Software	985	1,200	215
53-1810	Office Equipment	598	200	-398
53-1815	Office Furniture	0	500	500
Account Classification Total: 300 - SUPPLIES		16,433	19,131	2,698
Division Total: 2100 - Judicial Administration Main		**559,896**	**559,018**	**-878**
Division: 2110 - Drug Lab				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	42,512	46,020	3,508
51-1200	Part-time Employees	30,160	37,000	6,840
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	129	127	-2
51-2200	Social Security (FICA) Contributions	4,506	4,723	217

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
51-2300	Medicare	1,054	1,105	51
51-2400	Retirement Contribution	8,600	8,380	-220
51-2700	Workers Compensation	211	198	-13
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		100,175	110,556	10,381
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70	35	-35
52-3851	Contract Cost Allocation	1,416	1,754	338
52-2202	Equipment Repairs and Maintenance	700	700	0
52-2204	Building Repairs and Maintenance	2,113	2,117	4
52-3101	General Liability Insurance	11,535	12,689	1,154
52-3105	Building and Property Insurance	390	368	-22
52-3106	Bonds Fidelity	52	53	1
52-3201	Communications	750	750	0
52-3203	Postage and Shipping	100	100	0
52-3400	Printing and Binding	235	50	-185
52-3500	Travel	100	100	0
52-3601	Dues, Certification Fees, Subscriptions	0	250	250
52-3700	Education and Training	0	500	500
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		17,461	19,466	2,005
300 - SUPPLIES				
53-1101	Office Supplies	500	250	-250
53-1102	Uniforms	100	100	0
53-1125	Drug Testing/Monitoring Supplies	110,000	120,000	10,000
53-1230	Utilities	1,779	1,779	0
53-1805	Computer Hardware / Software	865	1,200	335
53-1810	Office Equipment	0	250	250
53-1815	Office Furniture	0	100	100
Account Classification Total: 300 - SUPPLIES		113,244	123,679	10,435
Division Total: 2110 - Drug Lab		**230,879**	**253,701**	**22,822**
Department Total: 2100 - Judicial Administration		**790,775**	**812,719**	**21,944**
Department: 2150 - Superior Court				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1200	Part-time Employees	27,850	25,000	-2,850
51-1900	Salary Supplements	55,062	66,500	11,438
51-1910	Judge's Secretary Supplement	7,200	7,200	0
51-2200	Social Security (FICA) Contributions	1,975	1,580	-395
51-2300	Medicare	460	368	-92
51-2700	Workers Compensation	90	68	-22
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		92,637	100,716	8,079
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	105	70	-35
52-1301	Court Reporter	105,000	105,000	0
52-1302	Interpreter/Witness/Indigent Reporter	11,500	6,500	-5,000
52-3851	Contract Cost Allocation	8,098	8,948	850
52-2202	Equipment Repairs and Maintenance	700	1,000	300
52-2204	Building Repairs and Maintenance	21,154	21,194	40
52-3101	General Liability Insurance	298	518	220
52-3105	Building and Property Insurance	3,903	3,681	-222
52-3201	Communications	3,000	3,000	0
52-3203	Postage and Shipping	400	300	-100
52-3300	Advertising	20	0	-20
52-3301	Grand Jury Presentment	750	750	0
52-3400	Printing and Binding	80	100	20
52-3601	Dues, Certification Fees, Subscriptions	750	750	0
52-3603	Jury Per Diem	37,500	37,500	0
52-3604	Witness Fees	1,500	3,000	1,500
52-3700	Education and Training	500	1,000	500
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		195,258	193,311	-1,947
300 - SUPPLIES				
53-1101	Office Supplies	620	750	130
53-1230	Utilities	17,804	17,804	0
53-1805	Computer Hardware / Software	130	0	-130
53-1815	Office Furniture	300	200	-100
Account Classification Total: 300 - SUPPLIES		18,854	18,754	-100
400 - CAPITAL OUTLAYS				
54-2510	Office Equipment	0	200	200
Account Classification Total: 400 - CAPITAL OUTLAYS		0	200	200
Department Total: 2150 - Superior Court		**306,749**	**312,981**	**6,232**
Department: 2180 - Clerk of Courts				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	530,985	559,374	28,389
51-1200	Part-time Employees	22,620	22,620	0
51-1300	Overtime	25,000	12,000	-13,000
51-1450	Board - Equalization	3,500	3,500	0
51-2102	Medical Insurance	169,039	169,039	0

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
51-2103	Life Insurance	1,413	1,210	-203
51-2200	Social Security (FICA) Contributions	36,095	36,892	797
51-2300	Medicare	8,443	8,626	183
51-2400	Retirement Contribution	99,763	101,408	1,645
51-2700	Workers Compensation	1,644	1,509	-135
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		898,502	916,178	17,676
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	17,696	21,919	4,223
52-2204	Building Repairs and Maintenance	17,619	17,653	34
52-3101	General Liability Insurance	2,679	4,655	1,976
52-3105	Building and Property Insurance	3,251	3,066	-185
52-3106	Bonds Fidelity	990	993	3
52-3201	Communications	5,400	5,400	0
52-3203	Postage and Shipping	7,215	7,500	285
52-3300	Advertising	300	300	0
52-3400	Printing and Binding	4,000	4,500	500
52-3500	Travel	2,500	2,500	0
52-3505	Mileage - Non-Overnight Travel	840	840	0
52-3601	Dues, Certification Fees, Subscriptions	2,650	2,750	100
52-3700	Education and Training	650	1,150	500
52-3852	Contract Services	12,000	14,400	2,400
52-3900	Other Purchased Services	44,410	48,000	3,590
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		161,340	174,766	13,426
300 - SUPPLIES				
53-1101	Office Supplies	10,500	11,500	1,000
53-1102	Uniforms	550	200	-350
53-1230	Utilities	14,828	14,828	0
53-1815	Office Furniture	225	225	0
Account Classification Total: 300 - SUPPLIES		26,103	26,753	650
Department Total: 2180 - Clerk of Courts		**1,085,945**	**1,117,697**	**31,752**
Department: 2200 - District Attorney				
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	10,618	13,151	2,533
52-2204	Building Repairs and Maintenance	10,555	10,575	20
52-3105	Building and Property Insurance	1,948	1,837	-111
52-3201	Communications	1,400	1,400	0
52-3203	Postage and Shipping	25	0	-25
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		24,546	26,963	2,417
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	995,870	1,152,706	156,836
Account Classification Total: 700 - OTHER COSTS		995,870	1,152,706	156,836
Department Total: 2200 - District Attorney		**1,029,299**	**1,188,552**	**159,253**
Department: 2300 - State Court				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	168,345	176,644	8,299
51-1200	Part-time Employees	10,000	10,000	0
51-2102	Medical Insurance	26,006	26,006	0
51-2103	Life Insurance	350	240	-110
51-2200	Social Security (FICA) Contributions	12,924	10,642	-2,282
51-2300	Medicare	3,022	2,488	-534
51-2400	Retirement Contribution	43,222	31,256	-11,966
51-2700	Workers Compensation	605	446	-159
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		264,474	257,722	-6,752
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	2,443	2,200	-243
52-1206	Employee Medical Exam	70	35	-35
52-1301	Court Reporter	24,769	25,000	231
52-1302	Interpreter/Witness/Indigent Reporter	3,500	3,500	0
52-3851	Contract Cost Allocation	2,832	3,507	675
52-2202	Equipment Repairs and Maintenance	500	500	0
52-2204	Building Repairs and Maintenance	8,230	8,245	15
52-3101	General Liability Insurance	893	1,552	659
52-3105	Building and Property Insurance	1,519	1,432	-87
52-3201	Communications	1,556	1,556	0
52-3203	Postage and Shipping	100	100	0
52-3400	Printing and Binding	50	50	0
52-3500	Travel	1,173	750	-423
52-3601	Dues, Certification Fees, Subscriptions	149	500	351
52-3603	Jury Per Diem	12,000	12,000	0
52-3700	Education and Training	509	1,000	491

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		60,293	61,927	1,634
300 - SUPPLIES				
53-1101	Office Supplies	750	750	0
53-1102	Uniforms	60	0	-60
53-1230	Utilities	6,926	6,926	0
53-1805	Computer Hardware / Software	240	1,200	960
53-1810	Office Equipment	0	200	200
53-1815	Office Furniture	3,117	0	-3,117
Account Classification Total: 300 - SUPPLIES		11,093	9,076	-2,017
Department Total: 2300 - State Court		**335,860**	**328,725**	**-7,135**
Department:	**2350 - Solicitor**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	388,243	451,152	62,909
51-1200	Part-time Employees	25,000	30,000	5,000
51-2102	Medical Insurance	93,230	115,727	22,497
51-2103	Life Insurance	895	844	-51
51-2200	Social Security (FICA) Contributions	25,622	32,492	6,870
51-2300	Medicare	5,992	7,597	1,605
51-2400	Retirement Contribution	79,163	95,430	16,267
51-2700	Workers Compensation	603	754	151
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		618,748	733,996	115,248
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	105	5
52-3851	Contract Cost Allocation	4,247	5,261	1,014
52-2202	Equipment Repairs and Maintenance	2,240	2,240	0
52-2204	Building Repairs and Maintenance	7,089	7,102	13
52-3101	General Liability Insurance	1,290	2,931	1,641
52-3105	Building and Property Insurance	1,308	1,234	-74
52-3201	Communications	3,900	3,900	0
52-3203	Postage and Shipping	1,200	1,000	-200
52-3400	Printing and Binding	700	500	-200
52-3500	Travel	1,400	3,500	2,100
52-3601	Dues, Certification Fees, Subscriptions	1,000	1,000	0
52-3700	Education and Training	775	775	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		25,249	29,548	4,299
300 - SUPPLIES				
53-1101	Office Supplies	2,000	2,000	0
53-1230	Utilities	5,966	5,966	0
53-1805	Computer Hardware / Software	1,360	1,200	-160
53-1815	Office Furniture	1,000	500	-500
Account Classification Total: 300 - SUPPLIES		10,326	9,666	-660
Department Total: 2350 - Solicitor		**654,323**	**773,210**	**118,887**
Department:	**2400 - Magistrate Court**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	276,180	297,340	21,160
51-1200	Part-time Employees	19,142	19,141	-1
51-2102	Medical Insurance	65,015	65,015	0
51-2103	Life Insurance	691	577	-114
51-2200	Social Security (FICA) Contributions	18,310	19,467	1,157
51-2300	Medicare	4,283	4,553	270
51-2400	Retirement Contribution	50,348	30,293	-20,055
51-2700	Workers Compensation	872	817	-55
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		434,841	437,203	2,362
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70	70	0
52-1302	Interpreter/Witness/Indigent Reporter	2,000	2,000	0
52-2220	Computer/Software Maintenance	36,000	36,000	0
52-3851	Contract Cost Allocation	6,371	6,643	272
52-2202	Equipment Repairs and Maintenance	700	700	0
52-2204	Building Repairs and Maintenance	13,987	14,014	27
52-3101	General Liability Insurance	1,092	1,897	805
52-3105	Building and Property Insurance	2,581	2,434	-147
52-3106	Bonds Fidelity	600	600	0
52-3201	Communications	1,750	2,000	250
52-3203	Postage and Shipping	1,600	1,600	0
52-3400	Printing and Binding	1,000	1,000	0
52-3601	Dues, Certification Fees, Subscriptions	500	500	0
52-3700	Education and Training	790	800	10
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		69,041	70,258	1,217
300 - SUPPLIES				
53-1101	Office Supplies	2,400	2,700	300
53-1102	Uniforms	200	400	200
53-1230	Utilities	11,771	11,771	0
53-1805	Computer Hardware / Software	400	1,200	800
53-1810	Office Equipment	410	0	-410

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
53-1815	Office Furniture	0	200	200
Account Classification Total: 300 - SUPPLIES		15,181	16,271	1,090
Department Total: 2400 - Magistrate Court		**519,063**	**523,732**	**4,669**
Department: 2450 - Probate Court				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	207,953	229,086	21,133
51-2102	Medical Insurance	65,015	65,015	0
51-2103	Life Insurance	533	555	22
51-2200	Social Security (FICA) Contributions	12,894	14,049	1,155
51-2300	Medicare	3,016	3,285	269
51-2400	Retirement Contribution	38,200	41,260	3,060
51-2700	Workers Compensation	604	590	-14
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		328,215	353,840	25,625
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	0
52-1213	Lunacy Hearing Fees	1,500	1,275	-225
52-2220	Computer/Software Maintenance	3,600	3,600	0
52-3851	Contract Cost Allocation	4,955	4,474	-481
52-2202	Equipment Repairs and Maintenance	675	675	0
52-2204	Building Repairs and Maintenance	20,615	20,655	40
52-3101	General Liability Insurance	794	1,724	930
52-3105	Building and Property Insurance	3,804	3,587	-217
52-3106	Bonds Fidelity	1,000	850	-150
52-3201	Communications	1,950	1,900	-50
52-3203	Postage and Shipping	2,500	3,200	700
52-3400	Printing and Binding	150	150	0
52-3500	Travel	3,500	2,900	-600
52-3505	Mileage - Non-Overnight Travel	350	300	-50
52-3601	Dues, Certification Fees, Subscriptions	600	650	50
52-3700	Education and Training	1,500	1,400	-100
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		47,593	47,440	-153
300 - SUPPLIES				
53-1101	Office Supplies	2,200	2,300	100
53-1102	Uniforms	400	300	-100
53-1230	Utilities	17,350	17,350	0
53-1400	Books and Periodicals	150	100	-50
53-1805	Computer Hardware / Software	1,400	1,500	100
53-1810	Office Equipment	350	350	0
53-1815	Office Furniture	300	300	0
Account Classification Total: 300 - SUPPLIES		22,150	22,200	50
Department Total: 2450 - Probate Court		**397,958**	**423,480**	**25,522**
Department: 2600 - Juvenile Justice				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	529,223	585,696	56,473
51-1200	Part-time Employees	18,186	18,186	0
51-2102	Medical Insurance	117,027	117,027	0
51-2103	Life Insurance	1,198	1,058	-140
51-2200	Social Security (FICA) Contributions	34,485	37,441	2,956
51-2300	Medicare	8,065	8,756	691
51-2400	Retirement Contribution	75,624	81,614	5,990
51-2700	Workers Compensation	1,613	1,571	-42
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		785,421	851,349	65,928
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	206,200	263,000	56,800
52-1206	Employee Medical Exam	150	150	0
52-1301	Court Reporter	200	325	125
52-1302	Interpreter/Witness/Indigent Reporter	830	530	-300
52-2220	Computer/Software Maintenance	20,000	20,000	0
52-3851	Contract Cost Allocation	9,202	6,823	-2,379
52-2202	Equipment Repairs and Maintenance	2,065	2,065	0
52-2203	Vehicle Repairs and Maintenance	400	400	0
52-2204	Building Repairs and Maintenance	30,779	6,765	-24,014
52-3101	General Liability Insurance	1,885	3,276	1,391
52-3103	Auto Insurance	792	338	-454
52-3105	Building and Property Insurance	4,590	5,358	768
52-3106	Bonds Fidelity	344	345	1
52-3201	Communications	4,800	4,800	0
52-3203	Postage and Shipping	1,820	1,820	0
52-3205	Cell Phone	2,160	2,160	0
52-3400	Printing and Binding	340	340	0
52-3500	Travel	2,300	3,700	1,400
52-3505	Mileage - Non-Overnight Travel	500	500	0
52-3601	Dues, Certification Fees, Subscriptions	621	360	-261
52-3700	Education and Training	1,930	1,492	-438
52-3900	Other Purchased Services	19,200	24,000	4,800

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		311,108	348,547	37,439
300 - SUPPLIES				
53-1101	Office Supplies	4,168	4,000	-168
53-1102	Uniforms	472	0	-472
53-1110	Program Supplies and Materials	650	500	-150
53-1123	Tires and Tubes	400	400	0
53-1230	Utilities	25,904	25,904	0
53-1270	Auto Fuel	500	600	100
53-1805	Computer Hardware / Software	4,146	0	-4,146
53-1810	Office Equipment	6,459	0	-6,459
Account Classification Total: 300 - SUPPLIES		42,699	31,404	-11,295
Department Total: 2600 - Juvenile Justice		**1,139,228**	**1,231,300**	**92,072**
Department: 2800 - Public Defender				
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	1,812	2,496	684
52-2202	Equipment Repairs and Maintenance	600	600	0
52-2204	Building Repairs and Maintenance	750	750	0
52-3105	Building and Property Insurance	61	59	-2
52-3201	Communications	3,300	3,300	0
52-3203	Postage and Shipping	350	350	0
52-3400	Printing and Binding	100	100	0
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		9,106	9,788	682
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	640,000	60,000
Account Classification Total: 700 - OTHER COSTS		580,000	640,000	60,000
Department Total: 2800 - Public Defender		**596,706**	**657,388**	**60,682**
Department: 3300 - Sheriff				
Division: 3310 - Sheriff Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	3,863,913	4,497,938	634,025
51-1200	Part-time Employees	62,400	62,400	0
51-1300	Overtime	125,000	125,000	0
51-2102	Medical Insurance	1,118,258	1,170,266	52,008
51-2103	Life Insurance	10,619	10,302	-317
51-2200	Social Security (FICA) Contributions	252,565	290,505	37,940
51-2300	Medicare	59,067	67,937	8,870
51-2400	Retirement Contribution	740,211	819,072	78,861
51-2700	Workers Compensation	82,813	90,341	7,528
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		6,314,846	7,133,761	818,915
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,500	1,500	0
52-2220	Computer/Software Maintenance	21,692	22,777	1,085
52-3851	Contract Cost Allocation	43,311	33,720	-9,591
52-2201	Computer Maintenance	450	450	0
52-2202	Equipment Repairs and Maintenance	11,000	11,000	0
52-2203	Vehicle Repairs and Maintenance	110,000	110,000	0
52-2204	Building Repairs and Maintenance	29,282	30,563	1,281
52-2206	Boat Repair and Maintenance	1,000	1,000	0
52-3101	General Liability Insurance	17,064	30,683	13,619
52-3102	Law Enforcement Liability	73,000	48,134	-24,866
52-3103	Auto Insurance	44,290	34,694	-9,596
52-3105	Building and Property Insurance	38,377	37,097	-1,280
52-3106	Bonds Fidelity	8,700	2,500	-6,200
52-3201	Communications	16,020	16,020	0
52-3203	Postage and Shipping	2,500	2,500	0
52-3204	Non-Telephone Communication	3,500	3,500	0
52-3205	Cell Phone	43,000	43,000	0
52-3300	Advertising	1,000	1,000	0
52-3400	Printing and Binding	1,500	1,000	-500
52-3500	Travel	15,875	15,875	0
52-3601	Dues, Certification Fees, Subscriptions	4,000	4,000	0
52-3602	Vehicle Tag and Title	500	500	0
52-3605	Motor Vehicle Impact Fee - GA,DOR	100	100	0
52-3615	Georgia Sheriffs Assoc Database Fee	500	500	0
52-3700	Education and Training	6,930	6,930	0
52-3900	Other Purchased Services	25,500	25,500	0
52-3930	Travel for Prisoners	2,500	2,500	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		523,091	487,043	-36,048

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
300 - SUPPLIES				
53-1101	Office Supplies	10,000	10,000	0
53-1102	Uniforms	18,000	18,000	0
53-1108	Tactical Defense Supplies	45,460	45,460	0
53-1110	Program Supplies and Materials	7,200	6,000	-1,200
53-1114	Intoximeter Supplies	400	400	0
53-1123	Tires and Tubes	37,000	37,000	0
53-1175	US DOJ Bulletproof Vest	3,000	3,000	0
53-1230	Utilities	22,868	22,868	0
53-1270	Auto Fuel	300,000	453,000	153,000
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
Account Classification Total: 300 - SUPPLIES		446,928	598,728	151,800
Division Total: 3310 - Sheriff Administration		**7,284,865**	**8,219,532**	**934,667**
Division: 3326 - Jail Operations				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	2,207,365	2,536,175	328,810
51-1300	Overtime	243,750	243,750	0
51-2102	Medical Insurance	767,177	793,183	26,006
51-2103	Life Insurance	6,240	5,211	-1,029
51-2200	Social Security (FICA) Contributions	146,178	166,363	20,185
51-2300	Medicare	35,632	40,293	4,661
51-2400	Retirement Contribution	413,590	461,830	48,240
51-2700	Workers Compensation	48,140	51,953	3,813
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		3,868,072	4,298,758	430,686
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,000	1,000	0
52-1208	Medical Fees	1,100,000	1,400,000	300,000
52-2220	Computer/Software Maintenance	12,700	11,445	-1,255
52-2141	Grounds Maintenance & Improvements	500	500	0
52-2202	Equipment Repairs and Maintenance	28,800	30,800	2,000
52-2204	Building Repairs and Maintenance	140,121	143,073	2,952
52-3101	General Liability Insurance	12,104	21,030	8,926
52-3102	Law Enforcement Liability	47,929	32,991	-14,938
52-3106	Bonds Fidelity	500	0	-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	8,000	10,000	2,000
52-3601	Dues, Certification Fees, Subscriptions	350	350	0
52-3606	Prison Housing - Other	1,000	1,000	0
52-3700	Education and Training	3,500	3,500	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		1,368,854	1,668,039	299,185
300 - SUPPLIES				
53-1101	Office Supplies	7,000	7,000	0
53-1102	Uniforms	8,500	6,500	-2,000
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	440,000	440,000	0
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	1,000	0	-1,000
53-1830	Other Equipment	6,000	3,500	-2,500
Account Classification Total: 300 - SUPPLIES		1,088,000	1,082,500	-5,500
Division Total: 3326 - Jail Operations		**6,324,926**	**7,049,297**	**724,371**
Division: 3395 - S/O - Detail & Work Release				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	432,451	456,725	24,274
51-1300	Overtime	30,450	30,450	0
51-2102	Medical Insurance	130,030	130,030	0
51-2103	Life Insurance	1,182	837	-345
51-2200	Social Security (FICA) Contributions	28,700	30,206	1,506
51-2300	Medicare	6,711	7,063	352
51-2400	Retirement Contribution	79,842	83,168	3,326
51-2700	Workers Compensation	9,731	9,681	-50
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		719,097	748,160	29,063
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	250	250	0
52-1208	Medical Fees	4,000	4,000	0

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
52-2220	Computer/Software Maintenance	2,600	2,600	0
52-3851	Contract Cost Allocation	4,228	2,912	-1,316
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	23,290	23,290	0
52-3101	General Liability Insurance	1,588	3,448	1,860
52-3102	Law Enforcement Liability	6,286	5,409	-877
52-3103	Auto Insurance	792	675	-117
52-3105	Building and Property Insurance	7,105	6,893	-212
52-3201	Communications	7,680	7,680	0
52-3203	Postage and Shipping	100	100	0
52-3205	Cell Phone	2,000	2,000	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		71,094	70,432	-662
300 - SUPPLIES				
53-1101	Office Supplies	1,250	1,250	0
53-1102	Uniforms	2,000	2,000	0
53-1104	Inmate Clothing	1,460	1,250	-210
53-1105	Inmate Supplies	2,000	2,500	500
53-1107	Janitorial Supplies	1,250	1,500	250
53-1114	Intoximeter Supplies	2,500	2,500	0
53-1123	Tires and Tubes	900	900	0
53-1125	Drug Testing/Monitoring Supplies	2,500	2,500	0
53-1230	Utilities	115,000	115,000	0
53-1270	Auto Fuel	2,400	2,952	552
53-1301	Food Table Supplies	72,000	72,000	0
53-1805	Computer Hardware / Software	840	300	-540
Account Classification Total: 300 - SUPPLIES		204,100	204,652	552
Division Total: 3395 - S/O - Detail & Work Release		**994,291**	**1,023,244**	**28,953**
Department Total: 3300 - Sheriff		**14,604,082**	**16,292,073**	**1,687,991**
Department: 3500 - Fire and Rescue				
Division: 3510 - Fire Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	2,724,079	2,980,055	255,976
51-1200	Part-time Employees	207,070	181,040	-26,030
51-1300	Overtime	192,850	220,000	27,150
51-2102	Medical Insurance	793,180	793,183	3
51-2103	Life Insurance	7,583	7,359	-224
51-2200	Social Security (FICA) Contributions	189,080	206,030	16,950
51-2300	Medicare	45,299	49,235	3,936
51-2400	Retirement Contribution	510,989	542,671	31,682
51-2700	Workers Compensation	59,095	66,357	7,262
51-2910	Firefighter Cancer Ins HB 146	16,000	14,000	-2,000
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		4,745,225	5,059,930	314,705
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	900	1,200	300
52-2220	Computer/Software Maintenance	3,250	3,250	0
52-3851	Contract Cost Allocation	9,058	12,476	3,418
52-2130	Custodial	1,552	1,552	0
52-2141	Grounds Maintenance & Improvements	0	2,000	2,000
52-2142	Grounds Improvements	2,000	0	-2,000
52-2202	Equipment Repairs and Maintenance	25,000	25,000	0
52-2203	Vehicle Repairs and Maintenance	43,500	45,000	1,500
52-2204	Building Repairs and Maintenance	15,000	15,000	0
52-3101	General Liability Insurance	12,798	22,754	9,956
52-3103	Auto Insurance	89,089	64,040	-25,049
52-3105	Building and Property Insurance	4,055	5,989	1,934
52-3106	Bonds Fidelity	53	53	0
52-3201	Communications	36,841	36,841	0
52-3203	Postage and Shipping	100	100	0
52-3204	Non-Telephone Communication	2,150	2,150	0
52-3205	Cell Phone	4,240	3,500	-740
52-3400	Printing and Binding	500	250	-250
52-3500	Travel	200	3,500	3,300
52-3505	Mileage - Non-Overnight Travel	100	100	0
52-3601	Dues, Certification Fees, Subscriptions	4,000	6,000	2,000
52-3700	Education and Training	9,850	18,900	9,050
52-3900	Other Purchased Services	14,100	14,100	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		278,336	283,755	5,419
300 - SUPPLIES				
53-1101	Office Supplies	2,800	2,300	-500
53-1102	Uniforms	30,000	35,000	5,000
53-1103	Protective Clothing	12,000	30,000	18,000
53-1106	Photo Supplies and Processing	100	0	-100
53-1107	Janitorial Supplies	4,000	4,000	0

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
53-1109	Medical Rescue Supplies	14,500	15,000	500
53-1110	Program Supplies and Materials	2,500	1,500	-1,000
53-1112	Employee Awards Program	8,694	8,000	-694
53-1113	Other Supplies & Essentials	15,476	5,000	-10,476
53-1120	Hazardous Materials Agents	7,000	10,000	3,000
53-1123	Tires and Tubes	17,000	8,000	-9,000
53-1230	Utilities	53,000	45,000	-8,000
53-1240	Bottled Gas	6,000	5,000	-1,000
53-1270	Auto Fuel	70,000	110,000	40,000
53-1400	Books and Periodicals	1,650	5,000	3,350
53-1805	Computer Hardware / Software	5,000	5,000	0
53-1810	Office Equipment	1,000	500	-500
53-1815	Office Furniture	1,530	0	-1,530
53-1830	Other Equipment	5,000	5,000	0
53-1840	Non Cap Communications Equipment	7,500	0	-7,500
Account Classification Total: 300 - SUPPLIES		264,750	294,300	29,550
Division Total: 3510 - Fire Administration		**5,288,311**	**5,637,985**	**349,674**
Division: 3920 - Emergency Management				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	57,232	71,744	14,512
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	150	78	-72
51-2200	Social Security (FICA) Contributions	3,548	4,448	900
51-2300	Medicare	830	1,040	210
51-2400	Retirement Contribution	12,722	13,065	343
51-2700	Workers Compensation	1,167	1,514	347
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		88,652	104,892	16,240
200 - PURCHASED/CONTRACTED SERVICES				
52-2220	Computer/Software Maintenance	5,000	5,000	0
52-2203	Vehicle Repairs and Maintenance	750	1,000	250
52-3101	General Liability Insurance	199	345	146
52-3103	Auto Insurance	396	338	-58
52-3205	Cell Phone	1,176	1,176	0
52-3400	Printing and Binding	100	100	0
52-3500	Travel	500	1,000	500
52-3601	Dues, Certification Fees, Subscriptions	500	500	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		8,621	9,459	838
300 - SUPPLIES				
53-1101	Office Supplies	500	250	-250
53-1102	Uniforms	300	500	200
53-1123	Tires and Tubes	0	500	500
53-1270	Auto Fuel	5,000	5,000	0
53-1300	Food and Catering	700	1,000	300
53-1830	Other Equipment	0	5,000	5,000
Account Classification Total: 300 - SUPPLIES		6,500	12,250	5,750
Division Total: 3920 - Emergency Management		**103,773**	**126,601**	**22,828**
Department Total: 3500 - Fire and Rescue		**5,392,084**	**5,764,586**	**372,502**
Department: 3700 - Coroner				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	43,750	52,500	8,750
51-1200	Part-time Employees	8,750	20,300	11,550
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	109	138	29
51-2200	Social Security (FICA) Contributions	3,256	4,358	1,102
51-2300	Medicare	761	1,019	258
51-2400	Retirement Contribution	7,976	9,105	1,129
51-2700	Workers Compensation	901	1,189	288
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		78,506	101,612	23,106
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	604	415	-189
52-3101	General Liability Insurance	397	690	293
52-3102	Law Enforcement Liability	1,572	1,082	-490
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	675	225
52-3700	Education and Training	2,000	2,000	0
52-3900	Other Purchased Services	29,655	31,000	1,345
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		43,839	45,023	1,184
300 - SUPPLIES				
53-1109	Medical Rescue Supplies	1,700	1,700	0
Account Classification Total: 300 - SUPPLIES		1,700	1,700	0

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
Department Total: 3700 - Coroner		**124,045**	**148,335**	**24,290**
Department: 3900 - Marshal				
Division: 3905 - Marshal Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	261,886	277,022	15,136
51-1300	Overtime	2,000	4,800	2,800
51-2102	Medical Insurance	78,017	78,018	1
51-2103	Life Insurance	688	586	-102
51-2200	Social Security (FICA) Contributions	16,362	17,518	1,156
51-2300	Medicare	3,827	4,096	269
51-2400	Retirement Contribution	49,391	50,445	1,054
51-2700	Workers Compensation	4,403	5,267	864
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		416,574	437,752	21,178
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	150	50
52-3851	Contract Cost Allocation	2,124	2,215	91
52-2201	Computer Maintenance	0	1,000	1,000
52-2202	Equipment Repairs and Maintenance	700	1,000	300
52-2203	Vehicle Repairs and Maintenance	1,500	8,000	6,500
52-2204	Building Repairs and Maintenance	3,153	3,063	-90
52-3101	General Liability Insurance	993	2,069	1,076
52-3102	Law Enforcement Liability	3,143	3,245	102
52-3103	Auto Insurance	1,584	1,350	-234
52-3105	Building and Property Insurance	582	532	-50
52-3106	Bonds Fidelity	327	327	0
52-3201	Communications	2,200	2,200	0
52-3203	Postage and Shipping	1,800	2,000	200
52-3205	Cell Phone	5,420	5,150	-270
52-3400	Printing and Binding	750	850	100
52-3500	Travel	1,722	3,300	1,578
52-3601	Dues, Certification Fees, Subscriptions	600	775	175
52-3700	Education and Training	1,275	1,800	525
52-3852	Contract Services	0	0	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		27,973	39,026	11,053
300 - SUPPLIES				
53-1101	Office Supplies	1,149	1,900	751
53-1102	Uniforms	649	10,550	9,901
53-1108	Tactical Defense Supplies	1,733	14,300	12,567
53-1123	Tires and Tubes	1,200	4,375	3,175
53-1230	Utilities	2,654	2,573	-81
53-1270	Auto Fuel	12,000	26,000	14,000
53-1805	Computer Hardware / Software	861	5,400	4,539
53-1815	Office Furniture	0	750	750
53-1830	Other Equipment	490	1,050	560
Account Classification Total: 300 - SUPPLIES		20,736	66,898	46,162
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	0	1	1
Account Classification Total: 400 - CAPITAL OUTLAYS		0	1	1
Division Total: 3905 - Marshal Administration		**465,283**	**543,677**	**78,394**
Division: 3910 - Animal Control				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	85,088	94,318	9,230
51-1300	Overtime	2,000	2,500	500
51-2102	Medical Insurance	26,006	26,006	0
51-2103	Life Insurance	243	248	5
51-2200	Social Security (FICA) Contributions	5,400	6,003	603
51-2300	Medicare	1,263	1,404	141
51-2400	Retirement Contribution	17,154	17,175	21
51-2700	Workers Compensation	1,914	1,999	85
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		139,068	149,653	10,585
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	1,000	1,800	800
52-1206	Employee Medical Exam	148	70	-78
52-2202	Equipment Repairs and Maintenance	585	1,500	915
52-2203	Vehicle Repairs and Maintenance	1,385	4,000	2,615
52-3101	General Liability Insurance	397	690	293
52-3102	Law Enforcement Liability	1,572	1,082	-490
52-3103	Auto Insurance	1,584	1,012	-572
52-3106	Bonds Fidelity	27	27	0
52-3205	Cell Phone	1,220	0	-1,220
52-3300	Advertising	1	200	199
52-3500	Travel	1,000	300	-700
52-3601	Dues, Certification Fees, Subscriptions	49	325	276
52-3608	Housing of Animals	145,000	179,000	34,000
52-3700	Education and Training	725	4,285	3,560

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		154,693	194,291	39,598
300 - SUPPLIES				
53-1101	Office Supplies	0	250	250
53-1102	Uniforms	496	2,470	1,974
53-1123	Tires and Tubes	924	2,000	1,076
53-1124	Animal Control Supplies	711	1,100	389
53-1270	Auto Fuel	8,000	10,000	2,000
53-1830	Other Equipment	497	3,000	2,503
Account Classification Total: 300 - SUPPLIES		10,628	18,820	8,192
Division Total: 3910 - Animal Control		**304,389**	**362,764**	**58,375**
Department Total: 3900 - Marshal		**769,672**	**906,441**	**136,769**
Department: 4200 - Roads and Engineering				
Division: 4210 - Roads & Engineering Admin				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	1,187,843	1,468,173	280,330
51-1200	Part-time Employees	17,191	17,191	0
51-1300	Overtime	38,500	38,500	0
51-2102	Medical Insurance	403,093	442,102	39,009
51-2103	Life Insurance	3,225	3,043	-182
51-2200	Social Security (FICA) Contributions	77,103	94,483	17,380
51-2300	Medicare	18,029	22,091	4,062
51-2400	Retirement Contribution	219,579	267,350	47,771
51-2700	Workers Compensation	41,638	54,230	12,592
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		2,006,201	2,407,163	400,962
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,050	2,000	950
52-1303	Surveying	550	1,000	450
52-2220	Computer/Software Maintenance	1,200	13,000	11,800
52-3851	Contract Cost Allocation	3,624	4,159	535
52-2201	Computer Maintenance	300	0	-300
52-2202	Equipment Repairs and Maintenance	104,800	100,000	-4,800
52-2203	Vehicle Repairs and Maintenance	35,000	40,000	5,000
52-2204	Building Repairs and Maintenance	3,500	2,000	-1,500
52-2205	Road/Bridge Repairs and Maintenance	279,542	287,242	7,700
52-2320	Rental of Equipment and Vehicles	2,200	2,200	0
52-3101	General Liability Insurance	6,052	11,894	5,842
52-3103	Auto Insurance	28,395	24,527	-3,868
52-3105	Building and Property Insurance	306	297	-9
52-3106	Bonds Fidelity	26	27	1
52-3201	Communications	4,500	3,500	-1,000
52-3203	Postage and Shipping	50	50	0
52-3205	Cell Phone	9,820	8,000	-1,820
52-3300	Advertising	450	350	-100
52-3400	Printing and Binding	0	100	100
52-3500	Travel	2,500	2,500	0
52-3505	Mileage - Non-Overnight Travel	150	200	50
52-3601	Dues, Certification Fees, Subscriptions	2,000	2,000	0
52-3605	Motor Vehicle Impact Fee - GA,DOR	1,250	0	-1,250
52-3610	Landfill Tipping Fees	0	10,000	10,000
52-3700	Education and Training	3,500	3,500	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		490,765	518,546	27,781
300 - SUPPLIES				
53-1101	Office Supplies	1,400	1,500	100
53-1102	Uniforms	4,500	4,800	300
53-1103	Protective Clothing	2,500	2,500	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	20,000	20,000	0
53-1116	Supplies-Blades, LP gas	1,100	1,500	400
53-1117	Seed and Fertilizer	4,000	4,000	0
53-1119	Sign Post Materials	13,000	13,000	0
53-1122	Erosion Control Supplies	100	100	0
53-1123	Tires and Tubes	17,000	17,000	0
53-1230	Utilities	20,000	22,000	2,000
53-1240	Bottled Gas	400	200	-200
53-1270	Auto Fuel	75,000	161,000	86,000
53-1600	Small Equipment	4,750	4,750	0
53-1805	Computer Hardware / Software	1,200	0	-1,200
53-1810	Office Equipment	100	0	-100
53-1815	Office Furniture	600	1,000	400
53-1820	Communications Equipment	500	500	0
53-1830	Other Equipment	4,100	1,000	-3,100
Account Classification Total: 300 - SUPPLIES		172,500	257,100	84,600
400 - CAPITAL OUTLAYS				
54-2250	Heavy Equipment	50,000	0	-50,000

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
54-2510	Office Equipment	0	0	0
Account Classification Total: 400 - CAPITAL OUTLAYS		50,000	0	-50,000
Division Total: 4210 - Roads & Engineering Admin		**2,719,466**	**3,182,809**	**463,343**
Division: 4226 - SO D/WR - ROW Detail				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	234,785	167,106	-67,679
51-1300	Overtime	8,120	8,120	0
51-2102	Medical Insurance	65,015	39,009	-26,006
51-2103	Life Insurance	630	392	-238
51-2200	Social Security (FICA) Contributions	15,059	10,864	-4,195
51-2300	Medicare	3,522	2,541	-981
51-2400	Retirement Contribution	42,802	30,430	-12,372
51-2700	Workers Compensation	5,283	3,543	-1,740
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		375,216	262,005	-113,211
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	1,191	1,034	-157
52-3102	Law Enforcement Liability	4,715	1,622	-3,093
52-3103	Auto Insurance	2,772	2,361	-411
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		26,818	23,158	-3,660
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		**431,534**	**314,663**	**-116,871**
Department Total: 4200 - Roads and Engineering		**3,151,000**	**3,497,472**	**346,472**
Department: 4900 - Vehicle Maintenance and Shop				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	239,013	269,539	30,526
51-1300	Overtime	7,500	7,500	0
51-2102	Medical Insurance	78,018	78,018	0
51-2103	Life Insurance	708	714	6
51-2200	Social Security (FICA) Contributions	15,285	17,177	1,892
51-2300	Medicare	3,573	4,018	445
51-2400	Retirement Contribution	49,347	49,084	-263
51-2700	Workers Compensation	3,179	3,531	352
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		396,623	429,581	32,958
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	350	350	0
52-2220	Computer/Software Maintenance	4,500	6,200	1,700
52-3851	Contract Cost Allocation	1,812	2,496	684
52-2202	Equipment Repairs and Maintenance	2,000	6,500	4,500
52-2203	Vehicle Repairs and Maintenance	2,000	1,600	-400
52-2204	Building Repairs and Maintenance	1,500	3,000	1,500
52-3101	General Liability Insurance	1,191	2,069	878
52-3103	Auto Insurance	2,376	1,012	-1,364
52-3105	Building and Property Insurance	687	667	-20
52-3201	Communications	2,770	1,800	-970
52-3205	Cell Phone	2,500	1,100	-1,400
52-3400	Printing and Binding	250	250	0
52-3605	Motor Vehicle Impact Fee - GA,DOR	50	50	0
52-3700	Education and Training	0	1,500	1,500
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		21,986	28,594	6,608
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	5,500	7,500	2,000
53-1600	Small Equipment	9,000	8,500	-500
53-1805	Computer Hardware / Software	500	0	-500
53-1815	Office Furniture	0	1,000	1,000
53-1830	Other Equipment	18,500	10,000	-8,500
Account Classification Total: 300 - SUPPLIES		53,900	47,400	-6,500
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		**472,509**	**505,575**	**33,066**

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
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	5,342	5,183	-159
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		250,982	250,823	-159
Division Total: 5110 - Health Services		**250,982**	**250,823**	**-159**
Department Total: 5100 - Public Health		**250,982**	**250,823**	**-159**
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	71,948	71,948	0
Account Classification Total: 700 - OTHER COSTS		71,948	71,948	0
Division Total: 5440 - DFCS		**81,948**	**81,948**	**0**
Department Total: 5400 - Welfare		**81,948**	**81,948**	**0**
Department:	**5610 - Extension Service**			
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	500	500	0
52-3851	Contract Cost Allocation	3,020	4,159	1,139
52-2141	Grounds Maintenance & Improvements	4,875	6,500	1,625
52-2201	Computer Maintenance	150	0	-150
52-2202	Equipment Repairs and Maintenance	1,530	1,550	20
52-2203	Vehicle Repairs and Maintenance	600	300	-300
52-2204	Building Repairs and Maintenance	1,050	1,050	0
52-3103	Auto Insurance	396	675	279
52-3105	Building and Property Insurance	1,021	1,658	637
52-3201	Communications	5,800	6,000	200
52-3203	Postage and Shipping	600	300	-300
52-3205	Cell Phone	1,255	1,255	0
52-3300	Advertising	150	150	0
52-3500	Travel	2,075	2,075	0
52-3505	Mileage - Non-Overnight Travel	2,982	3,500	518
52-3601	Dues, Certification Fees, Subscriptions	500	500	0
52-3700	Education and Training	2,200	2,000	-200
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		28,704	32,172	3,468
300 - SUPPLIES				
53-1101	Office Supplies	3,300	3,000	-300
53-1102	Uniforms	667	300	-367
53-1107	Janitorial Supplies	500	500	0
53-1110	Program Supplies and Materials	4,333	4,500	167
53-1123	Tires and Tubes	200	200	0
53-1230	Utilities	6,025	6,600	575
53-1270	Auto Fuel	1,050	1,050	0
53-1400	Books and Periodicals	350	350	0
53-1805	Computer Hardware / Software	1,900	1,000	-900
53-1810	Office Equipment	700	1,500	800
53-1830	Other Equipment	1,850	1,500	-350
Account Classification Total: 300 - SUPPLIES		20,875	20,500	-375
700 - OTHER COSTS				
57-2001	Allocation	103,876	129,992	26,116
Account Classification Total: 700 - OTHER COSTS		103,876	129,992	26,116
Department Total: 5610 - Extension Service		**153,455**	**182,664**	**29,209**
Department:	**6000 - Parks and Recreation**			
Division:	**6110 - Parks and Rec Administration**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	663,629	706,579	42,950
51-1200	Part-time Employees	175,574	219,467	43,893
51-1300	Overtime	2,000	2,000	0
51-2102	Medical Insurance	169,039	169,039	0
51-2103	Life Insurance	1,716	1,542	-174
51-2200	Social Security (FICA) Contributions	50,121	53,046	2,925
51-2300	Medicare	12,198	13,453	1,255
51-2400	Retirement Contribution	127,149	128,667	1,518
51-2700	Workers Compensation	19,721	22,503	2,782
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		1,221,147	1,316,296	95,149
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	250	150
52-2220	Computer/Software Maintenance	12,500	13,000	500
52-3620	Bank and Credit Card Fees	9,000	9,000	0
52-3851	Contract Cost Allocation	13,286	11,229	-2,057

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
52-2141	Grounds Maintenance & Improvements	0	10,750	10,750
52-2142	Grounds Improvements	9,000	0	-9,000
52-2202	Equipment Repairs and Maintenance	11,000	14,000	3,000
52-2203	Vehicle Repairs and Maintenance	4,000	4,000	0
52-2204	Building Repairs and Maintenance	52,706	58,000	5,294
52-3101	General Liability Insurance	6,151	10,688	4,537
52-3103	Auto Insurance	4,751	4,385	-366
52-3104	Participant Insurance	200	80	-120
52-3105	Building and Property Insurance	5,479	5,316	-163
52-3106	Bonds Fidelity	797	804	7
52-3201	Communications	26,000	26,000	0
52-3203	Postage and Shipping	600	600	0
52-3205	Cell Phone	8,000	9,000	1,000
52-3300	Advertising	1,000	1,000	0
52-3400	Printing and Binding	2,050	2,500	450
52-3500	Travel	5,900	7,000	1,100
52-3505	Mileage - Non-Overnight Travel	250	300	50
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	110,000	12,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		274,620	301,752	27,132
300 - SUPPLIES				
53-1101	Office Supplies	9,000	9,000	0
53-1107	Janitorial Supplies	5,450	5,800	350
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	18,500	-30
53-1128	Concession Supplies	3,500	3,500	0
53-1150	Athletic Program Supplies	224,000	230,000	6,000
53-1160	Leisure Activities	500	500	0
53-1170	Special Events Supplies	27,218	32,000	4,782
53-1230	Utilities	240,020	240,020	0
53-1270	Auto Fuel	9,000	12,000	3,000
53-1600	Small Equipment	300	300	0
53-1805	Computer Hardware / Software	5,100	10,000	4,900
53-1810	Office Equipment	200	3,000	2,800
53-1815	Office Furniture	500	7,000	6,500
53-1830	Other Equipment	3,415	30,000	26,585
Account Classification Total: 300 - SUPPLIES		556,333	611,220	54,887
700 - OTHER COSTS				
57-1110	City of LaGrange	700,000	700,000	0
Account Classification Total: 700 - OTHER COSTS		700,000	700,000	0
Division Total: 6110 - Parks and Rec Administration		**2,752,100**	**2,929,268**	**177,168**
Division: 6220 - Parks and Facilities				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	556,329	637,697	81,368
51-1200	Part-time Employees	68,320	85,400	17,080
51-1300	Overtime	7,000	7,000	0
51-2102	Medical Insurance	221,051	221,051	0
51-2103	Life Insurance	1,644	1,399	-245
51-2200	Social Security (FICA) Contributions	39,165	45,269	6,104
51-2300	Medicare	9,158	10,584	1,426
51-2400	Retirement Contribution	102,617	116,122	13,505
51-2700	Workers Compensation	14,679	17,575	2,896
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		1,019,963	1,142,097	122,134
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	500	500	0
52-3851	Contract Cost Allocation	1,208	1,664	456
52-2130	Custodial	67,175	74,000	6,825
52-2141	Grounds Maintenance & Improvements	52,578	74,521	21,943
52-2142	Grounds Improvements	14,000	0	-14,000
52-2202	Equipment Repairs and Maintenance	30,404	40,000	9,596
52-2203	Vehicle Repairs and Maintenance	6,000	6,450	450
52-2204	Building Repairs and Maintenance	28,800	22,575	-6,225
52-3101	General Liability Insurance	3,497	6,077	2,580
52-3103	Auto Insurance	2,772	2,362	-410
52-3105	Building and Property Insurance	5,981	6,209	228
52-3201	Communications	6,600	6,800	200
52-3205	Cell Phone	1,120	1,020	-100
52-3400	Printing and Binding	2,000	2,000	0
52-3500	Travel	600	1,000	400
52-3700	Education and Training	600	600	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		223,835	245,778	21,943
300 - SUPPLIES				

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
53-1101	Office Supplies	200	225	25
53-1102	Uniforms	1,500	1,500	0
53-1107	Janitorial Supplies	9,000	9,675	675
53-1123	Tires and Tubes	3,500	4,000	500
53-1127	Materials and Supplies	20,618	22,164	1,546
53-1230	Utilities	80,000	80,000	0
53-1270	Auto Fuel	28,500	35,000	6,500
53-1600	Small Equipment	1,500	2,000	500
53-1805	Computer Hardware / Software	400	2,000	1,600
53-1830	Other Equipment	5,901	16,125	10,224
Account Classification Total: 300 - SUPPLIES		151,119	172,689	21,570
400 - CAPITAL OUTLAYS				
54-2500	Other Equipment	25,184	0	-25,184
Account Classification Total: 400 - CAPITAL OUTLAYS		25,184	0	-25,184
Division Total: 6220 - Parks and Facilities		**1,420,101**	**1,560,564**	**140,463**
Department Total: 6000 - Parks and Recreation		**4,172,201**	**4,489,832**	**317,631**
Department: 6500 - Libraries				
200 - PURCHASED/CONTRACTED SERVICES				
52-3105	Building and Property Insurance	3,883	3,767	-116
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		3,883	3,767	-116
700 - OTHER COSTS				
57-1100	LaGrange Memorial Library	418,625	418,625	0
57-1210	City of Hogansville	139,950	139,950	0
Account Classification Total: 700 - OTHER COSTS		558,575	558,575	0
Department Total: 6500 - Libraries		**562,458**	**562,342**	**-116**
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	224,731	281,122	56,391
51-1300	Overtime	0	400	400
51-2102	Medical Insurance	65,015	65,017	2
51-2103	Life Insurance	627	463	-164
51-2200	Social Security (FICA) Contributions	13,933	17,400	3,467
51-2300	Medicare	3,259	4,069	810
51-2400	Retirement Contribution	45,321	51,011	5,690
51-2700	Workers Compensation	2,276	6,153	3,877
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		355,162	425,635	70,473
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	150	150	0
52-2220	Computer/Software Maintenance	0	225	225
52-3851	Contract Cost Allocation	2,416	2,676	260
52-2140	Demolitions	6,638	8,000	1,362
52-2202	Equipment Repairs and Maintenance	12,920	14,500	1,580
52-2203	Vehicle Repairs and Maintenance	2,000	3,000	1,000
52-2204	Building Repairs and Maintenance	7,286	7,300	14
52-3101	General Liability Insurance	993	1,724	731
52-3103	Auto Insurance	1,188	1,350	162
52-3105	Building and Property Insurance	1,345	1,268	-77
52-3106	Bonds Fidelity	131	132	1
52-3201	Communications	3,000	2,400	-600
52-3203	Postage and Shipping	2,000	2,500	500
52-3205	Cell Phone	2,500	2,400	-100
52-3300	Advertising	500	800	300
52-3400	Printing and Binding	0	1,400	1,400
52-3500	Travel	0	2,400	2,400
52-3601	Dues, Certification Fees, Subscriptions	550	1,100	550
52-3700	Education and Training	2,500	2,400	-100
52-3900	Other Purchased Services	121,854	500	-121,354
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		167,971	56,225	-111,746
300 - SUPPLIES				
53-1101	Office Supplies	1,983	3,250	1,267
53-1102	Uniforms	1,500	1,500	0
53-1107	Janitorial Supplies	100	0	-100
53-1123	Tires and Tubes	500	2,000	1,500
53-1126	Parts and Supplies	100	0	-100
53-1230	Utilities	6,132	6,132	0
53-1270	Auto Fuel	5,777	12,000	6,223
53-1400	Books and Periodicals	650	0	-650
53-1805	Computer Hardware / Software	6,029	10,600	4,571
53-1810	Office Equipment	719	665	-54

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
53-1815	Office Furniture	1,068	1,940	872
Account Classification Total: 300 - SUPPLIES		24,558	38,087	13,529
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	0	0	0
54-2400	Computers and Software	0	0	0
Account Classification Total: 400 - CAPITAL OUTLAYS		0	0	0
Division Total: 7220 - Building Inspections		**547,691**	**519,947**	**-27,744**
Division: 7410 - Planning and Zoning				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	59,237	91,748	32,511
51-2102	Medical Insurance	13,003	26,004	13,001
51-2103	Life Insurance	150	229	79
51-2200	Social Security (FICA) Contributions	3,673	5,688	2,015
51-2300	Medicare	859	1,330	471
51-2400	Retirement Contribution	10,799	16,707	5,908
51-2700	Workers Compensation	1,048	237	-811
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		88,769	141,943	53,174
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	35,000	48,000	13,000
52-1206	Employee Medical Exam	40	100	60
52-3851	Contract Cost Allocation	1,416	1,709	293
52-2202	Equipment Repairs and Maintenance	500	400	-100
52-2204	Building Repairs and Maintenance	2,407	2,412	5
52-3101	General Liability Insurance	199	690	491
52-3105	Building and Property Insurance	445	419	-26
52-3201	Communications	300	600	300
52-3203	Postage and Shipping	0	400	400
52-3300	Advertising	8,000	8,800	800
52-3400	Printing and Binding	200	194	-6
52-3500	Travel	3,300	3,000	-300
52-3505	Mileage - Non-Overnight Travel	1,000	500	-500
52-3601	Dues, Certification Fees, Subscriptions	500	485	-15
52-3700	Education and Training	2,600	2,500	-100
52-3852	Contract Services	0	0	0
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		55,907	70,209	14,302
300 - SUPPLIES				
53-1101	Office Supplies	1,220	1,500	280
53-1230	Utilities	2,026	1,981	-45
53-1400	Books and Periodicals	150	100	-50
53-1805	Computer Hardware / Software	1,000	1,455	455
53-1810	Office Equipment	1,880	1,700	-180
53-1820	Communications Equipment	200	200	0
53-1830	Other Equipment	0	450	450
Account Classification Total: 300 - SUPPLIES		6,476	7,386	910
Division Total: 7410 - Planning and Zoning		**151,152**	**219,538**	**68,386**
Department Total: 7000 - Community Development		**716,977**	**757,619**	**40,642**
Department: 7112 - Two Rivers RC & D				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	85,858	86,923	1,065
51-2102	Medical Insurance	26,006	26,006	0
51-2103	Life Insurance	252	232	-20
51-2200	Social Security (FICA) Contributions	5,323	5,390	67
51-2300	Medicare	1,245	1,260	15
51-2400	Retirement Contribution	17,746	15,829	-1,917
51-2700	Workers Compensation	249	226	-23
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		136,679	135,866	-813
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	60	60	0
52-3851	Contract Cost Allocation	1,416	1,664	248
52-2204	Building Repairs and Maintenance	1,680	1,000	-680
52-3101	General Liability Insurance	397	690	293
52-3105	Building and Property Insurance	310	0	-310
52-3201	Communications	500	0	-500
52-3203	Postage and Shipping	750	150	-600
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		5,113	3,564	-1,549
300 - SUPPLIES				
53-1230	Utilities	1,414	2,000	586
Account Classification Total: 300 - SUPPLIES		1,414	2,000	586
Department Total: 7112 - Two Rivers RC & D		**143,206**	**141,430**	**-1,776**
Department: 7415 - Center for Strategic Planning				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	66,064	65,250	-814
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	150	138	-12
51-2200	Social Security (FICA) Contributions	4,096	4,046	-50

Troup County Board of Commissioners
FY23 Budget
General Fund Department Expense Detail

Account Number	Account Description	2022 Amended Budget	2023 Budget	Increase (Decrease)
51-2300	Medicare	958	946	-12
51-2400	Retirement Contribution	14,687	11,882	-2,805
51-2700	Workers Compensation	192	170	-22
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		99,150	95,435	-3,715
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	0	70	70
52-3851	Contract Cost Allocation	708	877	169
52-2204	Building Repairs and Maintenance	1,625	1,684	59
52-3105	Building and Property Insurance	300	293	-7
52-3201	Communications	525	564	39
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		3,158	3,488	330
300 - SUPPLIES				
53-1230	Utilities	1,368	1,414	46
Account Classification Total: 300 - SUPPLIES		1,368	1,414	46
700 - OTHER COSTS				
57-2001	Allocation	44,000	30,000	-14,000
Account Classification Total: 700 - OTHER COSTS		44,000	30,000	-14,000
Department Total: 7415 - Center for Strategic Planning		**147,676**	**130,337**	**-17,339**
Department: 7681 - CIRCLES				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	49,423	51,615	2,192
51-1200	Part-time Employees	38,077	39,675	1,598
51-2102	Medical Insurance	13,003	13,003	0
51-2103	Life Insurance	150	138	-12
51-2200	Social Security (FICA) Contributions	5,425	5,660	235
51-2300	Medicare	1,270	1,324	54
51-2400	Retirement Contribution	9,010	9,399	389
51-2700	Workers Compensation	1,548	1,543	-5
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		117,906	122,357	4,451
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	60	60	0
52-3851	Contract Cost Allocation	1,208	1,664	456
52-3101	General Liability Insurance	298	518	220
52-3201	Communications	720	564	-156
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		2,286	2,806	520
Department Total: 7681 - CIRCLES		**120,192**	**125,163**	**4,971**
Department: 9000 - Other Financing Uses				
900 - OTHER FINANCING USES				
61-1520	Transfers Out - E-911 215	775,575	882,098	106,523
61-1530	Transfer Out - 350 Gen CIP	2,213,669	0	-2,213,669
61-1545	Transfer Out - Rec Endowment Fund	45,850	0	-45,850
61-1550	Transfer Out-Grant Fund	537,550	713,589	176,039
61-1560	Transfer Out-Debt Service Fund	63,616	63,616	0
Account Classification Total: 900 - OTHER FINANCING USES		3,636,260	1,659,303	-1,976,957
Department Total: 9000 - Other Financing Uses		**3,636,260**	**1,659,303**	**-1,976,957**
EXPENSE GRAND Totals:		**47,777,532**	**49,895,219**	**2,117,587**

Troup County Board of Commissioners
FY23 Budget

FUNDS	FY23 Adopted
GENERAL FUND	**49,895,219**
OTHER OPERATING FUNDS	
LAW LIBRARY Fully funded by fines.	60,000
ADR COWETA CIRCUIT Fully funded by fines.	165,000
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.	93,243
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	2,269,483
ENDOWMENT REC FACILTIES From Callaway Endowment. Pays operating cost on SPLOST II recreation facilities.	885,647
AMERICAN RESCUE PLAN ACT US Treasury Funds disbursed FY21 for COVID-19 recovery.	6,000,000
MULTI GRANT FUND From various Federal and State Grants. Pays for various programs. County match total 527,550.	3,312,218
HOTEL/MOTEL TAX FUND Funded from hotel/motel taxes. Pays to promote tourism.	170,000
DEBT SERVICE FUND Taxes and Transfers from the General Fund. Applied to debt.	594,136
AIRPORT FUND From rent and fuel sales pays all operating cost.	1,235,827
WASTE MANAGEMENT FUND Funded with taxes and tipping fees. Operates landfill and convenience centers.	1,792,701
JUVENILE SUPERVISION FUND Fully funded with fines. Provides treatment and education.	54,000
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.	520,647
CAPITAL FUNDS	
EXPECTED EXPENDITURES	
SPLOST IV	2,000,000
SPLOST 5 Debt Service Fund	1,873,300
SPLOST 5	20,763,944